



# **ESG REPORT**

**FY 2024 - 25**



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## ABOUT THIS REPORT

### GRI 2

Rakheja Enterprises LLP (“the Company”, “Rakheja”, “we”, “our”) is a garment manufacturing organization engaged in the production of apparel for domestic and international markets. The Company operates within the textile and apparel value chain, delivering quality-driven manufacturing solutions aligned with global buyer requirements and compliance standards.

Rakheja Enterprises operates manufacturing facilities in India, supported by structured production, quality control, and supply chain management processes to serve export-oriented customers. The Company’s operations encompass apparel manufacturing activities with a focus on responsible labor practices, product safety, and compliance-led production systems.

Rakheja Enterprises is committed to conducting its business in a responsible and ethical manner, integrating sustainability considerations across its operations, workforce management, and manufacturing decisions, while creating long-term value for customers and other stakeholders.

### Entities Included in the Organization’s Sustainability Reporting: (GRI 2-2)

The reporting scope for this Sustainability Report covers Rakheja Enterprises LLP’s core locations in India, representing both corporate and operational sites where the company conducts principal business activities. Included in this scope are: This Sustainability Report encompasses the operational footprint of Rakheja Enterprises LLP, reflecting all activities, personnel, and processes at its principal offices and facilities. The reporting boundary includes the following sites:

- Plot No. 132, Udyog Vihar, Phase-I, Gurgaon, Haryana – 122016, India

The scope includes all employees, consultants, and day-to-day business activities conducted at these locations during the reporting period.

### Reporting Period, Frequency, and Contact Point: (GRI 2-3)

This report presents the ESG performance of Rakheja Enterprises LLP for the reporting period 1 April 2024 to 31 December 2025 and covers the Company’s manufacturing operations, management practices, and initiatives related to environmental stewardship, social responsibility, and governance.

The disclosures provide an overview of the Company’s business model, key sustainability-related risks and opportunities, and actions undertaken during the reporting period.

Rakheja Enterprises LLP has made reasonable efforts to ensure that the information presented is accurate, complete, and reflective of actual operational practices. The Company’s commitment to transparency and responsible operations is demonstrated through its ESG performance across key functional areas, with particular focus on its manufacturing facilities and supply chain processes within India.

### Statement of Use (GRI 2-5)

This ESG Report has been prepared in accordance to the Global Reporting Initiative (GRI) Standards and GHG Protocol. The disclosures included in this report are aligned with applicable GRI requirements and are intended to support transparent and consistent communication of Rakheja Enterprises LLP’s environmental, social, and governance performance. The report also considers relevant United Nations Sustainable Development Goals (SDGs) to support the identification and presentation of material ESG topics.

### Contact Point for Additional Information and Clarification (GRI 2-3)

For any questions, feedback, or requests for additional information related to this ESG Report, stakeholders may contact:

### RAKHEJA ENTERPRISES LLP

✉ info@rakhejaenterprises.com ☎ 91-124-4994700





## A MESSAGE FROM FOUNDER

At Rakheja Enterprises, sustainability is not just a responsibility—it is a core value that guides our business decisions and long-term vision. As the global apparel industry continues to evolve, we recognize the importance of balancing economic growth with environmental stewardship and social responsibility.

Over the years, our focus has remained on delivering quality products while operating with integrity, transparency, and respect for people and the planet. We are committed to reducing our environmental footprint through improved energy efficiency, responsible resource use, and effective waste management practices. At the same time, we strive to provide a safe, inclusive, and fair working environment for our employees and to uphold ethical standards across our supply chain.

Stakeholder trust remains central to our success. By aligning our operations with regulatory requirements, international standards, and stakeholder expectations, we aim to create long-term value for our customers, employees, business partners, and the communities in which we operate.

This Annual Sustainability Report reflects our ongoing efforts, progress, and commitment to continuous improvement. As we move forward, we will continue to integrate sustainability into our strategies, innovate responsibly, and contribute positively to society while strengthening our business resilience.

I thank all our stakeholders for their continued support and collaboration as we work together toward a more sustainable future.

**Mr. Rajesh Rakheja**  
Founder

Rakheja Enterprises LLP

# COMPANY PROFILE & SUSTAINABILITY STRATEGY



# OUR JOURNEY

**GRI 2**

Rakheja Enterprises LLP is a Government-recognised garment export house based in Gurugram, India, engaged in the manufacture and export of woven and knitted garments for babies, children, juniors, and women. Established in 1987 and led by Mr. Rajesh Rakheja, the Company serves United States and European markets with a focus on design quality and timely delivery.

The Company operates approved manufacturing facilities in compliance with applicable social, health and safety, technical, and environmental requirements, reflecting its commitment to ethical business practices. Rakheja Enterprises LLP has a production capacity of approximately 12,000 garments per day, supported by around 1,500 employees and 1,000 machines.

Rakheja Enterprises LLP emphasises long-term relationships with customers, employees, and suppliers. Its in-house design and production teams work collaboratively across designing, merchandising, sampling, quality control, logistics, and production to ensure consistent product quality and delivery performance. The Company also invests in employee skill development through regular training and learning initiatives.

**Vision & Commitment (GRI 2-22, 2-24, GRI 2-25, GRI 2-12)**

Our business philosophy is built around the 5 Ps — Product, Price, Placement, Promotion, and People, ensuring a balanced and sustainable approach at all times.

We aspire to build long-term partnerships with our customers, while fostering a motivated workforce and maintaining strong relationships with our suppliers.

Our vision is to continuously enhance our products by integrating modern technology into our manufacturing processes, delivering consistent quality with on-time delivery.

Through continuous innovation and a strong focus on product development, we aim to drive sustainable growth and remain a trusted global apparel partner.



**Mission:**  
To manufacture and export high-quality, fashion-forward garments that meet international standards of quality, compliance, and delivery.

- To consistently upgrade our products and processes through modern technology, innovation and customer-centric solutions.
- To conduct business with transparency, integrity, and ethical responsibility, creating value for customers, employees, and partners alike.

**Sustainable Commitment**  
Rakheja Enterprises LLP is committed to conducting its business in a responsible and compliant manner in accordance with applicable environmental, social, and governance requirements.

The Company focuses on ethical business practices, employee well-being, workplace safety, responsible sourcing, and continuous improvement to reduce potential environmental and social risks, reinforce governance systems, and create sustainable value across its operations and supply chain.

## MEMBERSHIP & CERTIFICATION



### Stakeholder Engagement & Materiality Assessment (GRI 2-29 , 3-1)

Rakheja Enterprises LLP recognizes that proactive and transparent engagement with stakeholders is essential for responsible business conduct and long-term sustainability. The Company's stakeholders include groups that are directly or indirectly impacted by its operations, products, and services.

Rakheja engages with its stakeholders through structured communication and interaction mechanisms to understand expectations, identify ESG-related risks and opportunities, and support informed decision-making. Feedback and insights obtained through these engagements are considered while defining sustainability priorities, improving operational practices, and strengthening governance frameworks.

### Our Engagement Circle (GRI 2-29)

Stakeholder Group	Engagement Methods	Key Topics of Interest	How Inputs Are Used
Employees and Contractors	Trainings, internal communication, safety meetings, performance reviews	Health & safety, wages, skills development, working conditions, career growth	Improvement of HR policies, training programs, workplace safety measures
Customers and Retailers	Meetings, order reviews, quality audits, feedback mechanisms	Product quality, ethical sourcing, sustainability, delivery timelines	Product improvement, quality assurance, compliance with buyer requirements
Suppliers and Vendors	Vendor evaluations, audits, contractual communication	Ethical sourcing, material quality, sustainability standards	Supplier selection, compliance monitoring, improvement plans
Local Communities	Community interactions, grievance channels, local initiatives	Employment opportunities, environmental impact, social development	Community engagement programs, mitigation measures

Stakeholder Group	Engagement Methods	Key Topics of Interest	How Inputs Are Used
Environmental Organizations	Informal engagement, awareness initiatives, consultations	Environmental protection, sustainable practices	Strengthening aenvironmental practices and awareness
Industry Peers	Industry forums, informal collaborations	Sustainability standards, ethical practices	Knowledge sharing, benchmarking, adoption of best practices
Government & Regulatory Bodies	Inspections, filings, formal communication	Legal compliance, labor laws, environmental regulations	Compliance management, policy updates
Investors & Financial Institutions	ESG disclosures, meetings, reporting	ESG performance, long-term sustainability strategy	Strategic planning, transparency enhancement
NGOs and Social Advocates	Consultations, awareness program	Labor rights, fair wages, ethical production	Policy strengthening, social compliance improvement

## MATERIALITY METRICS

### GRI 3-1

#### Environmental

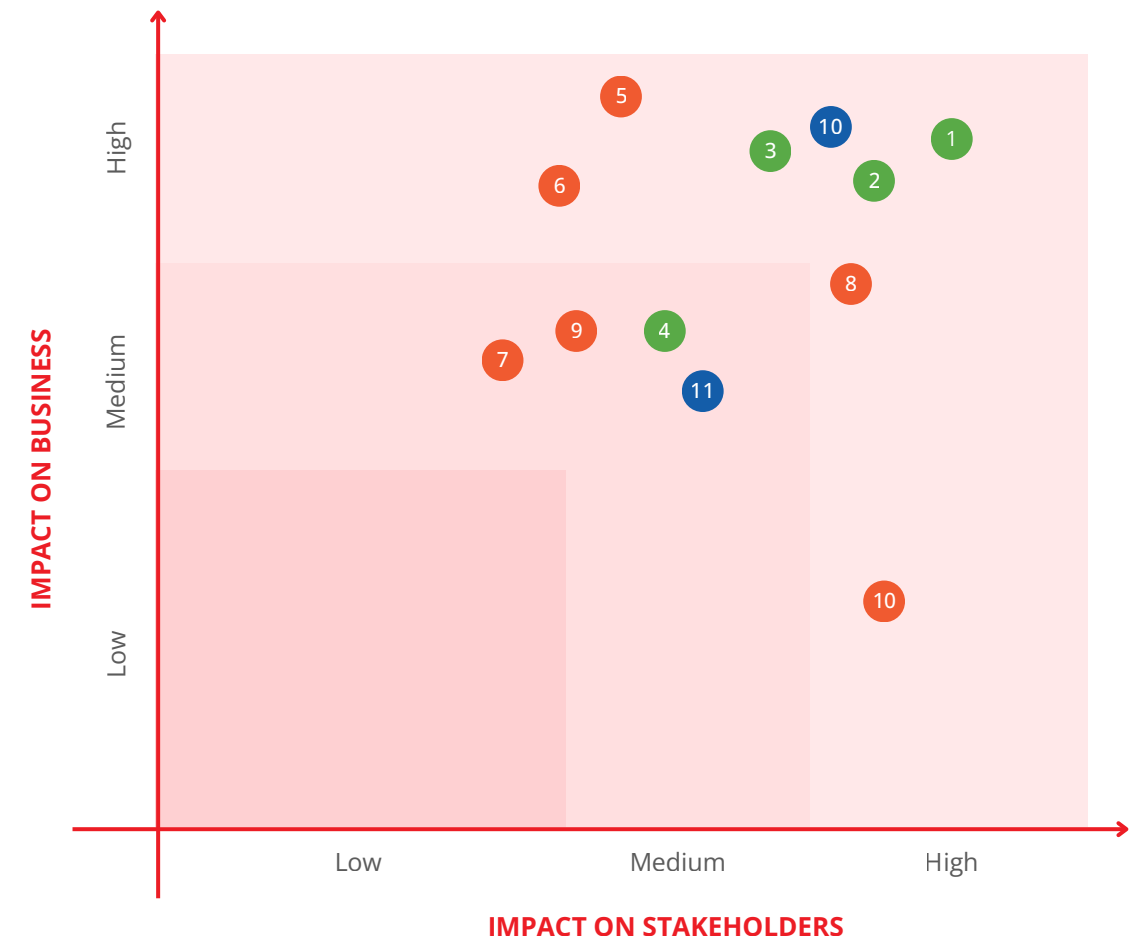
- 1 Energy Efficiency & GHG Emissions
- 2 Sustainable Materials & Waste
- 3 Product Lifecycle & Recycling
- 4 Water Usage & Conservation

#### Social

- 5 Employee Health & Safety
- 6 Working Conditions & Fair Labor
- 7 Diversity, Equity & Inclusion (DEI)
- 8 Human Rights & Anti-Discrimination
- 9 Community Engagement

#### Governance

- 10 Supply Chain Transparency
- 11 Data Privacy & Cybersecurity



# ETHICS & COMPLIANCE



# ETHICS POLICY

GRI 2-23, 2-24, 2-25

## Key factors:

**Anti-corruption and bribery measures**

**Qualitative Target:** Our commitment is to conduct regular anti-corruption training programs through online platforms to educate employees on recognizing and reporting bribery and corruption.

**Quantitative Target:** We plan to conduct anti-corruption audits in 100% of our departments by 2029-30, relative to the baseline year 2022-23

**Conflict of interest management**

**Qualitative Target:** We aim to develop and implement a conflict-of-interest policy disclose and manage potential conflicts transparently.

**Quantitative Target:** By 2029-30, we plan to provide conflict of interest management training to 100% of employees annually, compared to 70% in the 2022-23 baseline year.

**Anti-money laundering controls**

**Qualitative Target:** Our commitment is to provide AML training for employees through e-learning platforms and workshops to ensure they understand and comply with legal requirements.

**Quantitative Target:** By 2029-30, we aim to conduct anti-money laundering training for 100% of relevant employees annually, based on the baseline year 2022-23.

**Data manipulation**

**Qualitative Target:** Our commitment is to enforce strict access controls and data monitoring systems to safeguard against unauthorized changes and maintain data integrity.

**Quantitative Target:** We aim to achieve 100% compliance with data integrity policies by 2029-30, relative to the baseline year 2022-23.

**Anti-competitive practices**

**Qualitative Target:** We strive to monitor and review our market practices regularly using competitive analysis tools to ensure that our business activities are ethical and lawful.

**Quantitative Target:** Our goal is to conduct anti-competitive practices audits for 100% of business units by 2029-30, based on the baseline year 2022-23.

**Fraud prevention**

**Qualitative Target:** Our commitment is to provide fraud prevention training through interactive workshops and e-learning modules to educate employees on recognizing and preventing fraud.

**Quantitative Target:** Our goal is to reduce reported fraud incidents by 50% by 2029-30, relative to the baseline year 2022-23.

**Information security management**

**Qualitative Target:** Our commitment is to conduct regular security awareness training to educate employees on information security best practices.

**Quantitative Target:** Our goal is to enhance our information security systems to cover 100% of critical data by 2029-30, based on the baseline year 2022-23.

### Role and Responsibilities

Governance responsibilities are embedded across the organization. Senior Management ensures effective implementation of governance strategies, allocates resources, engages with stakeholders, and oversees governance-related risks.

The Governance Committee monitors compliance, delivers training, and regularly reviews and updates governance policies. The CEO approves policy updates, oversees audits, investigates reported concerns, and ensures transparent reporting mechanisms.

Facilities Management supports a safe and secure working environment, while employees are responsible for adhering to governance policies, completing mandatory training, reporting violations, and upholding ethical and compliant business practices.

### Review Cycle

Rakheja Enterprises LLP will conduct an annual review of our governance policy to ensure its continued relevance and effectiveness. This review, done by the CEO, who is the responsible person for this policy, will include an assessment of compliance with governance standards, evaluation of performance reports, and examination of audit findings. Stakeholder feedback will be incorporated to address any emerging issues or areas for improvement.

The Compliance Officer will lead the review process, ensuring that the policy remains aligned with best practices and evolving governance requirements. Updates will be made as necessary to enhance policy effectiveness and address any identified gaps.

## INTEGRITY AND ETHICAL BUSINESS PRACTICES

GRI 205-1, 205-2, 205-3

### Whistleblower and Reporting Mechanism for Ethics and Information Security Concerns (GRI 2-26, 205-3, 418-1)

Rakheja Enterprises LLP has established a whistleblower mechanism that allows internal and external stakeholders, including employees, suppliers, contractors, and business partners, to report concerns related to corruption, bribery, Fraud, Money Laundering and information security incidents. Dedicated reporting channels are in place to enable the confidential submission of concerns related to unethical conduct, data misuse, unauthorized access, or information security vulnerabilities.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Whistleblower Procedure Reports (#)	NIL	NIL / NIL	NIL / NIL
Anti-Corruption Certified Sites (%)	100%	100% / 0%	100% / 0%

All reports are handled with strict confidentiality, and the Company ensures protection against retaliation for individuals who raise concerns in good faith. Reported matters are reviewed by authorized personnel, and appropriate actions are taken to investigate issues, address identified risks, and strengthen internal controls. This mechanism supports transparency, accountability, and effective risk management across Rakheja Enterprises LLP's operations and stakeholder relationships.

### Ethical Risk Assessment (GRI 205-1)

Rakheja Enterprises LLP conducts comprehensive ethical risk assessments to proactively identify and mitigate potential ethical violations. These assessments focus on operational areas, departments, and business interactions that may be more susceptible to integrity-related risks.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Risk Assessment Internal Audit Coverage (%)	100%	100% / 100%	100% / 100%
Business Ethics Internal Audit Coverage (%)	100%	100% / 100%	100% / 100%

**Key Risk Areas Assessed:**

Corruption and bribery	Bypassing of approval mechanisms
Improper gifts and hospitality	Weak internal controls and oversight
Unusual or irregular transactions	Data privacy and confidentiality breaches
Conflict of interest in procurement activities	Repeated non-compliance trends

Ethical risk assessments are reviewed periodically by management. Identified red flags are documented, monitored, and addressed through mitigation measures wherever gaps are identified. The outcomes of these assessments are used to strengthen internal controls, update policies, and enhance compliance monitoring mechanisms.

**Controlled Approval Framework for Sensitive Transactions(GRI 2-24, 205-1, 205-2)**

Rakheja Enterprises LLP has a defined approval framework to identify and authorise sensitive transactions involving external stakeholders, such as gifts, benefits, or non-routine travel that may create perceived conflicts of interest. Transactions above set thresholds must be formally declared and documented through an internal request process.

Requests are reviewed by the reporting manager and escalated to senior management as per approval limits. All decisions are recorded with justification, retained for audit purposes, and periodically reviewed to ensure policy compliance and identify potential risks.

**Training & Awareness on Ethics (GRI 205-2)**

Rakheja Enterprises LLP provides structured ethics training to ensure employees understand and comply with the Company’s ethical standards, legal requirements, and expectations of responsible conduct. Ethics awareness is integrated into employee induction programs and reinforced through periodic refresher training, internal communications, and management-led discussions.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
People Trained on Anti-Corruption & Bribery (Manhours)	500	600 / 654	800 / 587
Corruption & Bribery Complaints	NIL	NIL / NIL	NIL / NIL

**Key topics covered under ethics training include:**

- Code of Conduct and ethical behaviour expectations
- Prevention of corruption, bribery, and conflicts of interest
- Appropriate use of company assets and information
- Data privacy, confidentiality, and information security
- Gifts, hospitality, and business integrity practices
- Whistleblower mechanism and reporting channels
- Non-retaliation and protection for good-faith reporting

Leadership plays an active role in reinforcing ethical behaviour through regular communication, example-setting, and inclusion of ethical conduct in performance expectations. These training and awareness initiatives support a strong culture of integrity, transparency, and accountability across Rakheja Enterprises LLP.

**Third-Party Integrity Screening and Anti-Corruption Controls (GRI 205-1, 205-2)**

Rakheja Enterprises LLP implements a risk-based integrity screening process for third parties to prevent corruption and unethical conduct. Prior to engagement, relevant compliance information and ethical declarations are collected and reviewed to assess potential corruption risks associated with the nature of services, geographic exposure, and business interactions. Higher-risk third parties are subject to enhanced review measures.

The outcomes of integrity screening are used to determine approval, monitoring requirements, or restrictions on third-party engagements. Periodic reassessments support ongoing compliance and help reduce the risk of third-party corruption incidents.

# RESPONSIBLE DATA AND INFORMATION GOVERNANCE

GRI 418-1

## Ethics Internal Assessment and Compliance Due Diligence (GRI 2-23, 2-24, 205-1,414-1)

Rakheja Enterprises LLP conducts internal ethics and compliance due diligence to ensure alignment with ethical, legal, and ESG requirements across its operations and business relationships. This process includes internal reviews, policy verification, and compliance checks to evaluate adherence to anti-corruption standards, information security practices, labour requirements, and environmental responsibilities.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Trading Partners Corruption Due Diligence (%)	100%	100% / 100%	100% / 100%
Data Retention Compliance (%)	100%	100% / 100%	100% / 100%

In parallel, due diligence activities are extended to suppliers and third-party partners through questionnaires, document reviews, and, where applicable, on-site audits. Identified gaps are evaluated against the Company's Code of Conduct and compliance expectations, and corrective action plans are initiated where required. These assessments support continuous improvement, reinforce ethical governance, and ensure that Rakheja Enterprises LLP and its business partners operate in line with high standards of integrity and responsible business conduct.

## Information Security and Data Protection Controls(GRI 418-1, 2-25)

Rakheja Enterprises LLP applies defined controls for the secure collection, use, retention, and sharing of customer, employee, and third-party data. Access to data is strictly limited to authorised personnel only, and no unauthorised employees or third parties are permitted to access confidential information. Stakeholders are informed about data purpose, retention periods, and third-party sharing, and explicit consent is obtained for the processing of sensitive data. Data protection is supported through physical and digital access controls, role-based permissions, and secure deletion practices.

KPI Metric (%)	FY 2022-23	FY 2023-24	FY 2024-25
Risk Assessment Internal Audit Coverage	100%	100%/100%	100%/100%
Business Ethics Internal Audit Coverage	100%	100% / 100%	100% / 100%

The Company follows a structured incident response process to report, contain, investigate information security incidents & data breaches. Any incident involving personal data is documented, addressed through corrective actions, communicated to affected stakeholders where required, ensuring accountability and prevention of recurrence.

# ENVIRONMENTAL STEWARDSHIP



# ENVIRONMENTAL COMMITMENT POLICY

GRI 2-2-23, 2-24, 2-25

## Key Focus Area

**Energy Efficiency:**  
Qualitative Target: Our commitment is to establish energy-efficient practices for HVAC systems by adopting high-efficiency chillers and building management systems (BMS).

Quantitative Target: By 2029-30, we plan to reduce lighting energy use by 30% through the installation of LED systems from the baseline 2022-23.

**Renewable Energy:**  
Qualitative Target: Our commitment is to source a significant portion of our total energy needs from renewable sources such as green power agreements and biomass energy.

Quantitative Target: Our goal is to install solar panels to cover 30% of our energy needs by 2029-30.

**Water Management & Wastewater Reduction :**  
Qualitative Target: Our commitment is to implement a comprehensive wastewater treatment system using advanced oxidation processes (AOPs) and membrane bioreactors (MBRs).

Quantitative Target: We target implementing rainwater harvesting systems to capture 15% of our water needs by 2029-30.

**Waste Reduction:**  
Qualitative Target: Our commitment is to implement a comprehensive recycling program using automated sorting systems and recycling bins to ensure substantial waste is recycled or repurposed.

Quantitative Target: We aim to reduce solid waste generated per unit of production by 30% by 2025-26, compared to 2022-23.

**Effective Management of Chemicals and Raw Materials:**  
Qualitative Target: We aim to develop and implement a chemical management system using software such as ChemWatch or MSDS online to ensure safe handling and storage.

Quantitative Target: By 2029-30, we plan to eliminate the use of restricted chemicals by 100%, compared to 2022-23 levels

**Greenhouse Gas Reduction:**  
Qualitative Target: Our commitment is to integrate technologies like carbon capture and storage (CCS) and renewable energy systems to lower our carbon footprint.

Quantitative Target:By 2029-30, we target a 20% reduction in emissions per unit of production from the 2022-23 baseline.

**Biodiversity Preservation:**  
Qualitative Target: Our commitment is to use sustainable sourcing practices for raw materials by adhering to Forest Stewardship Council (FSC) and other certification standards.

Quantitative Target: We aim to increase biodiversity-friendly land use by 25% by 2029-30, starting from the 2022-23 baseline.

**Air Pollution Prevention:**  
Qualitative Target: Our commitment is to adhere to air quality standards and regulations using continuous emission monitoring systems (CEMS) to minimize impact on local air quality.

Quantitative Target: We plan to reduce VOC emissions by 30% by 2029-30 through improved ventilation and chemical usage reduction.

**Noise and Odor Pollution:**  
Qualitative Target: We aim to implement noise reduction technologies such as acoustic barriers and sound dampening materials to minimize noise pollution.

Quantitative Target: We aim to reduce noise pollution from our factory operations by 25% by 2029-30, compared to 2022-23 levels.

**Ecological Impacts of Product Utilization and End of use:**  
Qualitative Target: We aim to provide clear guidelines to customers on how to responsibly use and dispose of our products through user manuals and educational materials.

Quantitative Target: We aim to design products with 40% less ecological impact during the end-of-use phase by 2029-30, using 2022-23 as the baseline.

**Customer Health and Safety:**  
Qualitative Target: We aim to adhere to safety standards and regulations such as ISO 9001 to ensure all our products are safe for customers.

Quantitative Target: We aim to reduce product-related health risks by 30% by 2029-30, compared to 2022-23 data.

**Environmental Services and Advocacy:**  
Qualitative Target:Our commitment is to collaborate with environmental organizations to promote and advance environmental stewardship through partnerships and community programs.

Quantitative Target:We aim to increase our environmental advocacy initiatives by 25% by 2029-30, compared to 2022-23.

### **Role and Responsibilities**

Environmental responsibility at the company is governed through a structured framework. The Board of Directors provides strategic direction, approves key initiatives, and reviews environmental performance. The Environmental Management Committee oversees implementation, sets targets, monitors progress, and reports to the Board. The Environmental Officer manages day-to-day implementation, regulatory compliance, and performance reporting. Department Heads integrate environmental practices within operations and ensure staff training, while employees follow environmental guidelines, participate in training, and contribute toward achieving sustainability targets.

### **Review Cycle**

The Environmental Officer is responsible for this policy and will review it annually to ensure it remains effective and relevant. The review will cover regulatory compliance, progress towards objectives, and stakeholder feedback. Any necessary updates will be made to address emerging challenges and opportunities, ensuring continuous improvement in our environmental performance.



# ENERGY MANAGEMENT AND CLIMATE ACTION MEASURES

GRI 302-1, 302-4, 305-1, 305-2

## Energy and Carbon Audit of Company Operations (GRI 302-4, 305-1)

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Electricity Consumption (kWh)	19,698	19304.04/ 76,022	18713.10/ 227423

- ▶ Audits evaluate electricity and fuel consumption patterns across operational areas
- ▶ Assessment helps identify major energy use points and emission sources
- ▶ Findings are used to identify opportunities for energy efficiency improvements and emission reduction
- ▶ Audit outcomes support informed decision-making for reducing environmental impact and improving operational efficiency

These audits enable Rakheja Enterprises LLP to monitor its energy and carbon footprint and support continuous improvement in environmental performance.

## Energy Efficiency, Clean Energy Adoption, and Low-Carbon Operations (GRI 302-4, 305-1, 305-5)

Rakheja Enterprises LLP implements operational measures to improve energy efficiency and reduce carbon emissions across facilities, utilities, and logistics. Energy-efficient technologies, upgraded equipment, optimized processes, and heat recovery support reduced electricity and fuel consumption, while cleaner, lower-carbon energy sources are promoted to lower carbon intensity.

Transportation-related emissions are addressed through optimized logistics, efficient vehicle use, and cleaner transport practices. These measures collectively drive continuous improvement in energy performance, reduce greenhouse gas emissions, and support the Company's environmental sustainability objectives.

To strengthen long-term performance, the Company periodically reviews energy consumption patterns and carbon emission sources to identify further reduction opportunities. Preventive maintenance, employee awareness on energy-efficient practices, and gradual integration of low-carbon technologies support continuous improvement and alignment with climate-related sustainability goals.

## Employee Training on Energy Conservation and Climate Action (GRI 302-4, 305-5)

Rakheja Enterprises LLP conducts employee awareness and training programs to promote energy conservation and support climate action across its operations. These programs educate employees on their individual roles in reducing energy consumption and minimizing greenhouse gas (GHG) emissions in day-to-day activities.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
People Trained on Energy Efficiency (Manhours)	100%	100%/100%	100%/100%

### Training and awareness initiatives focus on:

- ▶ Energy-saving practices in offices and production areas
- ▶ Efficient use of electrical equipment, lighting, and machinery
- ▶ Adoption of best practices to reduce unnecessary energy use
- ▶ Awareness on climate change impacts and the importance of reducing carbon emissions
- ▶ Encouraging responsible behaviour that supports the Company's energy and environmental goals

Through these initiatives, employees are actively engaged in supporting energy efficiency improvements and contributing to Rakheja Enterprises LLP's climate responsibility efforts.

## Renewable Energy Use and Carbon Offset Initiatives (GRI 302-1, 305-5)

Rakheja Enterprises LLP is currently in the process of adopting renewable energy through the planned installation of solar energy systems. The Company is actively working towards acquiring and implementing this infrastructure to reduce dependence on conventional fossil-based electricity. As part of its sustainability commitments, Rakheja Enterprises LLP aims to achieve 30% of its total energy consumption from renewable sources, supporting a gradual transition towards cleaner energy and improved operational efficiency.

**Resource Efficiency & GHG Emission Profiles (Target Year 2029-30) (GRI 302, 305)**

Emission Reduction Targets Matrix

Scope	FY 2023-24	FY 2024-25	FY 2029-30
Scope 1	5% Reduction	15% Reduction	25% Reduction
Scope 2	5% Reduction	15% Reduction	25% Reduction
Scope 3	5% Reduction	15% Reduction	25% Reduction

**Scope 1 GHG Emissions (Direct Emissions)**

Scope 1 emissions represent direct greenhouse gas emissions from sources owned or controlled by the Company, such as fuel combustion in boilers, furnaces, and company-owned vehicles. Tracking this helps understand our direct environmental footprint.

Year	Actual (kgCO <sub>2</sub> eq)
FY 2022-23	55.24
FY 2023-24	27.73
FY 2024-25	102.26

Year	Actual (kgCO <sub>2</sub> eq)
FY 2022-23	16.54
FY 2023-24	56.34
FY 2024-25	164.21

**Scope 2 GHG Emissions (Indirect Energy Emissions)**

Scope 2 emissions account for indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. These emissions occur at the facility where the energy is generated but are tracked as part of operational energy consumption.

**Scope 3 GHG Emissions (Value Chain Emissions)**

Scope 3 emissions include all other indirect emissions in the Company's value chain, including both upstream and downstream activities. This provides a holistic view of carbon impact from suppliers and the end-use of products.

Year	Actual (kgCO <sub>2</sub> eq)
FY 2022-23	1,547.28
FY 2023-24	753.41
FY 2024-25	224.64

**Value Chain Breakdown (Upstream & Downstream)**

To better manage Scope 3 emissions, we categorize them into Upstream (sourced materials and transport to the Company) and Downstream (distribution and product use).

Year	Category	Actual (kgCO <sub>2</sub> eq)
FY 2022-23	Upstream	391.24
FY 2022-23	Downstream	-
FY 2023-24	Upstream	637.37
FY 2023-24	Downstream	2.58
FY 2024-25	Upstream	11.75
FY 2024-25	Downstream	139.37

**Methodology & Assurance**

Rakheja Enterprises LLP applies a structured GHG accounting and monitoring approach aligned with the GHG Protocol Corporate Standard and ISO 14064-1:2018, using a location-based method for Scope 2 emissions.

The reporting boundary covers all facilities and operations under the financial and operational control of Rakheja Enterprises LLP. Where applicable, product and process level environmental considerations follow recognized life-cycle thinking principles in line with ISO 14040/44.

A corporate GHG inventory is prepared and updated annually using verified activity data from energy use, fuel consumption, logistics, and operational records. Monitoring is integrated within the Company's ISO 14001 Environmental Management System, supported by controlled documentation, periodic data reviews, and defined responsibility of data owners to ensure reliability and accuracy. The scope includes manufacturing, storage, utilities, and administrative functions.

Periodic management reviews assess progress on emission reduction and resource efficiency initiatives. ESG and environmental performance results are communicated internally through management reviews and sustainability discussions.

The GHG inventory and environmental data are reviewed as part of internal audits to ensure transparency, accountability, and continuous improvement. We are currently conducting Product Carbon Footprint (PCF) assessment in accordance with the GHG Protocol and ISO 14064-1:2018 to strengthen product-level and value-chain emission transparency.

**How Rakheja Enterprises LLP Maintains Control**

- Operational discipline through preventive maintenance, monitoring of utilities, and resource-use tracking
- Integration of energy and environmental reviews within the ISO 14001 management system
- Periodic internal audits, inspections, and management reviews for performance improvement
- Engagement with suppliers on environmental compliance and responsible practices
- Continuous employee awareness and training on efficient operations, energy conservation, and responsible resource use

**GHG Emission Intensity**

GHG intensity measures carbon efficiency by normalizing Scope 1 + Scope 2 emissions against revenue.

Year	Unit	Actual
FY 2022-23	kgCO <sub>2</sub> eq / Revenue (Lakhs)	0.20
FY 2023-24	kgCO <sub>2</sub> eq / Revenue (Lakhs)	0.234
FY 2024-25	kgCO <sub>2</sub> eq / Revenue (Lakhs)	0.112

**Employee Training on Energy Efficiency and GHG Reduction Measures (GRI 404-2, 404-1, 302-4, 305-5, 2-23)**

Rakheja Enterprises LLP enhances its energy and emissions performance through structured employee training programs focused on energy efficiency, greenhouse gas (GHG) reduction, and sustainable operational practices. Key components of the training include:

- Raising awareness of the importance of energy efficiency in lowering operational costs and environmental impact
- Guidance on using energy-efficient and automated equipment effectively to minimize electricity and fuel consumption

- Training on water, fuel, and resource conservation practices in production and support operations
- Identifying opportunities to reduce energy wastage through improved process and operational controls
- Introduction to strategies for reducing GHG emissions across facilities, utilities, and logistics
- Overview of renewable energy options and their integration into operational processes
- Encouragement of employee-led initiatives to improve energy performance and sustainability practices
- Tools and techniques for monitoring energy use, reporting emissions, and tracking progress

Training sessions are conducted by the Company’s EHS and operational supervisors, and participation is recorded through formal attendance and training logs.

By combining employee awareness with energy-efficient technologies and process improvements, Rakheja Enterprises LLP strengthens long-term energy performance, supports measurable reductions in emissions, and reinforces its commitment to environmental sustainability.

**Sustainable Transportation and Emissions Reduction Measures (GRI 305-3, 305-5, 302-5, 2-23, 2-27)**

Rakheja Enterprises LLP implements measures to reduce GHG emissions from transportation while maintaining operational efficiency. Key initiatives include:

- Fleet optimization: Using energy-efficient or upgraded vehicles to reduce fuel consumption and emissions
- Route planning: Optimizing transportation routes to minimize travel distance and avoid empty trips
- Load management: Maximizing cargo per trip to reduce total journeys and fuel use
- Monitoring and reporting: Tracking fuel consumption and emissions to identify areas for further improvement
- Employee engagement: Training drivers and logistics personnel on fuel-efficient driving and sustainable transport practices

These combined measures reduce the Company's transportation-related GHG emissions, improve fuel efficiency, and contribute to Rakheja Enterprises LLP's broader climate action and sustainability goals.

## WATER MANAGEMENT & SUSTAINABLE USE

GRI 303-1, 303-2, 303-3, 303-4, 303-5

### Water Recycling and Reuse Technologies in Operations (GRI 303-3, 303-5)

The Company has implemented multiple technologies and process improvements to reclaim, treat, and reuse water across operations, thereby reducing dependence on freshwater sources.

Closed-loop water recycling systems are installed within production processes, enabling water to be reused across multiple stages and significantly lowering overall water intake.

Wastewater generated from operations is treated through Reverse Osmosis (RO) systems and reused for non-critical applications such as machine cooling and floor washing.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Water Recycled & Reused (KL/Year)	0	100/ 0	130/160

Effluents treated through internal recycling units are reused within production, contributing to an estimated 20–30% reduction in annual water consumption. Steam condensate from boilers is recovered and reused, further reducing fresh water demand. Water-efficient technologies such as sensor-based taps have been installed in washrooms to minimize water wastage, supporting daily water savings of approximately 324 KL.

In addition, equipment modernization and process optimization initiatives support water reuse. Conventional washing machines have been replaced with water-efficient units, automated dyeing machines with in-built recycling systems have been installed, and dyeing recipes have been optimized to reduce water requirements while maintaining product quality. These measures collectively ensure effective internal reuse of water for production, cleaning, and utility purposes.

### Water Audit and Consumption Efficiency Assessment (GRI 303-4, 303-5)

The Company conducts periodic water audits to assess water consumption patterns, monitor usage efficiency, and identify opportunities for reduction across operations. Water accounting is carried out by measuring water intake, usage across production and utilities, recycling volumes, and discharge points. Audit findings are used to evaluate process efficiency, detect water loss, and identify high-consumption areas.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Water consumption (Cubic Mtr / Year)	1,751	11,916	75,540

Based on audit outcomes, targeted improvement actions are implemented, including process optimization, equipment upgrades, increased water recycling, and adoption of water-efficient technologies. Water audit results are reviewed by management and form the basis for continuous improvement initiatives aimed at reducing overall water consumption and enhancing operational water efficiency.

**Water-Efficient Textile Processing Measures (GRI 303-4, 303-5)**

Rakheja Enterprises LLP has implemented water-efficient practices across dyeing, washing, and cleaning operations to minimise freshwater consumption. In dyeing, low liquor ratio machines and digital printing technologies reduce water use in pre- and post-dyeing processes, while automated dyeing units with built-in recycling systems enable internal water reuse without compromising colour quality. Dyeing recipes are optimised to further lower water requirements, delivering measurable daily savings and supporting sustainable water management.

For washing and cleaning operations, automated water-efficient washing systems and trigger-controlled hoses prevent unnecessary water use while maintaining operational effectiveness. Employees receive regular training on responsible water use and water-saving practices, ensuring continuous improvement and contributing to targeted reductions in overall water consumption. These measures reflect the Company’s commitment to resource efficiency and sustainable textile production.

**Water Risk and Wastewater Management Assessments (GRI 303-3, 303-5)**

Rakheja Enterprises LLP conducts structured assessments to manage water-related risks and ensure responsible wastewater management at its manufacturing sites.

Water Risk Assessment

- Evaluation of water scarcity and stress at facility locations using recognized tools such as Aqueduct Water Risk Atlas and WWF Water Risk Filter
- Identification of potential water-related risks impacting operations, local communities, and ecosystems
- Results used to inform site-level water management plans, conservation strategies, and mitigation measures

**Wastewater Quality Assessment**

- Periodic testing and monitoring of effluent discharge to ensure compliance with applicable environmental regulations
- Assessment of parameters such as chemical, physical, and biological characteristics of wastewater
- Identification and implementation of corrective actions in case of deviations from legal or internal standards
- Data used to optimize water usage, reduce pollution, and minimize environmental impact

These combined assessments ensure that Rakheja Enterprises LLP proactively manages water-related risks and maintains sustainable wastewater practices across its operations.

**Rainwater Harvesting and Operational Reuse Systems (GRI 303-3, 303-5)**

Rakheja Enterprises LLP has implemented rainwater harvesting systems across its manufacturing facilities to supplement water requirements and promote efficient water resource management. Rainwater is collected through roof-mounted catchment systems and channelled into underground storage tanks with a capacity of up to 50,000 litres. Prior to storage, the collected rainwater passes through pre-filtration units to remove sediments and debris, ensuring water quality suitable for reuse.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Rain Water Harvested (KL/Year)	1,664	1,500/1,664	1,897/2,500

The harvested rainwater is utilised for non-potable applications including landscape irrigation, equipment cooling, and outdoor cleaning activities, thereby reducing dependence on municipal water sources. To ensure consistent performance and long-term efficiency, the rainwater harvesting infrastructure is maintained through scheduled bi-annual inspections, including filter cleaning, tank desilting, and pump maintenance.

## CUSTOMER HEALTH AND SAFETY PRACTICES

GRI 416-1, 416-2

### Product Health and Safety Information & Customer Awareness Measures (GRI 416-1, 2-25)

Rakheja Enterprises LLP provides structured information and awareness materials to customers on health and safety aspects associated with its garment products. The Company has developed customer-focused guidance to explain potential health and safety considerations arising from garment manufacturing processes, including the use of fibres, dyes, and finishing treatments.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
# of Product Related Incident	0%	0%/0%	0%/0%
Conduct Customer safety training sessions of Customers	65%	100%/100%	100%/100%



Customers are informed about possible risks such as residual fibres, dust exposure, material sensitivity, and product integrity issues that could affect garment usability or cause allergic reactions. To address these risks, Rakheja Enterprises LLP communicates its safety commitments, quality control practices, and compliance with applicable health and safety standards to ensure that products supplied are safe for intended use.

The Company also provides handling and storage recommendations to customers to prevent contamination, degradation, or safety issues during unpacking, storage, and distribution. In addition, Rakheja Enterprises LLP supports customers through training materials and guidance aimed at improving awareness of product safety considerations and promoting safe handling practices across the value chain.

#### **Measures to Minimise VOC Emissions from Products(GRI 416-1, 2-25)**

Rakheja Enterprises LLP takes preventive measures to minimise potential VOC emissions from its garment products and related health or safety risks by using compliant raw materials, dyes, chemicals, and finishing agents sourced from approved suppliers in line with applicable regulatory and chemical safety requirements.

The Company conducts internal quality and compliance checks before dispatch, reviews chemical compliance documentation where required, and continuously monitors regulatory developments and industry best practices to strengthen controls and improve VOC management.

#### **Products Designed for Low-Impact Cleaning and Safe Use (GRI 416-1)**

Rakheja Enterprises LLP provides product care and maintenance instructions that promote safe use and reduce the need for harsh cleaning chemicals. Customers are advised to use eco-friendly detergents and low-impact methods such as cold-water washing and air drying, helping maintain product quality while minimising exposure to chemicals that may cause skin irritation or other health concerns.

By encouraging gentle cleaning, the Company supports responsible product use that reduces chemical discharge, conserves water and energy, lowers environmental impact, and extends product life, while ensuring customer safety during regular handling and maintenance.

## **RESPONSIBLE MATERIALS AND CHEMICAL MANAGEMENT**

**GRI 301-1, 301-2, 301-3, 303-5**

#### **Material Consumption Reduction through Process Optimization (GRI 301-1, 2-25)**

Rakheja Enterprises LLP implements process optimization and lean manufacturing techniques to reduce material consumption in operations. Manufacturing processes are regularly evaluated to identify opportunities for minimizing excess use of solvents and chemicals, such as adjusting dye solution concentrations in low-contrast colors, which has reduced solvent use by approximately 10% per batch.

Process simulations are conducted before introducing new chemicals or cleaning agents to ensure material savings without affecting product quality. Lean techniques, including Value Stream Mapping and Just-in-Time inventory management, are applied to eliminate non-value-adding steps and align material usage with production requirements, reducing hazardous chemical consumption and preventing degradation of materials during storage.

#### **Material Recovery and Operational Reuse Systems(GRI 301-2, 306-4)**

Rakheja Enterprises LLP recovers and reuses materials from garment manufacturing to reduce reliance on virgin raw materials and minimise waste. Reclaimed fibers from fabric cutting and production scrap are repurposed in secondary product lines, with around 15% of fabric offcuts currently recovered.

The Company collaborates with suppliers to increase recycled inputs, with dye suppliers incorporating 25% reclaimed dye residues while maintaining quality. Recovered process chemicals—including ethyl alcohol, acetone, methylene chloride, hydrogen peroxide, toluene, and isopropyl alcohol—are reused within manufacturing at the Gurgaon facility, reducing fresh chemical consumption and waste generation.

#### **Adoption of Eco-Friendly Process Materials in Operations (GRI 301-1, 2-25)**

Rakheja Enterprises LLP has adopted eco-friendly, lower-impact materials in its operations to reduce environmental impact and reliance on hazardous substances. The Company uses low-impact, eco-friendly dyes to minimise hazardous waste generation and lower chemical handling risks during production.

Through research and development, safer material alternatives are evaluated, including replacing chemical-based adhesives with water-based options in low-stress applications and using biodegradable polymers for internal packaging and polybags. These measures demonstrate the Company's commitment to safer material use and reducing its environmental footprint.

**Environmental Emergency Preparedness and Response Measures (GRI 306-3, 306-2)**

Rakheja Enterprises LLP has implemented structured measures to address environmental emergencies and minimize potential impacts on soil, water, and air.

**Preparedness and Response Actions**

- Development and documentation of emergency response procedures for spills, leaks, or contamination incidents involving chemicals, solvents, and additives
- Communication of emergency plans to relevant employees and contractors, including periodic updates and revisions
- Training employees on emergency response protocols, including spill containment, first-response actions, and evacuation procedures
- Regular testing and maintenance of emergency equipment such as spill kits, containment barriers, and personal protective equipment (PPE)
- Post-incident assessment and review to evaluate response effectiveness and identify areas for improvement
- Coordination with local authorities and environmental agencies as needed to ensure compliance and effective remediation

These measures ensure readiness, minimize environmental impact, and reinforce Rakheja Enterprises LLP’s commitment to safe and sustainable operations.

**Hazardous Waste Treatment and Safe Disposal Practices (GRI 306-1, 306-5, 2-25)**

Rakheja Enterprises LLP has established specific protocols for the treatment and safe disposal of hazardous substances to minimise environmental and safety risks. Hazardous waste is segregated at the source and stored separately from non-hazardous waste in clearly labelled containers to prevent cross-contamination. Examples include the separation of solvent-contaminated materials from general waste streams.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Hazardous Waste Generation (Metric Tonnes)	0.45	0.43 / 1.28	0.40 / 0.09
Total non-Hazardous Waste Generation (Metric Tonnes)	0.75	0.71 / 2.13	0.66 / 0.16

Hazardous waste generated during operations undergoes appropriate treatment prior to disposal to reduce toxicity and potential environmental impact. Acidic waste from dyeing processes is neutralised using approved treatment methods before being sent for disposal.

All hazardous waste disposal activities are documented and tracked, with disposal records and certificates maintained for each batch to ensure compliance with regulatory requirements and safe waste handling practices.

**Controlled Management of Hazardous Process Materials (GRI 306-4 , 403-7, 2-25)**

Rakheja Enterprises LLP has established protocols for labeling, storage, handling, and transportation of hazardous process materials to minimise environmental impact and occupational exposure.

All substances are labeled in line with GHS requirements, including hazard symbols, risk phrases, and bilingual instructions, with periodic inspections to ensure accuracy and visibility.

Hazardous materials are stored in designated, ventilated, and access-controlled areas with secondary containment measures, while environmental conditions and inventory levels are monitored.

Safe handling includes mandatory PPE, restricted zones, employee training, and emergency preparedness.

Transportation uses certified vehicles, trained drivers, approved documentation, and route planning to reduce risks during transit.

**Employee Training on Safe Management of Hazardous Substances (GRI 403-5, 306-4)**

The Company provides structured and periodic training to employees involved in the handling, storage, and use of hazardous substances used as process materials, with the objective of minimizing health, safety, and environmental risks and ensuring safe operational practices.

Training programs cover the following key areas:

- Overview of hazardous substances used in operations and their potential health and safety risks.
- Identification of hazardous substances through Globally Harmonized System (GHS) labels, Safety Data Sheets (SDS), and workplace warning signage.
- Safe storage practices to prevent leaks, spills, chemical reactions, or accidental exposure.
- Standard procedures to be followed in the event of spills, exposure incidents, or other emergencies involving hazardous substances.
- Incident and unsafe condition reporting mechanisms to ensure timely escalation to management.

- Correct use of personal protective equipment (PPE) while handling hazardous substances.
- Safe handling and transfer techniques to minimize exposure risks.
- Emergency response preparedness, including spill containment and first-response actions.

**Adoption of Safer Alternatives to Hazardous Substances (GRI 301-1, 2-25)**

Rakheja Enterprises LLP actively minimizes the use of hazardous substances in its operations by substituting high-risk chemicals with safer, environmentally friendly alternatives.

For example, traditional bleach used in garment treatments has been replaced with oxygen-based alternatives, reducing hazardous residues and lowering risks associated with chemical handling.

Wherever feasible, the Company evaluates and implements additional less hazardous process materials, such as enzyme-based treatments, plant-derived solutions, and biodegradable surfactants, to enhance operational safety and reduce environmental impact. These initiatives reflect the Company’s commitment to safer process materials while maintaining product quality and operational efficiency.

## WASTE REDUCTION AND DISPOSAL PRACTICES

GRI 306-1, 306-2, 306-3, 306-4, 306-5

**Internal Waste Reduction through Reuse and Material Recovery Practices (GRI 306-1, 306-4, 2-25)**

Rakheja Enterprises LLP adopts internal practices aimed at reducing waste generation through the reuse, recovery, and repurposing of materials within its operations. Usable materials, equipment components, and office or production-related items are reused wherever possible to extend their functional life and minimise disposal. Repair and refurbishment of furniture, tools, and equipment components are prioritised before replacement to reduce internal waste and resource consumption.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Waste Generated (Metric Tonnes)	1.20	1.14 / 3.40	1.08 / 0.26

Where direct reuse is not feasible, materials are segregated and assessed for recovery or alternative internal use, supporting efficient material utilisation and waste reduction at the source. These practices contribute to minimising internal waste generation, reducing the environmental footprint of operations, and promoting responsible resource management across facilities.

**Employee Training on Waste Reduction and Segregation Practices (GRI 306-1, 306-2, 2-25)**

Rakheja Enterprises LLP provides waste management awareness and training to employees to promote proper waste segregation, material reuse, and recycling practices across operations. Training sessions and on-the-job briefings focus on correct identification of waste categories, prevention of improper disposal, and reduction of contamination between hazardous and non-hazardous waste streams.

Employees are guided on waste minimisation practices, including reuse of materials where feasible and responsible handling of recyclable waste. These training initiatives support improved compliance with internal waste management procedures and contribute to reduced internal waste generation and more effective recycling outcomes.



**Segregation and Stream-Wise Disposal of Operational Waste (GRI 306-2, 2-25)**

The Company follows a structured approach to internally sort operational waste into defined waste streams prior to disposal to enable appropriate treatment, recycling, or safe handling.

Waste is segregated at the source into categories such as organic waste, paper, plastics, metals, glass, and hazardous waste including chemicals and batteries. Clearly labelled containers are placed across operational areas to support correct segregation by employees and prevent cross-contamination of waste streams.

Hazardous waste is stored separately in designated containers and handled in accordance with applicable regulatory requirements. Segregated waste streams are handed over to authorised waste management partners for recycling, recovery, or safe disposal as applicable.

This internal sorting practice supports waste reduction, improves recycling efficiency, and ensures responsible waste management across operations.

**Waste Stream Mapping and Management Framework (GRI 306-1, 306-2, 2-25)**

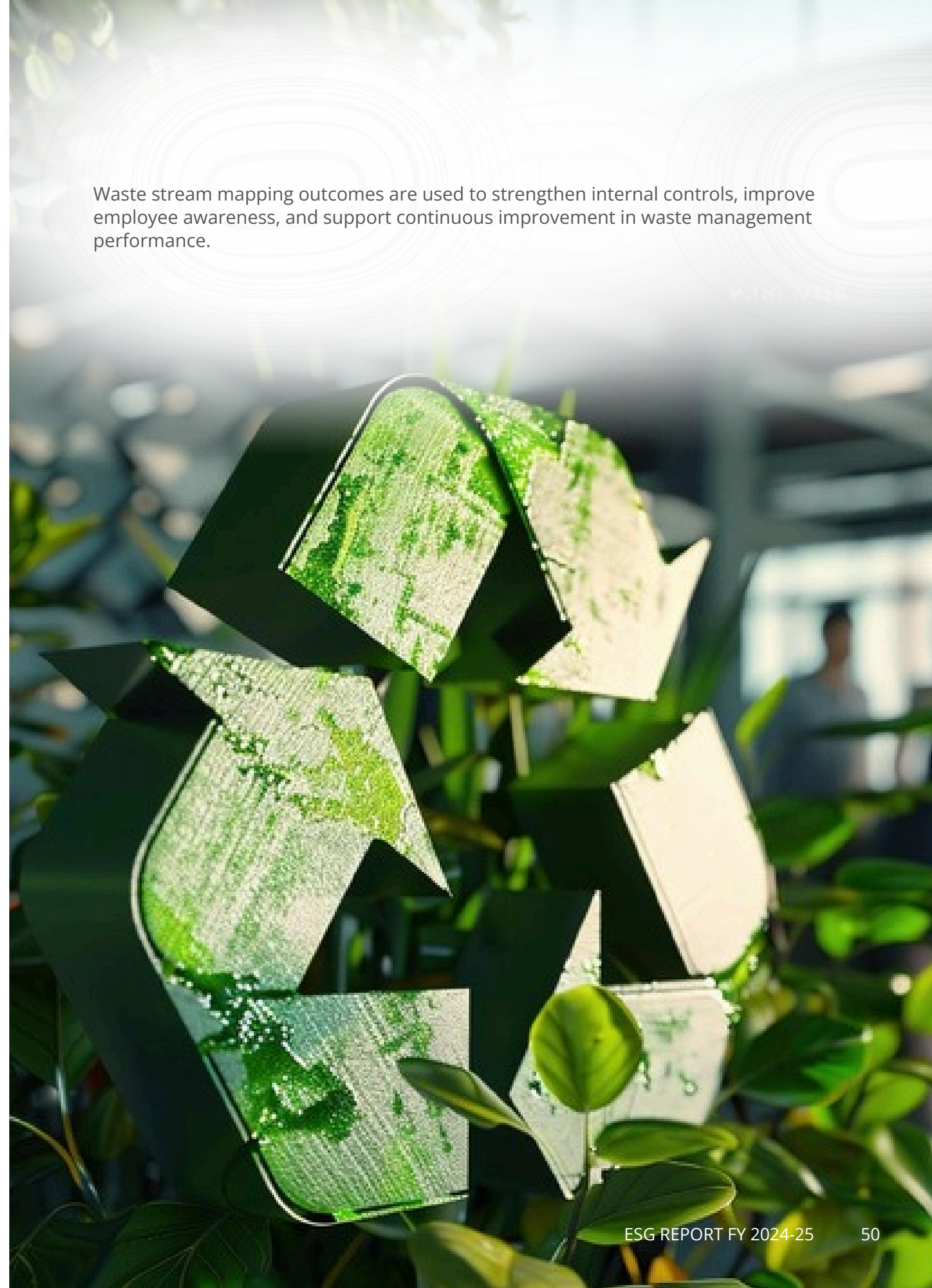
The Company has implemented waste stream mapping as part of its waste management planning to systematically track the flow of waste from the point of generation to final disposal, recycling, or recovery.

Key waste streams—including organic waste, paper, plastics, metals, glass, and hazardous waste—are identified and mapped across operational areas to understand sources, handling methods, storage points, and end-of-life treatment routes.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
% of total waste from company operations diverted from landfills	100%	100%/100%	100%/100%

This mapping enables the Company to assess the efficiency of internal waste handling practices, verify compliance with segregation and disposal requirements, and identify opportunities to improve recycling rates and reduce waste generation.

Waste stream mapping outcomes are used to strengthen internal controls, improve employee awareness, and support continuous improvement in waste management performance.



# PRODUCT END-OF-LIFE MANAGEMENT PRACTICES

(GRI 301-3, 306-2, 306-4)

## Product End-of-Life Guidance for Circular Material Flow (GRI 301-2, 306-4)

Rakheja Enterprises LLP provides guidance to customers to extend product lifespan and promote circular material use. Products include recommendations on weight limits, load capacities, and optimal usage conditions, along with handling instructions to avoid excessive friction, heat, or prolonged sunlight exposure that may degrade materials.

For storage, products should be kept in cool, dry environments, protected from extreme temperatures and humidity. Use of breathable covers or ventilated containers is recommended, and products should not be tightly compressed. These practices help minimize material degradation, reduce landfill waste, and support recycling or repurposing, promoting responsible circular material flow.

## Optimized Primary Packaging for Circularity (GRI 301-2, 306-2)

Rakheja Enterprises LLP implements design and process strategies to optimize primary packaging, ensuring it is lightweight, recyclable, and easy for end users to dismantle. The Company aims for 100% of packaging to support recycling and reduce environmental impact at product end-of-life.

Key packaging principles include:

- Use of commonly recycled materials: HDPE and aluminum are prioritized for their wide recyclability.
- Single-material design: Packaging is made from a single material to simplify recycling.
- Optimized product-to-package ratio: Packaging is minimized while maintaining product protection and branding space; HDPE drums are available in sizes from 10 to 120 liters.
- Efficient assembly: Packaging design reduces labor and automation complexity during production.
- Design for disassembly: Laminations and glues are eliminated, and clear recycling instructions are provided for end users.
- Material marking: Recycle codes or labels are molded into packaging to inform consumers of material composition.
- Lifecycle assessment: Packaging design is evaluated across the supply chain to ensure sustainable savings, including distribution improvements.

Through these initiatives, Rakheja ensures its primary packaging is responsible, user-friendly, and contributes to a circular material flow while minimizing resource consumption and end-of-life waste.

## Design for Easy Disassembly, Remanufacturing, and Recycling(GRI 301-2, 306-2)

Rakheja Enterprises LLP integrates product and packaging design principles that facilitate end-of-life collection, disassembly, sorting, remanufacturing, and recycling, supporting circular material use and reducing landfill or incineration.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Reporting on Product End of Life Treatment	0	1 / 0	3 / 4

Key design strategies include:

- **Material Reduction:** Packaging uses only the minimal material necessary for product protection during handling, transport, and storage.
- **Single-Material Use:** Wherever feasible, packaging is made from a single material to simplify recycling, sorting, and remanufacturing.
- **Clear Recycling Instructions:** Packaging includes clear, user-friendly guidance to ensure proper recycling and preparation of materials for reuse.
- **Design for Remanufacturing:** Components are structured to allow easy separation of parts for repair, refurbishment, or remanufacturing.
- **Supplier Collaboration:** Rakheja works with suppliers to ensure materials used in packaging and products support recyclability and circular material flows.
- **End-of-Life Planning:** Products are designed with modularity in mind, allowing components to remain in circulation longer, reducing waste generation, and extending material lifecycle.

Through these strategies, Rakheja ensures that both products and packaging remain in circulation, promoting responsible resource management, supporting the circular economy, and minimizing environmental impacts throughout the product lifecycle.

**Strategic Partnerships for Sustainable Product End-of-Life (GRI 306-2, 301-2)**

Rakheja Enterprises LLP actively collaborates with external stakeholders to support responsible management of products at their end-of-life, ensuring materials remain in circulation and environmental impacts are minimized.

Key initiatives include:

- Local Recycling Facilities:**  
Rakheja provides customers with information on certified local recycling hubs, such as:

  - Manesar Recycling Facility: Certified for textile recycling.
  - Gurgaon Recycling Hub: General recycling for various product types.
- Certified Recycling Partners:**  
Collaboration with external certified partners ensures proper handling and processing of materials, reducing waste and avoiding environmental leakage.
- Customer Awareness and Support:**  
Rakheja educates customers on how to return or dispose of products responsibly, including providing guidance on collection points and recycling processes.
- Industry Partnerships:**  
The Company engages with industry coalitions and sustainability initiatives to enhance product recovery methods, promote circular economy practices, and adopt best-in-class recycling standards.
- Monitoring and Feedback:**  
Rakheja monitors the performance of external partners to ensure compliance with sustainability standards and incorporates feedback into future collaboration strategies.

Through these initiatives, Rakheja strengthens responsible product end-of-life management, fosters circular material flows, reduces reliance on virgin materials, and contributes to sustainable resource recovery across its value chain.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
% of product lines with end-of-life guidance or disposal instructions available to customers (Actual)	100%	100%/100%	100%/100%

**Key features of the program include:**

- Free Collection for Customers:**  
Users can return products at the end-of-life at no cost, ensuring convenient and responsible disposal.
- Buy-Back Option:**  
Customers have the option to sell used products back to Rakheja, which are then evaluated for remanufacturing or material recovery.
- Remanufacturing and Recycling:**  
Returned products are either refurbished into new items or broken down into component materials for recycling, ensuring maximum material recovery.
- Safe Disposal:**  
Products that cannot be reused or recycled are disposed of responsibly, in compliance with environmental regulations, minimizing landfill and pollution risks.
- Customer Awareness:**  
Rakheja provides guidance on the take-back process, collection points, and product preparation to ensure efficient processing.
- Continuous Improvement:**  
Data from returned products and recycling outcomes are analyzed to enhance product design, material selection, and circularity initiatives.

Through this program, Rakheja promotes responsible product end-of-life management, reduces reliance on virgin materials, and supports a sustainable circular economy.

# SAFE AND RESPONSIBLE PRODUCT USAGE MEASURES

GRI 416-1, 416-2

## Product Environmental Impact Assessment Studies (GRI 301-1, 305-5, 306-1)

Rakheja Enterprises LLP conducts systematic studies to evaluate the environmental impacts of products throughout their lifecycle, with a focus on the use phase. These studies help identify environmental hotspots and inform design, material selection, and operational improvements to reduce overall environmental footprints.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Percentage of recycled input material out of total materials consumed	0%	4% / 7%	10% / 9%
Number of awareness session with customer on disposal of product after use	1	2 / 2	2 / 2
% of customers covered in awareness session on disposal of product after use	30%	100%/100%	100%/100%

Key aspects of the assessments include:

- **Climate and Energy Impact:** Evaluation of greenhouse gas emissions and energy consumption associated with product use, aiming to identify opportunities to reduce carbon footprint.
- **Resource Depletion:** Analysis of raw material use and natural resource consumption during product lifecycle, promoting material efficiency and sustainable sourcing.
- **Pollution and Waste:** Assessment of potential acidification, eutrophication, photochemical smog, particulate matter formation, and ecotoxicity impacts caused by products in their use phase.
- **Lifecycle-Based Improvements:** Findings from these studies guide product redesign, packaging optimization, and material recovery initiatives to enhance circularity.

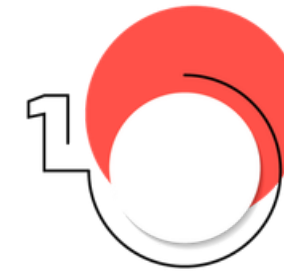
- **Stakeholder Communication:** Environmental impact information is shared internally and with relevant external stakeholders to support sustainability decision-making and compliance with environmental standards.

Through these studies, Rakheja Enterprises LLP ensures that product design and manufacturing consider environmental performance, enabling informed strategies for reducing resource consumption, emissions, and waste, while advancing sustainability across the product lifecycle.

## Guidance on Efficient Use, Storage, and Maintenance (GRI 301-2, 306-2)

Rakheja Enterprises LLP provides customers with detailed guidance to maximize product lifespan and promote responsible use, storage, and maintenance practices. These measures reduce resource consumption, minimize waste, and support circular material flows.

Key maintenance practices include:



### Cleaning Instructions:

Customers are advised to use eco-friendly detergents and water- and energy-efficient methods, such as cold water washing and air drying, to minimize environmental impact.



### Regular Inspections and Repairs:

Rakheja encourages periodic checks to identify minor damages early, enabling timely repairs and preventing further deterioration.



### Replacement of Worn Parts:

Guidance is provided on replacing components such as zippers, buttons, or small attachments to extend product usability rather than discarding the product prematurely.

Through these practices, Rakheja ensures that products are used responsibly and maintained properly, reducing the need for frequent replacements, minimizing waste, and supporting sustainable product lifecycle management.

### **Enhanced Textile Design to Reduce Microfiber Release and Improve Durability (GRI 301-2, 306-2)**

Rakheja Enterprises LLP addresses microfiber pollution and fabric degradation through improved textile design, durable construction, and responsible fabric treatments, aiming to reduce fiber loss during use and washing while extending product life. Advanced fabric technologies and eco-friendly treatments are applied to strengthen fibers, enhance resistance to tearing, and maintain comfort without increasing environmental impact.

Durability is further reinforced through robust construction techniques, such as reinforced seams and stitching, reducing mechanical stress and premature fabric failure. Customer feedback is incorporated into product development to improve real-world performance. By combining innovative fabrics, durable design, and feedback-led improvements, Rakheja reduces microfiber release, lowers product waste, and supports responsible textile lifecycle management.

### **Product Design to Reduce Resource Use During Product Use Phase (GRI 301-1, 301-2)**

Rakheja Enterprises LLP integrates resource-efficiency considerations into product design and development with the objective of minimizing resource inputs required during the product use phase. Design decisions focus on improving durability, functional efficiency, and user guidance to reduce excessive consumption of energy, water, and consumable materials over the product lifecycle.

Key design considerations include:

- **Durability-Oriented Design:** Products are designed to maintain performance over extended use, reducing the need for frequent replacement and associated resource consumption.
- **Efficient Material Selection:** Materials are selected to ensure consistent performance during use, minimizing excessive wear, leakage, or degradation that could increase resource demand.
- **Reduced Dependency on Consumables:** Product designs aim to limit reliance on additional consumable inputs during use, supporting efficient and responsible product operation.
- **User-Centric Design:** Products are developed to enable correct and efficient use by customers, reducing misuse that could lead to unnecessary resource consumption.
- **Continuous Improvement Approach:** Feedback from product use is reviewed to identify opportunities for design enhancements that further reduce resource inputs during the use phase.

Through these design-focused measures, Rakheja supports reduced resource consumption during product use, enhances product efficiency, and contributes to sustainable product lifecycle management.



# HUMAN RIGHTS & LABOUR PRACTICES



# SOCIAL POLICY

GRI 2-23, 2-24, 2-25

## Key Focus Area

Rakheja Enterprises LLP conducts systematic studies to evaluate the environmental impacts of products throughout their lifecycle, with a focus on the use phase. These studies help identify environmental hotspots and inform design, material selection, and operational improvements to reduce overall environmental footprints.

### 1. Workplace Health and safety

Qualitative Target: We aim to implement advanced safety management systems, such as OSHA compliant frameworks, to ensure all workers operate in a secure and safe environment.

Quantitative Target: By 2029-30, we target to install advanced safety equipment in 80% of our manufacturing facilities from the baseline 2022-23.

### 2. Equitable Compensation and Perks

**Qualitative Target:**

Our commitment is to provide a comprehensive benefits package that includes healthcare, pension schemes, and flexible work arrangements based on local labor laws.

Quantitative Target: We aim to extend employee benefits (e.g., healthcare, pensions) to 95% of employees by 2029-30 from the baseline data of 2022-23.

### 3. Working condition

Qualitative Target: We aim to offer flexible work hours and remote working options where possible to support work-life balance for all employees.

Quantitative Target: We aim to reduce excessive overtime by 20% from the 2022-23 baseline by 2029-30.

### 4. CSR (Corporate Social Responsibility)

Qualitative Target: We aim to develop CSR programs focused on community support, environmental sustainability, and education through partnerships with local NGOs and community groups.

Quantitative Target: We target having 50% of employees participate in CSR programs by 20229-30, relative to the baseline year 2022-23.

### 5. Labor Relations

Qualitative Target: We aim to foster open communication between employees and management using digital platforms like Workplace or Slack to ensure grievances are addressed effectively.

Quantitative Target: We aim to improve employee engagement in labor relations discussions by 30% by 2029-30, based on the baseline year 2022-23.

### 6. Professional career growth and Skill Development

Qualitative Target: We aim to allocate budgets for skill development initiatives, allowing employees to attend conferences, certifications, and other educational opportunities.

Quantitative Target: We aim to offer specialized skill development courses to 70% of employees by 2029-30, based on the baseline year 2022-23

### 7. Prevention on Child & Forced Labor

Qualitative Target: We strive to collaborate with industry bodies and government agencies to raise awareness and take active measures against child and forced labor practices.

Quantitative Target: By 2029-30, we will ensure 100% of employees are trained on child and forced labor prevention policies, relative to the baseline year 2022-23.

### 8. Inclusive Workplace Culture

Qualitative Target: We aim to implement diversity and inclusion policies through tools like the Global Diversity and Inclusion Benchmarks (GDIB) to create an equitable workplace for all employees.

Quantitative Target: By 2029-30, we plan to ensure that 50% of leadership positions are filled by individuals from underrepresented groups, based on the baseline year 2022-23.

### 9. External Human Rights

Qualitative Target: We aim to report regularly on our external human rights impacts using frameworks such as the UN Guiding Principles on Business and Human Rights (UNGPs).

Quantitative Target: Our goal is to conduct human rights risk assessments for 100% of our key suppliers by 2029-30, based on the baseline year 2022-23.

### 10. Living wage

Quantitative Target:

- We aim to complete a comprehensive living wage benchmark analysis for all employees, ensuring that 100% of our workforce is assessed from the baseline 2022-23.
- We will implement a "Living Wage Initiative" to guarantee that all employees earn a living wage that is 8% higher than the local cost of living by FY 2029-30, improving from the FY 2022-23 baseline.
- We are focused on achieving full compliance with minimum wage standards across all locations, targeting a 100% compliance rate by FY 2029-30, up from our current baseline as of FY 2022-23.

**Role and Responsibilities**

Labor and human rights responsibilities at Rakheja Company are shared across all levels of the organization. Senior Management provides strategic oversight and resource allocation, the HR Head ensures policy implementation, compliance, training, and employee support, and the Compliance and Ethics Team monitors adherence through audits and reporting mechanisms. Facilities Management maintains safe working conditions, while Employee Representatives and employees promote policy awareness, report concerns, and contribute to a respectful, inclusive, and ethical workplace.

**Review**

The HR Head is the responsible person for this human rights policy. They will conduct a comprehensive annual review to ensure its continued effectiveness and relevance. This review will include an assessment of regulatory compliance, progress toward policy objectives, and feedback from stakeholders. Necessary updates will be made to address emerging challenges and opportunities, ensuring ongoing improvement and alignment with best practices in human rights.



# EMPLOYEE CAREER DEVELOPMENT AND TRAINING PRACTICES

GRI 404-1, GRI 404-2, GRI 404-3

**Regular Assessment of Individual Employee Performance (GRI 404-3)**

Rakheja Enterprises LLP has established a structured performance management procedure to regularly assess and review individual employee performance. The process is designed to support continuous improvement, provide constructive feedback, and align individual contributions with organizational objectives.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Employees receiving regular reviews	100%	100%/100%	100%/100%

The performance review process includes a self-evaluation stage, where employees complete a standardized self-assessment prior to their scheduled review meeting. This allows employees to reflect on their achievements, identify areas for improvement, and outline development needs during the review period.

Following self-evaluation, a managerial evaluation is conducted using defined assessment criteria. Managers evaluate employee performance, competencies, and role-specific contributions, and provide feedback aligned with departmental and organizational goals. Review discussions enable guidance, performance improvement planning, and recognition of employee contributions.

Through this structured and recurring assessment process, Rakheja ensures transparent performance evaluation, supports employee development, and strengthens overall workforce effectiveness.

**Individual Development and Career Planning Process for Employees (GRI 404-2, 404-3)**

Rakheja Enterprises LLP has a structured process for individual employee development and career planning, supporting professional growth in line with employees’ potential, priorities, and organizational needs. The process includes setting short- and long-term career goals, assessing strengths and development needs, and aligning them with business requirements.

Based on this assessment, individual action plans are created outlining training, skill-building, mentoring, on-the-job learning, and cross-functional exposure, with timelines and responsibilities. Progress is reviewed periodically through structured discussions, feedback is provided, and plans are updated as needed, promoting continuous learning, internal mobility, and strengthening long-term workforce capability.

**Internal Career Mobility and Growth Enablement (GRI 404-2, 404-3)**

Rakheja Enterprises LLP actively promotes internal mobility to support employee career growth, skill development, and organizational adaptability. Employees are encouraged to explore internal opportunities aligned with their skills, aspirations, and professional goals, with priority given to internal job postings to enable growth within the organization.

The Company supports multiple forms of internal mobility:

- **Vertical Mobility:** Structured promotion pathways allow employees to advance to higher-level roles. Performance reviews and development discussions are used to identify employees with potential for progression and leadership responsibilities.
- **Horizontal Mobility:** Rakheja facilitates cross-departmental transfers, enabling employees to broaden their experience and develop diverse skill sets while remaining at the same job level. This approach strengthens collaboration and knowledge sharing across functions.
- **Transversal Mobility:** Employees are encouraged to participate in skill development and cross-training initiatives to acquire transferable and cross-functional skills. This enables movement across roles and functions, fostering adaptability and workforce versatility.

Through these internal mobility initiatives, Rakheja Enterprises LLP supports career advancement, enhances employee engagement, and builds a flexible, skilled workforce capable of responding to evolving business needs.

**Employee Skills Development and Career Advancement Training (GRI 404-1, 404-2)**

The Company provides structured and periodic skills development training to employees with the objective of strengthening job-related competencies, supporting career advancement, and promoting continuous professional growth across the organization.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Career Management & Skill Development Training (Manhours)	735	753/632	771/578

**Training programs cover the following key areas:**

- Understanding the importance of continuous skill development in career advancement and personal growth.
- Identification of key workplace and role-specific skills and effective methods to acquire and strengthen them.
- Strategies for setting realistic skill development goals, monitoring progress, and aligning learning outcomes with job responsibilities.
- Exposure to diverse learning approaches, including workshops, hands-on training, on-the-job learning, and guided learning methods.
- Development of problem-solving and critical thinking skills to support effective decision-making and operational efficiency.
- Enhancement of communication, teamwork, and collaboration skills to improve workplace effectiveness.
- Cross-skilling and adaptability training to support internal mobility and multi-functional capabilities.

Refresher training sessions are conducted periodically to reinforce learning outcomes, address evolving skill requirements, and ensure employees remain aligned with organizational and career development objectives.



# PREVENTION OF CHILD LABOR, FORCED LABOR, AND HUMAN TRAFFICKING

GRI 408-1, 409-1

## Age Verification and Prevention of Underage Employment (GRI 408-1, 2-25)

Rakheja Enterprises LLP implements strict age verification procedures to prevent underage employment and ensure compliance with national labour laws and ILO standards. Recruitment practices prohibit hiring individuals below the legally permitted working age, and all applicants must provide valid government-issued proof of age, which Human Resources verifies before issuing any appointment or engagement letter.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Child Labour (%)	NIL	NIL / NIL	NIL / NIL
Forced Labour (%)	NIL	NIL / NIL	NIL / NIL

For legally permitted young workers under 18, the Company enforces restrictions on working hours, job types, and workplace safety, prohibiting hazardous tasks and night shifts.

Age verification requirements and child labour prohibitions are communicated through recruitment policies, onboarding, and internal compliance guidelines, reflecting the Company's commitment to ethical employment practices and the prevention of child labour.

## Integrated Grievance and Ethical Reporting Mechanism for Employees and Supply Chain Workers (GRI 2-25, 2-30, 403-4, 406-1, 408-1, 409-1, 414-1)

Rakheja Enterprises LLP has established an integrated grievance and ethical reporting mechanism to enable employees, contract workers, suppliers' workers, and other relevant stakeholders to raise concerns related to labour rights, working conditions, discrimination, harassment, health and safety, child labour, forced labour, and human trafficking.

The mechanism is designed to ensure accessibility, confidentiality, protection from retaliation, and timely resolution of grievances across the Company's operations and value chain.

## Scope of the Grievance Mechanism

- Labour rights violations, including child labour, forced labour, and human trafficking
- Discrimination and harassment in the workplace
- Working conditions such as working hours, remuneration, and social benefits
- Social, labour, and human rights impacts within supplier operations

## Grievance Channels and Accessibility

- Grievances can be submitted through written complaints, phone-based communication, digital channels, or internal reporting systems
- Information about the grievance mechanism is communicated through onboarding sessions, internal policies, employee handbooks, notice boards, management communication, and supplier engagement
- Mechanisms are designed to be accessible to all stakeholders, taking into account language, geographic, social, or positional barriers

## Key Principles

- **Confidentiality:** All grievances are handled with strict confidentiality, with access limited to authorised personnel and secure handling of sensitive information
- **Non-retaliation:** The Company maintains a zero-tolerance policy toward retaliation. Individuals raising concerns in good faith are protected from disciplinary action, discrimination, or adverse consequences
- **Fair and Timely Resolution:** Grievances are reviewed by designated HR and management representatives, investigated impartially, and addressed through appropriate corrective actions

## Monitoring and Continuous Improvement

- Outcomes of grievances are documented, tracked, and monitored to prevent recurrence
- Insights from grievances are used to strengthen workplace practices, supplier engagement, corrective action plans, and risk mitigation measures

This integrated grievance mechanism reinforces Rakheja Enterprises LLP's commitment to ethical conduct, respect for human rights, safe and inclusive working conditions, and responsible supply chain management.

**Stakeholder Engagement on Child Labor, Forced Labor, and Human Trafficking Risks (GRI 2-29, 408-1, 409-1)**

Rakheja Enterprises LLP engages with internal and external stakeholders, including employees, contractors, suppliers, and local community representatives, to identify, prevent, and mitigate risks related to child labor, forced labor, and human trafficking across its operations and value chain. Periodic consultations help the Company understand potential labor-related risks affecting vulnerable groups such as migrant and young workers.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
External Human Rights Reporting Compliance	100%	100% / 100%	100% / 100%

These engagements promote awareness of labor standards, assess exposure to unethical labor practices, and reinforce compliance with labor laws and the Company's Code of Conduct. Feedback from stakeholders is reviewed by management to strengthen internal controls, supplier expectations, and grievance mechanisms, supporting continuous improvement in labor due diligence and responsible business practices.

**Human Rights Impact Assessment on Child Labor, Forced Labor, and Human Trafficking (GRI 2-25, 408-1, 409-1)**

Rakheja Enterprises LLP conducts internal human rights impact assessments to identify and evaluate potential risks related to child labor, forced labor, and human trafficking within its operations.

These assessments review employment practices, recruitment processes, contractor engagement, and working conditions to identify any actual or potential adverse human rights impacts, particularly for vulnerable groups such as migrant and young workers.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Child / Forced Labour & Trafficking Complaints	NIL	NIL	NIL

The assessment process includes identification of risk areas, evaluation of the likelihood and severity of impacts, and classification of risks to enable prioritization. Findings are reviewed by management and used to strengthen preventive controls, enhance grievance mechanisms, and reinforce compliance with applicable labor laws and ethical standards. Periodic reviews support continuous monitoring and improvement of human rights due diligence practices.

**Employee Training on Child Labor, Forced Labor, and Human Trafficking (GRI 2-25, 408-1, 409-1)**

Rakheja Enterprises LLP provides structured training programs to employees to strengthen awareness and understanding of human rights risks related to child labor, forced labor, and human trafficking. The training is designed to ensure that employees can identify, prevent, and report potential violations within operations and the supply chain.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Total Training Hours of employees	2146200	1745330/1845440	2210510/2287760

**Key training areas include:**

- Understanding child labor laws, minimum working age requirements, and the definition of young workers
- Identification of forced labor and human trafficking indicators, including coercion, retention of documents, and restricted freedom of movement
- Roles and responsibilities of employees in preventing human rights violations
- Procedures for age verification, ethical recruitment, and responsible employment practices
- Use of grievance mechanisms to report suspected child labor, forced labor, or trafficking concerns
- Confidentiality and non-retaliation protections for whistleblowers
- Periodic refresher sessions to reinforce awareness of evolving human rights risks
- Supervisor-level training to recognize high-risk situations involving vulnerable or migrant workers
- Integration of human rights topics into induction programs for new employees

These training initiatives support the Company's commitment to human rights due diligence and compliance with national labor laws and international labor standards.

**Prevention of Retention of Employee Identification Documents (GRI 2-25, 2-30)**

Rakheja Enterprises LLP ensures that employees are never required to surrender or deposit original personal identification documents as a condition of employment.

Documents are requested only for verification during onboarding, and no originals are retained by the Company.

Employees are informed about data handling, retention purposes, and duration in line with applicable labor and data protection regulations.

Where copies are required for statutory or compliance purposes, they are securely stored with restricted access and used only for defined legal or administrative needs.

Employee identification data is not shared with third parties unless necessary for legitimate business purposes, with employees informed of such sharing. These practices protect employee rights and support ethical, compliant employment.

**Controls to Prevent Excessive Use of Force and Restriction of Freedom of Movement (GRI 2-23, 2-25, 403-7)**

Rakheja Enterprises LLP has established controls to ensure security personnel use force only when necessary, lawful, and proportionate, in line with internationally recognised human rights principles.

The Excessive Use of Force Policy applies to all employed and contracted security staff.

Security personnel receive training on de-escalation, necessity, proportionality, and last-resort use of force, supported by written guidelines, decision-making protocols, and recruitment assessments.

Accountability is ensured through reporting mechanisms, audits, surveillance, body cameras, and prompt investigations of any incidents, with findings used to strengthen policy and training, safeguarding freedom of movement and a respectful workplace.

**Victim Remediation for Child and Forced Labor (GRI 2-23, 2-25, 408-1, 409-1)**

Rakheja Enterprises LLP has established a remediation procedure to address and mitigate any identified instances of child labor, forced labor, or human trafficking within its operations or supply chain.

The procedure is designed as a non-judicial, victim-centered process that prioritizes protection, corrective action, and prevention of recurrence.

**Proportional and Appropriate**

**Response:** Upon identification of a violation, immediate steps are taken to remove the affected individual from harm and assess the severity and nature of the impact.

Corrective actions are defined based on the level of risk and may include access to education or vocational training, continued income support where applicable, medical or psychosocial assistance, and corrective measures with suppliers to eliminate root causes.

**Transparency and Stakeholder**

**Communication:** Relevant stakeholders, including management, affected parties (where appropriate), and business partners, are informed of the issue and remediation actions in a transparent and responsible manner, while safeguarding confidentiality.

The Company engages with suppliers to ensure corrective actions are implemented and communicated clearly.

**Monitoring and Effectiveness Review:**

The effectiveness of remediation actions is monitored through follow-up reviews, supplier assessments, and grievance mechanism tracking.

Outcomes are documented, and lessons learned are used to strengthen due diligence, training, and preventive controls.

Continuous monitoring ensures that remediation measures remain effective and aligned with human rights commitments.

**Monitoring of Controls on Child and Forced Labor Risks (GRI 2-25, 408-1, 409-1)**

Rakheja Enterprises LLP regularly monitors the effectiveness of internal controls and mitigation measures implemented to prevent child labor, forced labor, and human trafficking within its operations and supply chain.

Internal audits and periodic reviews assess compliance with labor policies, recruitment procedures, and grievance mechanisms.

Findings from these assessments are used to strengthen controls, update training programs, refine age verification processes, and enhance employee awareness of human rights risks.

Management tracks corrective actions and evaluates whether implemented measures are achieving intended outcomes, ensuring continuous improvement in preventing labor-related violations.

# OCCUPATIONAL HEALTH AND WORKPLACE SAFETY PRACTICES

(GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10)

## Workplace Health & Safety Risk Review (GRI 403-1, 403-2, 2-25)

Rakheja Enterprises LLP conducts regular health and safety risk assessments to systematically identify, evaluate, and manage potential hazards that may impact employees across its operations. These assessments cover physical, chemical, ergonomic, and operational risks associated with manufacturing activities, machinery use, chemical handling, and workplace conditions. Identified risks are assessed based on their severity and likelihood to determine priority areas for intervention.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Workforce represented in formal H&S committees (%)	2%	3% / 2.6%	4% / 4%
% of operational sites an employee health & safety risk assessment has been conducted	100%	100% / 100%	100% / 100%

Risk assessments are reviewed periodically and whenever there are changes in processes, equipment, or regulatory requirements, ensuring that emerging risks are identified and addressed in a timely manner.

Based on assessment outcomes, preventive and corrective action plans are implemented, including engineering controls, safe operating procedures, use of personal protective equipment (PPE), employee training, and workplace improvements. Implementation of actions is monitored to ensure effectiveness and continuous improvement in employee health and safety performance.

## Health & Safety Emergency Preparedness Plan (GRI 403-2, 403-7, 2-25)

Rakheja Enterprises LLP has established a Health and Safety Emergency Action Plan to guide employees in responding to workplace injuries, fires, chemical spills, equipment accidents, electrical hazards, and other emergencies.

The plan defines evacuation procedures, emergency reporting, first aid, and coordination with internal teams and external emergency services, with clearly marked and maintained emergency exits, assembly points, fire-fighting equipment, and spill response tools. Employees are trained through inductions, safety signage, and periodic briefings.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Days lost to work-related injury / illness	0 /	0 / 0	0 / 0

Regular mock drills and emergency response exercises are conducted to test preparedness and improve response effectiveness. Emergency procedures are reviewed and updated based on drill outcomes, incident learnings, and evolving operational risks to ensure employee safety and an effective emergency response.

## Emergency Response & Employee Safety Continuity Framework (GRI 403-2, 403-7, 2-25)

Rakheja Enterprises LLP has implemented an integrated emergency response framework to protect employees and ensure safety continuity during incidents such as machinery accidents, fire, chemical exposure, electrical faults, and workplace injuries. The framework defines emergency roles, communication protocols, evacuation procedures, and first-response actions, supported by clearly marked exits, assembly areas, fire suppression, and spill control equipment.

Employees are trained to identify emergencies, report incidents promptly, and follow safety instructions. Preparedness is reinforced through regular drills, safety briefings, and review of response effectiveness, with lessons learned used to strengthen preventive measures and update procedures, ensuring timely response and safeguarding employee well-being.

## Employee Safety Reporting & Resolution Mechanism (GRI 403-2, 403-4, 2-25)

Rakheja Enterprises LLP has a structured reporting mechanism that allows all employees to report occupational health and safety incidents, hazards, near-misses, and safety concerns without fear of retaliation. Employees can raise issues through supervisors, the safety committee, or HR, and all reports are recorded in a safety register capturing details such as location, date, and nature of the risk.

Each report is reviewed promptly, investigated, and addressed through corrective or preventive actions. Outcomes are documented, follow-up reviews conducted, and trends analysed to strengthen safety controls, improve working conditions, and prevent recurrence, ensuring continuous improvement in workplace health and safety.

**Operational Equipment Safety Verification Program (GRI 403-2, 403-7, 2-25)**

Rakheja Enterprises LLP conducts regular safety inspections and audits of machinery and equipment to ensure safe working conditions. Checks cover machine guarding, electrical safety, emergency stops, maintenance, and operational controls, with findings documented and corrective actions implemented as needed. High-risk equipment receives additional checks and is restricted until safety issues are resolved, supported by preventive maintenance schedules for early detection of wear or potential failures.

The effectiveness of these safety controls is periodically reviewed through audits and supervision, helping prevent accidents, reduce operational risks, and ensure ongoing compliance with workplace health and safety requirements.

**Periodic Employee Health Surveillance Program (GRI 403-3, 403-6, 2-25)**

Rakheja Enterprises LLP provides regular health check-ups to employees to monitor overall well-being and identify potential occupational health risks early. Assessments are conducted at defined intervals and tailored to employees’ work nature and exposure levels.

Employees in higher-risk areas—exposed to machinery, chemicals, noise, heat, or repetitive tasks—receive targeted examinations such as vision and hearing tests, respiratory assessments, musculoskeletal evaluations, and general health screenings. Findings are reviewed confidentially, with preventive guidance or referrals provided as needed. Aggregate data is used to improve workplace controls, enhance safety measures, and strengthen occupational health programs.

**Employee Health & Safety Capability Building (GRI 403-5, 403-7, 2-25)**

Rakheja Enterprises LLP provides structured health and safety training to ensure employees understand workplace risks and apply good working practices relevant to their roles.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
People Trained on Health & Safety	100%	100% / 100%	100% / 100%

**Key elements of the training include:**

- Job-specific health and safety risk awareness based on work activities and exposure levels
- Safe operation of machinery and equipment
- Proper use and maintenance of personal protective equipment (PPE)
- Safe handling of chemicals and hazardous substances
- Ergonomic practices to prevent injuries and musculoskeletal disorders
- Emergency response procedures, including fire safety and first aid
- Incident, near-miss, and hazard reporting procedures

**Training delivery and reinforcement:**

- Health and safety induction training for new employees
- Periodic refresher training and toolbox talks for existing employees
- Role-based training for production, maintenance, and supervisory staff

**Monitoring and improvement:**

- Attendance and participation records maintained
- Effectiveness reviewed through supervision, incident analysis, and employee feedback
- Training content updated based on risk assessments and incident learnings

**Ergonomic Risk Prevention for Repetitive Strain Injuries (GRI 403-2, 403-6, 2-25)**

Rakheja Enterprises LLP implements preventive measures to reduce the risk of repetitive strain injuries (RSI) by ergonomically optimising work processes, tasks, and the working environment

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Work-related Incidents	0	0 / 0	0 / 0
Fatal Incidents	0	0 / 0	0 / 0
LTI Frequency Rate (Direct Workforce)	0.00	0.00 / 0.00	0.00 / 0.00
LTI Frequency Rate (Subcontractor’s Workers)	0.00	0.00 / 0.00	0.00 / 0.00

**Preventive actions include:**

- Ergonomic assessment of workstations to identify repetitive motion, awkward posture, and overuse risks
- Adjustment of workstations, seating, table heights, and machine layouts to promote neutral body posture
- Job rotation practices to limit prolonged repetitive movements and muscle overuse
- Scheduled rest breaks and micro-breaks to reduce physical fatigue during repetitive tasks
- Use of ergonomic tools and equipment designed to minimise strain on hands, wrists, shoulders, and back
- Training and awareness sessions on correct posture, safe movement, and early symptoms of RSI
- Health monitoring and early reporting mechanisms to identify discomfort and take timely corrective action

These measures help prevent musculoskeletal disorders, improve employee comfort, and support long-term occupational health.

**Integrated Workplace Health, Safety & Wellbeing Measures (GRI 403-2, 403-6, 403-7, 2-25)**

The Company implements integrated measures to protect employee and contractor health, safety, and wellbeing, addressing physical hazards, psychological risks, climatic exposure, and operational safety. Employees are supported through reasonable working hours, rest breaks, stress awareness programs, and confidential reporting channels, with assurance of non-retaliation and management-led corrective actions.

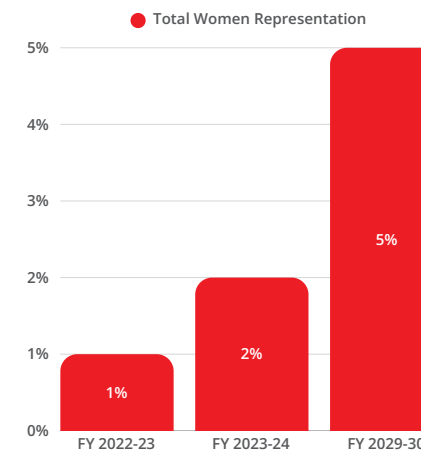
Workplace controls minimize exposure to hazardous substances through controlled handling, ventilation, mandatory PPE, regular training, and inspections. Outdoor or semi-outdoor workers are protected through adjusted schedules, shelter, drinking water, and supervision for climate-related risks. Health and safety requirements are also applied to contractors and third-party workers via inductions, risk assessments, PPE compliance, and inclusion in emergency response and incident reporting systems, ensuring a consistent and safe environment for all personnel.

# EQUAL OPPORTUNITY & ANTI - HARASSMENT PRACTICES

GRI 406-1

**Fair and Inclusive Recruitment Practices (GRI 2-6, 401-1, 2-25)**

Rakheja Enterprises LLP ensures a transparent, merit-based recruitment process that promotes equal opportunity for all candidates, whether internal or external. Job openings are advertised openly, and selection criteria are clearly defined, focusing solely on qualifications, skills, experience, and alignment with the role.



KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Average unadjusted gender pay gap (Woman to man %)	0%	0% / 0%	0% / 0%
Gender balance of Employees ((Women to Men %)	2.18%	2/2%	2/3.1%

The Company actively prevents discrimination based on gender, age, ethnicity, religion, disability, or any other personal characteristic. Recruitment panels are trained to assess candidates objectively, and structured interview procedures are applied to maintain consistency and fairness across all hiring decisions.

Periodic reviews of recruitment practices are conducted to ensure adherence to equal opportunity principles, and corrective actions are implemented if any gaps are identified. These measures guarantee that all candidates are evaluated solely on merit, supporting an inclusive and diverse workforce.

**Employee Training on Discrimination and Harassment (GRI 406-1, 405-2)**

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Workforce DEI & Anti-Harassment Training (%)	100%	100%/100%	100%/100%
Sexual Harassment Complaints	NIL	NIL	NIL
Internal Discrimination Complaints	NIL	NIL	NIL

Rakheja Enterprises LLP provides structured training to all employees to promote a respectful, inclusive, and safe workplace, and to prevent discrimination, harassment, or hostile work environments.

**Training programs cover the following key areas:**

- Understanding Workplace Harassment and Discrimination: Awareness of different forms of harassment and discrimination, including gender, caste, religion, and other protected characteristics.
- Company Policies and Legal Framework: Overview of company anti-discrimination policies, grievance mechanisms, and relevant labor laws.
- Recognizing and Reporting Incidents: Guidance on identifying, reporting, and escalating incidents of harassment or discrimination.
- Promoting Inclusive Behavior: Encouraging respectful communication, teamwork, and collaboration among employees.
- Bystander Awareness and Intervention: Training on how employees can safely intervene or support colleagues when witnessing inappropriate behavior.
- Preventive Measures: Emphasis on proactive behaviors to maintain a positive, safe, and equitable workplace.
- Refresher Sessions: Periodic refresher training to reinforce knowledge, policies, and awareness across all levels of the organization.

Through these initiatives, Rakheja ensures employees are equipped to contribute to a safe, inclusive, and harassment-free workplace, fostering employee well-being, engagement, and organizational integrity.

**Employee Resource or Support Groups (GRI 401-2, 405-1, 406-1)**

Rakheja Enterprises LLP promotes an inclusive workplace through employee resource and support groups that provide safe, voluntary, and confidential platforms for employees from diverse backgrounds, including different genders, cultures, religions, ethnicities, working parents, and those with specific needs. These groups facilitate peer connection, mentoring, and awareness sessions to address workplace challenges and support professional and personal development.

Supported by management and dedicated resources, the groups enhance employee engagement, encourage dialogue across all levels, and reinforce the Company's commitment to fairness, equity, non-discrimination, and an inclusive workplace culture.

**Equitable Compensation and Career Progression (GRI 2-30, 405-2)**

Rakheja Enterprises LLP ensures equitable and non-discriminatory compensation across the organization through periodic reviews and audits of salary structures to identify and address any disparities. Transparent guidelines on salary progression, promotions, and compensation adjustments are made available to employees, enabling clarity on how remuneration aligns with role changes, skill development, and career growth.

**Highest to Median Pay Ratio**

FY 2022-23	FY 2023-24	FY 2024-25
3:8	4:1/ 1:6	4:1/ 1:6

The Company continuously monitors pay practices and implements corrective actions where gaps are identified, reinforcing its commitment to fairness, transparency, and an inclusive workplace.

**Equitable Career Development and Promotion (GRI 2-30, 405-2, 406-1)**

Rakheja Enterprises LLP ensures equal opportunities for all employees in professional development and promotions. Employees are provided with the Harassment Prevention Policy during onboarding and through regular training, making expectations clear and promoting a respectful workplace.

The Company conducts regular risk assessments, monitors workplace interactions, and provides confidential reporting channels to address any concerns promptly. Support systems, including peer groups and counseling services, are available to assist employees, ensuring that career growth and advancement are fair, transparent, and free from discrimination.

**Inclusive Workforce for Employees with Disabilities (GRI 405-1, 2-7)**

Rakheja Enterprises LLP fosters an inclusive workplace where employees with disabilities can perform effectively, providing accessible infrastructure, ergonomic workstations, and assistive technologies. Targeted support programs, including specialized training, mentoring, regular feedback, and personalized accommodations, help employees adapt and grow in their careers. These initiatives ensure equal opportunities, enhance engagement, and reinforce the Company’s commitment to an inclusive, equitable, and diverse workforce.

**Restorative Measures for Workplace Harassment and Discrimination (GRI 406-1, 2-30)**

Rakheja Enterprises LLP takes swift action when incidents of harassment or discrimination are confirmed, implementing proportional remediation such as adjustments in reporting lines, job responsibilities, or formal apologies to support affected employees. Counseling and Employee Assistance Programs (EAPs) are offered to aid emotional recovery, while disciplinary measures for perpetrators—ranging from warnings to termination—reinforce accountability and the Company’s zero-tolerance stance.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Vulnerable / Marginalized Executive Hiring	0%	0.5%/0	0.5%/0
Total Minority / Vulnerable Employees (%)	0%	2.0%/0%	2.0%/0%

HR conducts follow-ups with the complainant after one and three months to ensure the issue is fully addressed, provide ongoing support, and reinforce a workplace culture grounded in trust, respect, and safety.

**Fostering Equal Opportunities for All Employees (GRI 405-1, 2-7, 401-1)**

- **Inclusive Programs:** Mentoring programs, networking groups, and cross-functional collaboration initiatives are implemented to help employees from diverse backgrounds develop skills, share knowledge, and advance in their careers.
- **Professional Development:** Workshops, peer-learning sessions, and leadership guidance are provided to ensure equal access to growth opportunities, irrespective of gender, ethnicity, disability, or other personal attributes.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Board Gender Balance (Women to Men %)	1.08%	2/1.02%	2/2.02%
Top Management Gender Balance (%)	0.54%	1/0.47%	1/1.03%

- **Monitoring and Feedback:** Participation in these initiatives is tracked, and feedback is gathered to continuously improve accessibility and effectiveness.
- **Culture of Inclusion:** These actions collectively foster collaboration, recognition, and equal participation, reinforcing Rakheja Enterprises’ commitment to a fair, inclusive, and empowering workplace.



# EMPLOYEE ENGAGEMENT AND SOCIAL DIALOGUE PRACTICES

GRI 2-30

## Employee Representation and Collective Engagement (GRI 2-30, 2-29)

Rakheja Enterprises LLP recognizes the importance of employee representation and structured dialogue between management and the workforce. Employees are represented through elected employee representatives or representative bodies that act as a formal channel for consultation, collective engagement, and communication on workplace matters affecting employees.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Workforce covered by elected representatives (%)	65%	100% / 100%	100% / 100%

These representatives are selected by employees and are regularly involved in two-way communication with management. They participate in discussions related to working conditions, employee welfare, workplace policies, and organizational changes, ensuring that employee perspectives are heard and considered in decision-making processes. Through this structured engagement mechanism, the Company promotes transparency, mutual trust, and constructive collaboration, reinforcing its commitment to fair labor practices and respectful employee-management relations.

## Collective Bargaining on Employee Health and Safety (GRI 403-4, 2-30)

representatives to address workplace health and safety matters in line with applicable laws. These agreements are developed through structured dialogue, clearly defining shared responsibilities, safety commitments, and consultation mechanisms. The agreements are formally reviewed, approved, and implemented through ongoing engagement between management and employee representatives, ensuring effective application in daily operations and reinforcing the Company's commitment to safe working conditions, legal compliance, and responsible labor practices.

## Fair Work-Time Governance and Leave Assurance (GRI 2-30, 401-2)

Rakheja Enterprises LLP has established written collective agreements governing working hours, overtime, and leave entitlements through structured consultation with employee representatives, in alignment with applicable labor laws.

These agreements are formally documented, signed, and remain valid for defined periods with provisions for renewal. Their implementation is supported through regular engagement between management and employee representatives, ensuring consistent application of agreed work-time and leave practices, promoting transparency, work-life balance, and responsible labor management.

## Negotiated Wage Framework Through Collective Engagement (GRI 2-30, 401-2)

Rakheja Enterprises LLP has established written wage agreements through collective engagement with recognized employee representatives, defining wage structures in line with applicable labor laws to ensure fairness, consistency, and legal compliance. These agreements are formally documented, signed, and remain valid for defined periods with provisions for renewal.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Collective Bargaining Violations (#)	0	0 / 0	0 / 0

Ongoing dialogue between management and employee representatives supports effective implementation of agreed wage terms, ensuring consistent application in practice and reinforcing transparency, trust, and responsible labor relations across the organization.

## Integrated Collective Agreement on Career Growth, Training, and Workplace Dignity (GRI 404-2, 406-1, 2-30)

Rakheja Enterprises LLP has entered into written collective agreements with recognized employee representatives covering career management, employee training, and the prevention of discrimination and harassment. These agreements are concluded in line with applicable national labor laws and represent a shared commitment to fair growth opportunities and a respectful workplace.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Workforce covered by collective agreements (%)	100%	100% / 100%	100% / 100%

The agreements are formally documented and signed by authorized management and employee representatives. They remain valid within the defined agreement period, with renewal provisions where applicable, ensuring continued relevance and enforceability. Implementation is reinforced through regular consultation and dialogue between management and employee representatives, ensuring that agreed training initiatives, career development measures, and workplace conduct standards are actively applied in practice.

## FAIR WORKING CONDITIONS AND EMPLOYMENT PRACTICES

GRI 401-1, 401-2, 401-3

### Integrated Control of Working Hours and Overtime Compensation (GRI 2-19, 402-1, 403-2)

Rakheja Enterprises LLP uses digital attendance and time-tracking systems to monitor daily working hours, shift schedules, and overtime across all departments. HR and department heads regularly review attendance data to identify irregular or excessive working hours.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
of Hours Worked (Manhours)	2146200	1845440	1687760
% of plants and offices assessed	100%	100% / 100%	100% / 100%

Overtime is tracked through internal reviews, and recurring patterns are analyzed to address staffing gaps or workload imbalances. Corrective actions such as shift adjustments or task redistribution are implemented where required.

Approved overtime and work performed during rest days, holidays, night shifts, or extended hours are compensated in line with applicable labor laws and internal wage policies. Compensation may be provided through additional pay, enhanced rates, or compensatory time off.

Payroll and overtime records are periodically reviewed for accuracy, and employees can access their working hour and compensation details or raise concerns if discrepancies are identified.

### Family-Friendly Work-Life Balance and Care Support Programs (GRI 401-3, 403-6)

Rakheja Enterprises LLP supports a family-friendly workplace through initiatives that help employees balance work with family and caregiving responsibilities, including working parents and those caring for dependents. Flexible working arrangements, such as adjustable hours and remote working options for eligible roles, enable effective work-life balance.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Employee Awareness Coverage (%)	50%	100%/100%	100% / 100%

The Company provides statutory maternity and paternity leave with income security and job protection, along with childcare support measures where applicable. Employee Assistance Programs (EAPs) offer confidential counseling and support to employees and their families, promoting emotional well-being and continuity at work.

### Flexible Organization of Work and Work-Life Balance Support (GRI 403-6, 401-2)

Rakheja Enterprises LLP provides flexible working arrangements to support work-life balance, subject to role suitability and operational needs, and available to eligible employees. Options include flexitime, remote working, and job-sharing, supported by appropriate tools and resources.

Requests are managed through a formal approval process involving HR and department heads, with periodic reviews to ensure productivity, data security, and employee well-being.

### Employee Health Care Coverage and Medical Protection Framework (GRI 403-6, 401-2)

Rakheja Enterprises LLP provides structured health care coverage through company-issued arrangements such as corporate health insurance and approved medical support mechanisms, ensuring employees have access to medical care when required. The coverage applies to both work-related and non-work-related illnesses, injuries, or accidents, in accordance with applicable plan terms.

Where mandated by law, the Company ensures compliance through employer-sponsored health insurance or equivalent medical benefits, reinforcing its commitment to employee health protection, legal compliance, and continuity of care.

### Employee Satisfaction and Feedback Survey Mechanism (GRI 2-25, 403-6)

Rakheja Enterprises LLP conducts employee satisfaction surveys to gather feedback on workplace morale, engagement, and overall employee experience. These surveys provide employees with a structured and confidential channel to share their views on working conditions, management practices, and well-being.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Sustainability Session Satisfaction (%)	100%	100% / 100%	100% / 100%

Feedback may be collected through internal surveys or third-party worker voice platforms, allowing employees to respond freely and without fear of retaliation. Survey findings are reviewed by management and HR to identify improvement areas and support actions aimed at strengthening employee satisfaction and workplace culture.

**Living Wage Review and Fair Pay Assurance Framework (GRI 2-30, 401-2 , 405-2)**

Rakheja Enterprises LLP has implemented structured processes to ensure that employee wages remain adequate and aligned with local economic realities, going beyond mere compliance with statutory minimum wage requirements.

Wage levels are periodically reviewed to reflect changing economic conditions and employee cost-of-living needs.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Living Wage Benchmarking Analysis (%)	100%	100% / 100%	100% / 100%
Living Wage Gap (%)	0%	0% / 0%	0% / 0%

**Key actions undertaken to assess and ensure wage adequacy include:**

- Periodic wage reviews considering inflation trends, cost-of-living changes, and regional economic conditions
- Benchmarking against industry standards and comparable roles within the sector to maintain market competitiveness
- Internal equity assessments to ensure consistency and fairness across roles, skills, and experience levels

The outcomes of these reviews are used to inform wage adjustments and compensation planning decisions.

Through this approach, Rakheja Enterprises aims to provide fair, competitive, and sustainable remuneration that supports employee well-being, retention, and long-term economic security.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Employees Above Living wage rules (%)	100%	100% / 100%	100% / 100%
Employees Paid Below Living Wage (%)	0%	0% / 0%	0% / 0%

**Transparent Remuneration Communication and Employee Awareness Framework (GRI 2-30, 401-2)**

Rakheja Enterprises LLP ensures clear and consistent communication of its remuneration process so that all employees understand how their compensation is structured. Information related to base salary, bonuses, incentives, and benefits is communicated beyond HR interactions and made accessible to all employees.

KPI Metric & Unit (Target / Actual)	FY 2022-23	FY 2023-24	FY 2024-25
Employees covered in awareness program (%)	50%	100% / 100%	100% / 100%

**Key communication practices include:**

- Annual remuneration review communication, where salary revisions, bonuses, and benefits are discussed during performance evaluations and reflected on the company portal
- Open access to remuneration details, including salary bands, bonuses, and performance-linked incentives through a secure online portal
- Visibility on salary progression, enabling employees to understand how remuneration evolves with performance and career advancement

Employees are encouraged to share feedback on the remuneration process through surveys and direct discussions with HR.

Any questions related to salary structure, benefits, or incentives can be raised at any time, reinforcing transparency, clarity, and trust in the remuneration system.



**Third-Party Worker Voice Survey for Workforce Feedback (GRI 2-30, 402-1)**

Rakheja Enterprises LLP employs a third-party worker survey to proactively gather feedback from its workforce on workplace conditions and employee experiences. The survey is designed to ensure confidentiality, accessibility, and actionable insights for continuous improvement.

**Key features of the survey include:**

**Third-party management:** The survey is conducted using a recognized third-party platform, providing real-time data to support proactive risk management and informed decision-making.

**Confidentiality:** Responses are anonymous, ensuring that employees can provide honest feedback without fear of reprisal.

**Accessibility:** The survey is available across multiple channels and in multiple languages to ensure all employees can participate.

**Relevant coverage:** Topics include access to grievance mechanisms, health and safety protections, working hours, overtime practices, and other workplace conditions.

Survey results are reviewed by management and HR to identify areas for improvement, strengthen employee engagement, and address potential workplace risks promptly. This approach reinforces a culture of transparency, trust, and continuous improvement in workforce management.

# SUSTAINABLE PROCUREMENT



# SUSTAINABLE PROCUREMENT POLICY

GRI 2-23, 2-24, 2-25

## Key Focus Area:

Rakheja Enterprises LLP uses digital attendance and time-tracking systems to monitor daily working hours, shift schedules, and overtime across all departments. HR and department heads regularly review attendance data to identify irregular or excessive working hours.

### Supplier's Environmental issue

**Qualitative Target:** Our commitment is to require suppliers to demonstrate their environmental management practices through certifications such as ISO 14001 and regular environmental audits.

**Quantitative Target:** Our goal is to increase the number of suppliers with certified environmental management systems by 50% by 2029-30, relative to the baseline year 2022-23.

### Supplier's Social issue

**Qualitative Target:** We aim to incorporate social responsibility criteria into our supplier evaluation process, ensuring that all selected suppliers meet our ethical and social standards.

**Quantitative Target:** Our goal is to increase the number of suppliers conducting regular social impact assessments by 50% by 2029-30, compared to the baseline year 2022- 23.

### Supplier's Ethical Conduct

**Qualitative Target:** We focus on evaluating suppliers based on their adherence to ethical business practices and their commitment to maintaining transparency in their dealings.

**Quantitative Target:** We aim to achieve 100% compliance with our ethical standards among suppliers by 2029-30, relative to the baseline year 2022-23.

## Role and Responsibilities

Responsibility for implementing the Holistic Green Sourcing Policy is shared across the organization. Senior Management provides oversight to ensure alignment with strategic objectives and sustainability goals.

The Sourcing and Procurement Team operationalizes the policy by engaging with suppliers, conducting assessments, and ensuring adherence to ethical and environmental standards. Sustainability and Compliance Officers monitor compliance, provide guidance, and conduct regular audits, while employees are expected to uphold policy principles in their roles and report any concerns or violations related to sourcing practices.

## Review Cycle

The Compliance Officer is responsible for overseeing an annual review cycle of our Holistic Green Sourcing approach to ensure its effectiveness and relevance.

This review will involve a comprehensive assessment of policy adherence, including environmental and social impacts. The Compliance Officer will analyze performance data, audit results, and stakeholder feedback to identify areas for improvement.

They will update the policy to reflect new regulatory requirements, industry standards, and emerging best practices. Additionally, the Compliance Officer will communicate any changes to relevant parties and ensure the revised policy is effectively implemented across all operations.

This biennial review process is essential for maintaining high standards of compliance and driving continuous improvement in our sourcing practices.

# SUSTAINABLE AND RESPONSIBLE PROCUREMENT PRACTICES

GRI 204-1, 308-1, 308-2, 414-1, 414-2

## Responsible, Inclusive, and Ethical Supplier Management Framework (GRI 2-23, 204-1, 308-1, 414-1)

Rakheja Enterprises LLP has established a unified supplier management framework to promote ethical conduct, sustainability, and non-discriminatory practices across its supply chain. A Supplier Sustainability Code of Conduct communicates clear expectations related to labour practices, human rights, health and safety, environmental protection, business ethics, and legal compliance, applicable to all suppliers, contractors, and service providers.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Suppliers in Corrective Actions / Capacity Building (%)	NA	NA	NA
Sustainability Clauses in Supplier Contracts (%)	100%	100% / 100%	100% / 100%

These expectations are reinforced through the integration of social and environmental clauses into supplier contracts, requiring compliance with the Supplier Code of Conduct and applicable laws. Supplier selection and engagement processes are designed to ensure fair and equal consideration of local and global suppliers, based on objective criteria such as quality, capacity, compliance, and sustainability performance.

To prevent discrimination and harassment in supplier operations, Rakheja Enterprises LLP provides targeted training and awareness for suppliers. Training covers equal opportunity, respectful workplace behaviour, prevention of harassment and abuse, labour law compliance, internal policies, grievance mechanisms, disciplinary processes, and protection against retaliation.

Training is delivered through virtual or in-person sessions, shared guidance materials, and integration into supplier assessments, audits, and corrective actions, with ongoing monitoring to support continuous improvement.

## Integrated Supplier Sustainability Risk Assessment and Audit Framework (GRI 308-1, 414-1)

Rakheja Enterprises LLP has implemented a unified framework to identify, assess, and monitor sustainability risks in its supply chain while verifying compliance through self-assessments and audits.

Key Elements of the Framework:

- Risk Identification:** Suppliers are assessed for labour practices, human rights, environmental impacts, legal compliance, and ethical conduct using onboarding information, self-declarations, and contractual requirements.
- Questionnaire-Based Assessment:** Suppliers complete self-assessment questionnaires during onboarding and periodic reviews to evaluate their sustainability practices.
- On-Site or Virtual Audits:** Based on risk profile and assessment outcomes, selected suppliers undergo announced or unannounced audits to verify implementation and effectiveness of sustainability controls.
- Risk Prioritization:** Suppliers are classified by severity and likelihood of adverse impacts to determine the level of engagement and corrective actions required.
- Corrective Actions and Monitoring:** Non-conformances identified through assessments or audits are addressed through action plans and follow-up reviews to ensure continuous improvement.

This integrated approach strengthens supplier due diligence, mitigates adverse sustainability impacts, and promotes responsible sourcing across Rakheja’s supply chain.

## Supplier Sustainability Incentive and Recognition Program (GRI 308-1, 414-1)

Rakheja Enterprises LLP has established a mechanism to encourage and reward suppliers demonstrating strong environmental and social performance. Supplier sustainability performance is evaluated through self-assessments, audits, and ongoing engagement.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Agreement with Supplier Code of Conduct (%)	100 %	100 % / 100 %	100 % / 100 %

Suppliers that meet or exceed sustainability expectations are recognized through preferential treatment such as:

- Consideration as preferred suppliers
- Increased opportunities to participate in future sourcing or Requests for Proposals (RFPs)
- Long-term business engagement based on consistent sustainability performance

This incentive-based approach motivates suppliers to prevent and mitigate adverse sustainability impacts and supports continuous improvement across the supply chain.

**Integration of Sustainable Procurement Criteria into Buyer Performance Reviews (GRI 204-1, 308-1, 414-1)**

Rakheja Enterprises LLP integrates sustainable procurement objectives into the performance appraisal process of buyers responsible for supplier selection and management. Buyer evaluations include qualitative assessment of supplier sustainability performance, compliance with environmental and social requirements, and adherence to responsible sourcing practices.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Suppliers Evaluated for ESG Performance (%)	100%	100%/100%	100%/100%

Buyers are expected to consider sustainability risks and improvement initiatives while engaging with suppliers, and their contribution to strengthening supplier sustainability performance is reviewed during periodic performance evaluations. This mechanism ensures accountability and aligns procurement decisions with the Company's sustainability and due diligence commitments.

**Supply Chain Sustainability Training and Capacity Building Program (GRI 308-1, 414-1)**

Rakheja Enterprises LLP implements an integrated program to strengthen sustainability performance across its supply chain through training and capacity building for both internal procurement teams and external suppliers.

KPI Metric	FY 2022-23	FY 2023-24	FY 2024-25
Sustainable Procurement Training (%)	100%	100%/100%	100%/100%

**Training of Procurement Professionals**

- Training on sustainable purchasing principles and responsible sourcing practices
- Awareness on social and environmental risks in the supply chain
- Guidance on integrating sustainability considerations into supplier selection, evaluation, and engagement
- Understanding of risk prevention and mitigation related to labour standards, health and safety, environmental management, and ethical conduct

**Supplier Capacity Building Initiatives**

- Supplier training programs to improve environmental and social performance
- Sharing of sustainability best practices and performance expectations
- Support in strengthening supplier management systems and compliance processes
- Capacity-building actions implemented proactively or following gaps identified through assessments or audits


This program supports effective due diligence, risk mitigation, and continuous improvement in supplier sustainability performance.

# ANNEXURE






## ESG PERFORMANCE & FUTURE ROADMAP


ENVIRONMENTAL						
ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Greenhouse Gas (GHG) (Carbon Footprint or intensity)	Scope 1 GHG Emission (tCO <sub>2</sub> eq) 55.24	Scope 1 GHG Emission (tCO <sub>2</sub> eq) 2% Reduction (Target / Actual) 54.14 / 27.73	Scope 1 GHG Emission (tCO <sub>2</sub> eq) 5% Reduction (Target / Actual) 52.48 / 102.26	Scope 1 GHG Emission (tCO <sub>2</sub> eq) 15% Reduction (Target / Actual) 46.95 / 20.49	Scope 1 GHG Emission (tCO <sub>2</sub> eq) 25% Reduction (Target / Actual) 41.43 /	
	Scope 2 GHG Emission (tCO <sub>2</sub> eq) 16.54	Scope 2 GHG Emission (tCO <sub>2</sub> eq) 2% Reduction (Target / Actual) 16.21 / 56.34	Scope 2 GHG Emission (tCO <sub>2</sub> eq) 2% Reduction (Target / Actual) 15.71 / 164.21	Scope 2 GHG Emission (tCO <sub>2</sub> eq) 15% Reduction (Target / Actual) 14.06 / 215.53	Scope 2 GHG Emission (tCO <sub>2</sub> eq) 25% Reduction (Target / Actual) 12.40 /	
	Scope 3 GHG Emission (tCO <sub>2</sub> eq) 1,547.28	Scope 3 GHG Emission (tCO <sub>2</sub> eq) 2% Reduction (Target / Actual) 1516.33/753.41	Scope 3 GHG Emission (tCO <sub>2</sub> eq) 5% Reduction (Target / Actual) 1469.92/224.64	Scope 3 GHG Emission (tCO <sub>2</sub> eq) 15% Reduction (Target / Actual) 1315.19/483.96	Scope 3 GHG Emission (tCO <sub>2</sub> eq) 25% Reduction (Target / Actual) 1,160.46 /	
Scope 3 Downstream GHG Emission (tCO <sub>2</sub> eq) Not Applicable (As no operations during the pre-operational phase)	Scope 3 Downstream GHG Emission (tCO <sub>2</sub> eq) (Operational phase had started but operations were not fully operational) 2.58	Scope 3 Downstream GHG Emission (tCO <sub>2</sub> eq) (Baseline Year) 139.37	Scope 3 Downstream GHG Emission (tCO <sub>2</sub> eq) 15 % Reduction (Target / Actual) 118.46 / 306.35	Scope 3 Downstream GHG Emission (tCO <sub>2</sub> eq) 25 % Reduction (Target / Actual) 104.53 /		
	Scope 3 Upstream GHG Emission (tCO <sub>2</sub> eq) 391.24	Scope 3 Upstream GHG Emission (tCO <sub>2</sub> eq) 2% Reduction (Target / Actual) 383.42/637.37	Scope 3 Upstream GHG Emission (tCO <sub>2</sub> eq) 5% Reduction (Target / Actual) 371.68/11.75	Scope 3 Upstream GHG Emission (tCO <sub>2</sub> eq) 15% Reduction (Target / Actual) 332.55 / 28.82	Scope 3 Upstream GHG Emission (tCO <sub>2</sub> eq) 25% Reduction (Target / Actual) 293.43 /	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.)) 0.20	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.)) (Target / Actual) 0.196 / 0.234	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.)) (Target / Actual) 0.190 / 0.112	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.)) (Target / Actual) 0.170 / 0.112	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.)) (Target / Actual) 0.150 /	
	% of People Trained on GHG (Manhours) 100 %	% of People Trained on GHG (Manhours) (Target / Actual) 100 % / 100 %	% of People Trained on GHG (Manhours) (Target / Actual) 100% / 100%	% of People Trained on GHG (Manhours) (Target / Actual) 100% / 100%	% of People Trained on GHG (Manhours) (Target / Actual) 100% /	
Environmental Risk Assessment	% of operational sites assessed on specific environmental risks 100%	% of operational sites assessed on specific environmental risks 100% / 100%	% of operational sites assessed on specific environmental risks 100% / 100%	% of operational sites assessed on specific environmental risks 100% / 100%	% of operational sites assessed on specific environmental risks 100%	
Environmental Complaints	# of Complaints NIL	# of Complaints NIL/NIL	# of Complaints NIL/NIL	# of Complaints NIL/NIL	# of Complaints NIL	
Energy	Total Energy consumed from electricity (in KWH) 19,698	Total Energy consumed from electricity (in KWH) (Target / Actual) 19304.04/ 76,022	Total Energy consumed from electricity (in KWH) (Target / Actual) 18713.10/ 227423	Total Energy consumed from electricity (in KWH) (Target / Actual) 16743.30/ 226439	Total Energy consumed from electricity (in KWH) (Target / Actual) 14773.50	
	Total renewable energy consumption (in KWH) 0	Total renewable energy consumption (in KWH) (Target / Actual) 100 / 0	Total renewable energy consumption (in KWH) (Target / Actual) 200 / 0	Total renewable energy consumption (in KWH) (Target / Actual) 200 / 0	Total renewable energy consumption (in KWH) (Target / Actual) 400	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Renewable Energy against Total Energy (%) 0 %	Renewable Energy against Total Energy (%) 10%/0%	Renewable Energy against Total Energy (%) 20%/0%	Renewable Energy against Total Energy (%) 20%/0%	Renewable Energy against Total Energy (%) 40%/	
	% of People Trained on Energy Efficiency (Manhours) 100 %	% of People Trained on Energy Efficiency (Manhours) (Target/ Actual) 100%/100%	% of People Trained on Energy Efficiency (Manhours) (Target/ Actual) 100%/100%	% of People Trained on Energy Efficiency (Manhours) (Target/ Actual) 100%/100%	% of People Trained on Energy Efficiency (Manhours) (Target/ Actual) 100%/	
Water	Total Water consumption (in Kilo Litres / Year) 1,751	Total Water consumption (in Kilo Litres / Year) (Target / Actual) 1,620 / 11,916	Total Water consumption (in Kilo Litres / Year) (Target / Actual) 1,490 / 75,540	Total Water consumption (in Kilo Litres / Year) (Target / Actual) 1,360 / 91,755	Total Water consumption (in Kilo Litres / Year) (Target / Actual) 1,225.7 /	
	Total Water recycled and reused (in Kilo Litres / Year) 0	Total Water recycled and reused (in Kilo Litres / Year) (Target / Actual) 100/ 0	Total Water recycled and reused (in Kilo Litres / Year) (Target / Actual) 180/160	Total Water recycled and reused (in Kilo Litres / Year) (Target / Actual) 200/180	Total Water recycled and reused (in Kilo Litres / Year) (Target / Actual) 250	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Total Rain Water Harvested (in Kilo Litres / Year) 1,664	Total Rain Water Harvested (in Kilo Litres / Year) 1,789/1,664	Total Rain Water Harvested (in Kilo Litres / Year) 1,897/2,500	Total Rain Water Harvested (in Kilo Litres / Year) 2,597 / 3,500	Total Rain Water Harvested (in Kilo Litres / Year) 4000	
	Total water consumption per employee (in Litres / Employee / Day) 104	Total water consumption per employee (in Litres / Employee) (Target / Actual) 101/104	Total water consumption per employee (in Litres / Employee) (Target / Actual) 99/80	Total water consumption per employee (in Litres / Employee) (Target / Actual) 88/80	Total water consumption per employee (in Litres / Employee) (Target / Actual) 75	
	Total Water Treated (In % of Total Water consumption) 80.32 %	Total Water Treated (In % of Total Water consumption) (Target / Actual) 70%/73%	Total Water Treated (In % of Total Water consumption) (Target / Actual) 80%/83%	Total Water Treated (In % of Total Water consumption) (Target / Actual) 96%/99%	Total Water Treated (In % of Total Water consumption) (Target / Actual) 100 % /	
	Pollutants present in waste water Total Suspended Solids (milligram / Litre) (Limit / Result) 50 / 14	Pollutants present in waste water Total Suspended Solids (milligram / Litre) (Limit / Result) 50 / 14	Pollutants present in waste water Total Suspended Solids (milligram / Litre) (Limit / Result) 50 / 15	Pollutants present in waste water Total Suspended Solids (milligram / Litre) (Limit / Result) 50 / 15	Pollutants present in waste water Total Suspended Solids (milligram / Litre) (Limit / Result) 50	
	Pollutants present in waste water Ammoniacal Nitrogen (milligram / Litre) (Limit / Result) NA/ <1	Pollutants present in waste water Ammoniacal Nitrogen (milligram / Litre) (Limit / Result) NA/ <1	Pollutants present in waste water Ammoniacal Nitrogen (milligram / Litre) (Limit / Result) NA/ <1	Pollutants present in waste water Ammoniacal Nitrogen (milligram / Litre) (Limit / Result) NA/ <1	Pollutants present in waste water Ammoniacal Nitrogen (milligram / Litre) (Limit / Result) NA/	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre) (Limit / Result)	
	150 / 51	150 / 49	150 / 43	150 / 43	150 /	
	Pollutants present in waste water Biological Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Biological Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Biological Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Biological Oxygen Demand (milligram / Litre) (Limit / Result)	Pollutants present in waste water Biological Oxygen Demand (milligram / Litre) (Limit / Result)	
	30 / 17	30 / 18	30 / 17	30 / 17	30 /	
	% of People Trained on Water Efficiency (Manhours)	% of People Trained on Water Efficiency (Manhours)	% of People Trained on Water Efficiency (Manhours)	% of People Trained on Water Efficiency (Manhours)	% of People Trained on Water Efficiency (Manhours)	
	100 %	100%/100%	100%/100%	100%/100%	100%	
Air Pollution	SOx (Micro /m3) (Limit /Result)	SOx (Micro /m3) (Limit /Result)	SOx (Micro /m3) (Limit /Result)	SOx (Micro /m3) (Limit /Result)	SOx (Micro /m3) (Limit /Result)	
	80 / 16	80 / 19	80 / 15	80 / 15	80	
	NOx (Micro /m3) (Limit /Result)	NOx (Micro /m3) (Limit /Result)	NOx (Micro /m3) (Limit /Result)	NOx (Micro /m3) (Limit /Result)	NOx (Micro /m3) (Limit /Result)	
	80 / 22	80 / 24	80 / 19	80 / 19	80	
	PM10 (mg/M3) (Limit /Result)	PM10 (mg/M3) (Limit /Result)	PM10 (mg/M3) (Limit /Result)	PM10 (mg/M3) (Limit /Result)	PM10 (mg/M3) (Limit /Result)	
	100 / 33.68	100 / 36.74	100 / 32.16	100 / 32.16	100	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	PM2.5 (mg/M3) (Limit /Result)  60 / 35	PM2.5 (mg/M3) (Limit /Result)  60 / 38	PM2.5 (mg/M3) (Limit /Result)  60 / 31	PM2.5 (mg/M3) (Limit /Result)  60 / 31	PM2.5 (mg/M3) (Limit /Result)  60	
	Ammonia (mg/M3) (Limit /Result)  400 / 52	Ammonia (mg/M3) (Limit /Result)  400 / 56	Ammonia (mg/M3) (Limit /Result)  400 / 51	Ammonia (mg/M3) (Limit /Result)  400 / 51	Ammonia (mg/M3) (Limit /Result)  400	
	Lead (mg/M3) (Actual /Limit)  BDL / 1.0	Lead (mg/M3) (Actual /Limit)  BDL / 1.0	Lead (mg/M3) (Actual /Limit)  BDL / 1.0	Lead (mg/M3) (Actual /Limit)  BDL / 1.0	Lead (mg/M3) (Actual /Limit)  1.0	
	Ozone (mg/M3) (Actual /Limit)  9.5 / 100	Ozone (mg/M3) (Actual /Limit)  12 / 100	Ozone (mg/M3) (Actual /Limit)  10.5 / 100	Ozone (mg/M3) (Actual /Limit)  10.5 / 100	Ozone (mg/M3) (Actual /Limit)  100	
Light	Cases of Non-Compliance of IS – 3646 Standard Part – III  NIL	Cases of Non-Compliance of IS – 3646 Standard Part – III  NIL / NIL	Cases of Non-Compliance of IS – 3646 Standard Part – III  NIL / NIL	Cases of Non-Compliance of IS – 3646 Standard Part – III  NIL / NIL	Cases of Non-Compliance of IS – 3646 Standard Part – III  NIL /	
Noise	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  60 /65	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  62 /65	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  60 /65	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  60 /65	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  /65	
	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  61 / 65	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  64 / 65	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  62 / 65	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  62 / 65	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit)  / 65	

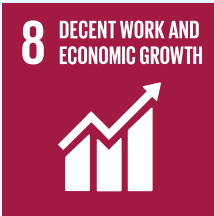
ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Biodiversity Conservation	Number of native species supported (Target / Actual) 05	Number of native species supported (Target / Actual) 05/00	Number of native species supported (Target / Actual) 10/00	Number of native species supported (Target / Actual) 10/00	Number of native species supported (Target / Actual) 10/	
	% of total workforce received training on Biodiversity conservation 100%	% of total workforce received training on Biodiversity conservation 100% / 100%	% of total workforce received training on Biodiversity conservation 100% / 100%	% of total workforce received training on Biodiversity conservation 100% / 100%	% of total workforce received training on Biodiversity conservation 100% /	
	% of total department covered in Internal risk assessment Biodiversity 0%	% of total department covered in Internal risk assessment Biodiversity 100% / 100%	% of total department covered in Internal risk assessment Biodiversity 100% / 100%	% of total department covered in Internal risk assessment Biodiversity 100% / 100%	% of total department covered in Internal risk assessment Biodiversity 100% /	
	Number of Awareness session conducted on Biodiversity conservation 0	Number of Awareness session conducted on Biodiversity conservation 1 / 1	Number of Awareness session conducted on Biodiversity conservation 2 / 2	Number of Awareness session conducted on Biodiversity conservation 4 / 2	Number of Awareness session conducted on Biodiversity conservation 5 /	
	Complaints received on Biodiversity 0	Complaints received on Biodiversity 0 / 0	Complaints received on Biodiversity 0 / 0	Complaints received on Biodiversity 0 / 0	Complaints received on Biodiversity 0 /	
	Total Waste Generated (in Metric Tonnes) (Target / Actual) 1.20	Total Waste Generated (in Metric Tonnes) (Target / Actual) 1.14 / 3.40	Total Waste Generated (in Metric Tonnes) (Target / Actual) 1.08 / 0.26	Total Waste Generated (in Metric Tonnes) (Target / Actual) 1.02 / 0.25	Total Waste Generated (in Metric Tonnes) (Target / Actual) 0.90	
Waste Generation						

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Total Hazardous Waste Generation (in Metric Tonnes) 0.45	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.43 / 1.28	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.40 / 0.09	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.38 / 0.09	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.37 /	
	Total non-Hazardous Waste Generation (in Metric Tonnes) 0.75	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.71 / 2.13	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.66 / 0.16	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.64 / 0.15	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual) 0.56 /	
	% of total waste from company operations diverted from landfills 100%	% of total waste from company operations diverted from landfills (Target / Actual) 100%/100%	% of total waste from company operations diverted from landfills (Target / Actual) 100%/100%	% of total waste from company operations diverted from landfills (Target / Actual) 100%/100%	% of total waste from company operations diverted from landfills (Target / Actual) 100%/	
	Total Waste recycled in a year (in Metric Tonnes) 0	Total Waste recycled in a year (in Metric Tonnes) 0.103 / 0	Total Waste recycled in a year (in Metric Tonnes) 0.206 / 0	Total Waste recycled in a year (in Metric Tonnes) 0.309 / 0	Total Waste recycled in a year (in Metric Tonnes) 0 /	
Product Use	% of products are returned due to quality issues or defects? 0	% of products are returned due to quality issues or defects? (Target / Actual) 0/0	% of products are returned due to quality issues or defects? (Target / Actual) 0/0	% of products are returned due to quality issues or defects? (Target / Actual) 0/0	% of products are returned due to quality issues or defects? (Target / Actual) 0/	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	% of products that pass rigorous quality control inspections before being shipped to customers? 100%	% of products that pass rigorous quality control inspections before being shipped to customers? (Target / Actual) 100% / 100%	% of products that pass rigorous quality control inspections before being shipped to customers? (Target / Actual) 100% / 100%	% of products that pass rigorous quality control inspections before being shipped to customers? (Target / Actual) 100% / 100%	% of products that pass rigorous quality control inspections before being shipped to customers? (Target / Actual) 100% /	
Product End of Life	Reporting on Product End of Life Treatment (Target / Actual) 0	Reporting on Product End of Life Treatment (Target / Actual) 1 / 0	Reporting on Product End of Life Treatment (Target / Actual) 5 / 4	Reporting on Product End of Life Treatment (Target / Actual) 6 / 4	Reporting on Product End of Life Treatment (Target / Actual) 8 /	
Sustainable Consumption	Percentage of recycled input material out of total materials consumed 0%	Percentage of recycled input material out of total materials consumed 4% / 7%	Percentage of recycled input material out of total materials consumed 10% / 9%	Percentage of recycled input material out of total materials consumed 10% / 9%	Percentage of recycled input material out of total materials consumed 25% /	
	Number of awareness session with customer on disposal of product after use 1	Number of awareness session with customer on disposal of product after use 3 / 2	Number of awareness session with customer on disposal of product after use 5 / 2	Number of awareness session with customer on disposal of product after use 5 / 2	Number of awareness session with customer on disposal of product after use 10 /	
	% of customers covered in awareness session on disposal of product after use 30 %	% of customers covered in awareness session on disposal of product after use 100%/100%	% of customers covered in awareness session on disposal of product after use 100%/100%	% of customers covered in awareness session on disposal of product after use 100%/100%	% of customers covered in awareness session on disposal of product after use 100%/	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	% of company's customer base has actively engaged in sustainable consumption practices 1%	% of company's customer base has actively engaged in sustainable consumption practices 5% / 4%	% of company's customer base has actively engaged in sustainable consumption practices 10% / 7%	% of company's customer base has actively engaged in sustainable consumption practices 10% / 7%	% of company's customer base has actively engaged in sustainable consumption practices 15% /	
Sustainable Sourcing	% of Employees Trained Sustainable Sourcing of Raw material 15%	% of Employees Trained Sustainable Sourcing of Raw material (Target / Actual) 35% / 30%	% of Employees Trained Sustainable Sourcing of Raw material (Target / Actual) 45% / 45%	% of Employees Trained Sustainable Sourcing of Raw material (Target / Actual) 45% / 45%	% of Employees Trained Sustainable Sourcing of Raw material (Target / Actual) 50%	
	% of Sustainable Sourcing of Raw material 5%	% of Sustainable Sourcing of Raw material 10% / 12%	% of Sustainable Sourcing of Raw material (Target / Actual) 15% / 15%	% of Sustainable Sourcing of Raw material (Target / Actual) 20% / 15%	% of Sustainable Sourcing of Raw material (Target / Actual) 30% /	
Environmental Certificate	Percentage of operational sites with an environmental certification, such as ISO 14001 100%	Percentage of operational sites with an environmental certification, such as ISO 14001 (Target / Actual) 100% / 0%	Percentage of operational sites with an environmental certification, such as ISO 14001 (Target / Actual) 100% / 0%	Percentage of operational sites with an environmental certification, such as ISO 14001 (Target / Actual) 100% / 0%	Percentage of operational sites with an environmental certification, such as ISO 14001 (Target / Actual) 100% /	
	Percentage of operational sites with an environmental certification, such as ISO 50001 100%	Percentage of operational sites with an environmental certification, such as ISO 50001 (Target / Actual) 100% / 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 (Target / Actual) 100% / 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 (Target / Actual) 100% / 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 (Target / Actual) 100% /	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Environmental service and advocacy	Number of environmental service and advocacy events organized 1	Number of environmental service and advocacy events organized 3 / 2	Number of environmental service and advocacy events organized 5 / 2	Number of environmental service and advocacy events organized 8 / 2	Number of environmental service and advocacy events organized 10 /	
	Percentage of Customers Participating in environmental service and advocacy related Training Programs 65%	Percentage of Customers Participating in environmental service and advocacy related Training Programs (Target / Actual) 100% / 70%	Percentage of Customers Participating in environmental service and advocacy related Training Programs (Target / Actual) 100% / 75%	Percentage of Customers Participating in environmental service and advocacy related Training Programs (Target / Actual) 100% / 78%	Percentage of Customers Participating in environmental service and advocacy related Training Programs (Target / Actual) 100%	
Training	% of buyers across all locations who have received training on sustainable procurement 100%	% of buyers across all locations who have received training on sustainable procurement (Target / Actual) 100% / 100%	% of buyers across all locations who have received training on sustainable procurement (Target / Actual) 100% / 100%	% of buyers across all locations who have received training on sustainable procurement (Target / Actual) 100% / 100%	% of buyers across all locations who have received training on sustainable procurement (Target / Actual) 100% /	
	% of total workforce received training on environmental issues 100%	% of total workforce received training on environmental issues (Target / Actual) 100%/100%	% of total workforce received training on environmental issues (Target / Actual) 100%/100%	% of total workforce received training on environmental issues (Target / Actual) 100%/100%	% of total workforce received training on environmental issues (Target / Actual) 100%/	

Social						
ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Employment	Child Labour (%) (Target / Actual) 0	Child Labour (%) (Target / Actual) 0 / 0	Child Labour (%) (Target / Actual) 0 / 0	Child Labour (%) (Target / Actual) 0 / 0	Child Labour (%) (Target / Actual) 0 /	
	Force Labour (%) (Target / Actual) 0	Force Labour (%) (Target / Actual) 0 / 0	Force Labour (%) (Target / Actual) 0 / 0	Force Labour (%) (Target / Actual) 0 / 0	Force Labour (%) (Target / Actual) 0 /	
	Human Trafficking (%) (Target / Actual) 0	Human Trafficking (%) (Target / Actual) 0 / 0	Human Trafficking (%) (Target / Actual) 0 / 0	Human Trafficking (%) (Target / Actual) 0 / 0	Human Trafficking (%) (Target / Actual) 0 /	
	Attrition Ratio (%) (Target / Actual) 26.54%	Attrition Ratio (%) (Target / Actual) 12%/27.08%	Attrition Ratio (%) (Target / Actual) 10%/12.26%	Attrition Ratio (%) (Target / Actual) 5%/ 10.26%	Attrition Ratio (%) (Target / Actual) 3% /	
	Total Training Hours of employes (Target / Actual) 2146200	Total Training Hours of employes (Target / Actual) 2199855/1845440	Total Training Hours of employes (Target / Actual) 2253510/1687760	Total Training Hours of employes (Target / Actual) 2296434/1687760	Total Training Hours of employes (Target / Actual) 2468130/	
	Total Training Hours per employee (Target / Actual) 2940	Total Training Hours per employee (Target / Actual) 3015/2528	Total Training Hours per employee (Target / Actual) 3087/2312	Total Training Hours per employee (Target / Actual) 3145/2102	Total Training Hours per employee (Target / Actual) 3381/	
	Average Salary above Minimum Wages (Rs.) 64683	Average Salary above Minimum Wages (Rs.) 66300/58936	Average Salary above Minimum Wages (Rs.) 67917/76251	Average Salary above Minimum Wages (Rs.) 69210/	Average Salary above Minimum Wages (Rs.) 74385/	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Pay ratio between the highest-paid person and the median employee (%) 3.82	Pay ratio between the highest-paid person and the median employee (%) (Target / Actual) 4:1/ 1:6.2	Pay ratio between the highest-paid person and the median employee (%) (Target / Actual) 4:1/ 1:6	Pay ratio between the highest-paid person and the median employee (%) (Target / Actual) 3:1 /1:6	Pay ratio between the highest-paid person and the median employee (%) (Target / Actual) 2:1 /	
	Employees Above Living wage rules 100 %	Employees Above Living wage rules 100 % / 100 %	Employees Above Living wage rules 100 % / 100 %	Employees Above Living wage rules 100 % /	Employees Above Living wage rules 100 % /	
	Subcontractor's Workers Covered under Minimum Wage / Living wage rules 100%	Subcontractor's Workers Covered under Minimum Wage / Living wage rules 100% / 100%	Subcontractor's Workers Covered under Minimum Wage / Living wage rules 100% / 100%	Subcontractor's Workers Covered under Minimum Wage / Living wage rules 100% / 100%	Subcontractor's Workers Covered under Minimum Wage / Living wage rules 100%	
	Hiring of Local People (%) 95%	Hiring of Local People (%) 95% / 95%	Hiring of Local People (%) 95% / 95%	Hiring of Local People (%) 100% / 100%	Hiring of Local People (%) 100% /	
	Hiring of People with Disability (%) 0%	Hiring of People with Disability (%) 0.5%/0%	Hiring of People with Disability (%) 0.5%/0%	Hiring of People with Disability (%) 0. % /0%	Hiring of People with Disability (%) 0.5% /	
	Hiring of Vulnerable / Marginalized People at Top Management level (%) 0	Hiring of Vulnerable / Marginalized People at Top Management level (%) 0.5%/0	Hiring of Vulnerable / Marginalized People at Top Management level (%) 0.5%/0	Hiring of Vulnerable / Marginalized People at Top Management level (%) 0.5%/0	Hiring of Vulnerable / Marginalized People at Top Management level (%) 0.5%/	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Hiring of Vulnerable / Marginalized People in company (%) 0%	Hiring of Vulnerable / Marginalized People in company (%) 2.0%/0%	Hiring of Vulnerable / Marginalized People in company (%) 2.0%/0%	Hiring of Vulnerable / Marginalized People in company (%) 2.0%/0%	Hiring of Vulnerable / Marginalized People in company (%) 2.0%/	
	% of your employees with disabilities feel included and supported in the workplace? 0%	% of your employees with disabilities feel included and supported in the workplace? 0.5%/0%	% of your employees with disabilities feel included and supported in the workplace? 0.5%/0%	% of your employees with disabilities feel included and supported in the workplace? 0.5%/0%	% of your employees with disabilities feel included and supported in the workplace? 0.5%/	
Health & Safety Incidents / Accidents	Lost time injury (LTI) frequency rate for Employees 0.00	Lost time injury (LTI) frequency rate for Employees 0.00 / 0.00	Lost time injury (LTI) frequency rate for Employees 0.00 / 0.00	Lost time injury (LTI) frequency rate for Employees 0.00 / 0.00	Lost time injury (LTI) frequency rate for Employees 0.00 /	
	Lost time injury (LTI) frequency rate for Subcontractor's Workers 0.00	Lost time injury (LTI) frequency rate for Subcontractor's Workers 0.00 / 0.00	Lost time injury (LTI) frequency rate for Subcontractor's Workers 0.00 / 0.00	Lost time injury (LTI) frequency rate for Subcontractor's Workers 0.00 / 0.00	Lost time injury (LTI) frequency rate for Subcontractor's Workers 0.00 /	
	Lost time Severity (LTI) frequency rate for Employees 0.00	Lost time Severity (LTI) frequency rate for Employees 0.00 / 0.00	Lost time Severity (LTI) frequency rate for Employees 0.00 / 0.00	Lost time Severity (LTI) frequency rate for Employees 0.00 / 0.00	Lost time Severity (LTI) frequency rate for Employees 0.00 /	
	Lost time Severity (LTI) frequency rate for Subcontractor's Workers 0.00	Lost time Severity (LTI) frequency rate for Subcontractor's Workers 0.00 / 0.00	Lost time Severity (LTI) frequency rate for Subcontractor's Workers 0.00 / 0.00	Lost time Severity (LTI) frequency rate for Subcontractor's Workers 0.00 / 0.00	Lost time Severity (LTI) frequency rate for Subcontractor's Workers 0.00 /	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
# of Work-related Incidents	0	0 / 0	0 / 0	0 / 0	0 /	
# of Fatal Incidents	0	0 / 0	0 / 0	0 / 0	0 /	
Number of days lost to work-related injuries, fatalities and ill health	0	0 / 0	0 / 0	0 / 0	0 /	
% of operational sites an employee health & safety risk assessment has been conducted	100%	100% / 100%	100% / 100%	100% / 100%	100% /	
% of the total workforce across all locations represented in formal joint management-worker health & safety committees	100%	100% / 100%	100% / 100%	100% / 100%	100% /	
People Trained on Health & Safety (in Manhours)	735	754/632 (Target / Actual)	771/578 (Target / Actual)	790/678 (Target / Actual)	845/ (Target / Actual)	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Human Rights	% of direct employees covered by a living wage benchmarking analysis 100%	% of direct employees covered by a living wage benchmarking analysis (Target / Actual) 100% / 100%	% of direct employees covered by a living wage benchmarking analysis (Target / Actual) 100% / 100%	% of direct employees covered by a living wage benchmarking analysis (Target / Actual) 100% / 100%	% of direct employees covered by a living wage benchmarking analysis (Target / Actual) 100% /	
	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers 0%	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual) 0% / 0%	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual) 0% / 0%	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual) 0% / 0%	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual) 0% /	
	% of average wage gap for direct employees paid below living wage against a living wage benchmark 0%	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual) 0% / 0%	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual) 0% / 0%	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual) 0% / 0%	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual) 0% /	
	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%) 100%	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%) 100% / 100%	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%) 100% / 100%	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%) 100% / 100%	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%) 100% /	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	% of the total workforce covered by formally-elected employee representatives 100%	% of the total workforce covered by formally-elected employee representatives (target / Actual) 100% / 100%	% of the total workforce covered by formally-elected employee representatives (target / Actual) 100% / 100%	% of the total workforce covered by formally-elected employee representatives (target / Actual) 100% / 100%	% of the total workforce covered by formally-elected employee representatives (target / Actual) 100% /	
	% of the total workforce across all locations who received regular performance and career development reviews 100%	% of the total workforce across all locations who received regular performance and career development reviews (Target / Actual) 100% / 100%	% of the total workforce across all locations who received regular performance and career development reviews (Target / Actual) 100% / 100%	% of the total workforce across all locations who received regular performance and career development reviews (Target / Actual) 100% / 100%	% of the total workforce across all locations who received regular performance and career development reviews (Target / Actual) 100% /	
	# of Complaints reported on Child Labour / Human Trafficking 0	# of Complaints reported on Child Labour / Human Trafficking (Target / Actual) 0 / 0	# of Complaints reported on Child Labour / Human Trafficking (Target / Actual) 0 / 0	# of Complaints reported on Child Labour / Human Trafficking (Target / Actual) 0 / 0	# of Complaints reported on Child Labour / Human Trafficking (Target / Actual) 0 / 0	
	# of Complaints reported on Data Privacy / Security (Internal) 0	# of Complaints reported on Data Privacy / Security (Internal) 0 / 0	# of Complaints reported on Data Privacy / Security (Internal) 0 / 0	# of Complaints reported on Data Privacy / Security (Internal) 0 / 0	# of Complaints reported on Data Privacy / Security (Internal) 0 /	
	# of Complaints reported on Data Privacy / Security by Suppliers 0	# of Complaints reported on Data Privacy / Security by Suppliers 0 / 0	# of Complaints reported on Data Privacy / Security by Suppliers 0 / 0	# of Complaints reported on Data Privacy / Security by Suppliers 0 / 0	# of Complaints reported on Data Privacy / Security by Suppliers 0 /	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	# of Complaints reported on Data Privacy / Security by Customers 0	# of Complaints reported on Data Privacy / Security by Customers 0 / 0	# of Complaints reported on Data Privacy / Security by Customers 0 / 0	# of Complaints reported on Data Privacy / Security by Customers 0 / 0	# of Complaints reported on Data Privacy / Security by Customers 0 /	
	# of Complaints reported on Data Privacy / Security by Other Stakeholders 0	# of Complaints reported on Data Privacy / Security by Other Stakeholders 0 / 0	# of Complaints reported on Data Privacy / Security by Other Stakeholders 0 / 0	# of Complaints reported on Data Privacy / Security by Other Stakeholders 0 / 0	# of Complaints reported on Data Privacy / Security by Other Stakeholders 0 /	
	% of operational sites assessed for human rights risks 100 %	% of operational sites assessed for human rights risks 100 % / 100 %	% of operational sites assessed for human rights risks 100 % / 100 %	% of operational sites assessed for human rights risks 100 % / 100 %	% of operational sites assessed for human rights risks 100 % /	
	% of all operational sites that have been subject to human rights reviews or human rights impact assessments 100 % /	% of all operational sites that have been subject to human rights reviews or human rights impact assessments 100 % / 100 %	% of all operational sites that have been subject to human rights reviews or human rights impact assessments 100 % / 100 %	% of all operational sites that have been subject to human rights reviews or human rights impact assessments 100 % / 100 %	% of all operational sites that have been subject to human rights reviews or human rights impact assessments 100 % /	
	External Stakeholder Human Rights Impact Reporting Compliance Count (%) 100 %	External Stakeholder Human Rights Impact Reporting Compliance Count (%) (Target / Actual) 100 % / 100 %	External Stakeholder Human Rights Impact Reporting Compliance Count (%) (Target / Actual) 100 % / 100 %	External Stakeholder Human Rights Impact Reporting Compliance Count (%) (Target / Actual) 100 % / 100 %	External Stakeholder Human Rights Impact Reporting Compliance Count (%) (Target / Actual) 100 % /	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	% of people Trained on Human Rights 90 %	% of people Trained on Human Rights (Target / Actual) 100%/100%	% of people Trained on Human Rights (Target / Actual) 100%/100%	% of people Trained on Human Rights (Target / Actual) 100%/100%	% of people Trained on Human Rights (Target / Actual) 100%/	
Career Management & Training	% of the total workforce across all locations who received career- or skills-related training 100 %	% of the total workforce across all locations who received career- or skills-related training (Target / Actual) 100%/100%	% of the total workforce across all locations who received career- or skills-related training (Target / Actual) 100%/100%	% of the total workforce across all locations who received career- or skills-related training (Target / Actual) 100%/100%	% of the total workforce across all locations who received career- or skills-related training (Target / Actual) 100%	
	People Trained on overall Career Management and Skill Development\ (Manhours) 735	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual) 753/632	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual) 771/578	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual) 790 /678	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual) 84/	
	Awareness Session conducted on Career Management 06	Awareness Session conducted on Career Management (Target / Actual) 06/08	Awareness Session conducted on Career Management (Target / Actual) 05/10	Awareness Session conducted on Career Management (Target / Actual) 10 /10	Awareness Session conducted on Career Management (Target / Actual) 15 /	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Gender Equality	Gender balance at Worker level (Women to Men %) 0.1361	Gender balance at Worker level (Women to Men %) (Target / Actual) 1/0.4747	Gender balance at Worker level (Women to Men %) (Target / Actual) 1/0	Gender balance at Worker level (Women to Men %) (Target / Actual) 2/0	Gender balance at Worker level (Women to Men %) (Target / Actual) 5/	
	Gender balance at Executive level (Women to Men %) 1.49%	Gender balance at Executive level (Women to Men %) (Target / Actual) 10/1.58%	Gender balance at Executive level (Women to Men %) (Target / Actual) 10/7.28%	Gender balance at Executive level (Women to Men %) (Target / Actual) 12% /8.39%	Gender balance at Executive level (Women to Men %) (Target / Actual) 15% /	
	Gender balance at Top / Key Manager level (Women to Men %) 0.54%	Gender balance at Top / Key Manager level (Women to Men %) (Target / Actual) 1/0.47%	Gender balance at Top / Key Manager level (Women to Men %) (Target / Actual) 1/1.03%	Gender balance at Top / Key Manager level (Women to Men %) (Target / Actual) 2 /1.05%	Gender balance at Top / Key Manager level (Women to Men %) (Target / Actual) 5 /	
	Gender balance of Employees (Women to Men %) 2.18%	Gender balance of Employees (Women to Men %) (Target / Actual) 2/2%	Gender balance of Employees (Women to Men %) (Target / Actual) 2/3.1%	Gender balance of Employees (Women to Men %) (Target / Actual) 4% /4.1%	Gender balance of Employees (Women to Men %) (Target / Actual) 5%	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Gender balance within the organization's board (Women to Men) (%) 1.08%	Gender balance within the organization's board (Women to Men) (%) (Target / Actual) 2/1.02%	Gender balance within the organization's board (Women to Men) (%) (Target / Actual) 2/2.02%	Gender balance within the organization's board (Women to Men) (%) (Target / Actual) 3% /2.02%	Gender balance within the organization's board (Women to Men) (%) (Target / Actual) 5%/	
	Average unadjusted gender pay gap (Woman to man %) 0	Average unadjusted gender pay gap (Woman to man %) (Target / Actual) 0/0	Average unadjusted gender pay gap (Woman to man %) (Target / Actual) 0/0	Average unadjusted gender pay gap (Woman to man %) (Target / Actual) 0/0	Average unadjusted gender pay gap (Woman to man %) (Target / Actual) 0/	
	% of people Trained on Gender Equality 90%	% of people Trained on Gender Equality (Target / Actual) 100%/100%	% of people Trained on Gender Equality (Target / Actual) 100%/100%	% of people Trained on Gender Equality (Target / Actual) 100%/100%	% of people Trained on Gender Equality (Target / Actual) 100%/	
Working Conditions	# of Hours Worked (Manhours) 2146200	# of Hours Worked (Manhours) 1845440	# of Hours Worked (Manhours) 1687760	# of Hours Worked (Manhours) 2687760	# of Hours Worked (Manhours)	
	% of your plants and offices that were assessed 100%	% of your plants and offices that were assessed 100% / 100%	% of your plants and offices that were assessed 100% / 100%	% of your plants and offices that were assessed 100% / 100%	% of your plants and offices that were assessed 100% /	
	Incident of non-potable drinking water identification 0	Incident of non-potable drinking water identification 0 / 0	Incident of non-potable drinking water identification 0 / 0	Incident of non-potable drinking water identification 0 / 0	Incident of non-potable drinking water identification 0 /	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	% of the total workforce trained on Diversity, Equity & Inclusion 100%	% of the total workforce trained on Diversity, Equity & Inclusion (Target / Actual) 100% / 100%	% of the total workforce trained on Diversity, Equity & Inclusion (Target / Actual) 100% / 100%	% of the total workforce trained on Diversity, Equity & Inclusion (Target / Actual) 100% / 100%	% of the total workforce trained on Diversity, Equity & Inclusion (Target / Actual) 100% /	
	% employees covered in awareness program 100%	% employees covered in awareness program 100% / 100%	% employees covered in awareness program 100% / 100%	% employees covered in awareness program 100% / 100%	% employees covered in awareness program 100% /	
	Incident of non-compliance of working conditions principles 0	Incident of non-compliance of working conditions principles 0 / 0	Incident of non-compliance of working conditions principles 0 / 0	Incident of non-compliance of working conditions principles 0 / 0	Incident of non-compliance of working conditions principles 0 /	
Discrimination & Harassment	# of Complaints reported on Sexual Harassment 0	# of Complaints reported on Sexual Harassment 0 / 0	# of Complaints reported on Sexual Harassment (Target / Actual) 0 / 0	# of Complaints reported on Sexual Harassment (Target / Actual) 0 / 0	# of Complaints reported on Sexual Harassment (Target / Actual) 0 /	
	# of Complaints reported on Discrimination (Internal) 0	# of Complaints reported on Discrimination (Internal) (Target / Actual) 0 / 0	# of Complaints reported on Discrimination (Internal) (Target / Actual) 0 / 0	# of Complaints reported on Discrimination (Internal) (Target / Actual) 0 / 0	# of Complaints reported on Discrimination (Internal) (Target / Actual) 0 /	
	# of Complaints reported on Discrimination by Suppliers 0	# of Complaints reported on Discrimination by Suppliers (Target/Actual) 0/0	# of Complaints reported on Discrimination by Suppliers (Target/Actual) 0/0	# of Complaints reported on Discrimination by Suppliers (Target/Actual) 0/0	# of Complaints reported on Discrimination by Suppliers (Target/Actual) 0/0	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	# of Complaints reported on Discrimination by Customers 0	# of Complaints reported on Discrimination by Customers (Target / Actual) 0 / 0	# of Complaints reported on Discrimination by Customers (Target / Actual) 0 / 0	# of Complaints reported on Discrimination by Customers (Target / Actual) 0 / 0	# of Complaints reported on Discrimination by Customers (Target / Actual) 0 /	
	# of Complaints reported on Discrimination by Other Stakeholders 0	# of Complaints reported on Discrimination by Other Stakeholders (Target / Actual) 0/0	# of Complaints reported on Discrimination by Other Stakeholders (Target / Actual) 0/0	# of Complaints reported on Discrimination by Other Stakeholders (Target / Actual) 0/0	# of Complaints reported on Discrimination by Other Stakeholders (Target / Actual) 0/	
	% of the total workforce trained on discrimination and harassment 100%	% of the total workforce trained on discrimination and harassment (Target / Actual) 100%/100%	% of the total workforce trained on discrimination and harassment (Target / Actual) 100%/100%	% of the total workforce trained on discrimination and harassment (Target / Actual) 100%/100%	% of the total workforce trained on discrimination and harassment (Target / Actual) 100% /	
Certification	Percentage of operational facilities that are certified ISO 45001 (%) 100%	Percentage of operational facilities that are certified ISO 45001(target/Actual) (%) 100%/0%	Percentage of operational facilities that are certified ISO 45001(target/Actual) (%) 100%/0%	Percentage of operational facilities that are certified ISO 45001(target/Actual) (%) 100%/0%	Percentage of operational facilities that are certified ISO 45001(target/Actual) (%) 100%/	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Percentage of operational facilities that are certified SA8000 (%) 100%	Percentage of operational facilities that are certified SA8000 (target / Actual) (%) 100% / 100%	Percentage of operational facilities that are certified SA8000 (target / Actual) (%) 100% / 100%	Percentage of operational facilities that are certified SA8000 (target / Actual) (%) 100% / 100%	Percentage of operational facilities that are certified SA8000 (target / Actual) (%) 100% /	
	SMETA Certification 0%	SMETA Certification 100%/0%	SMETA Certification 100%/0%	SMETA Certification 100%/0%	SMETA Certification 100%/0%	
Corporate Social Responsibility	Amount Spent on CSR (Lakhs) 158	Amount Spent on CSR (Lakhs) 162/275	Amount Spent on CSR (Lakhs) 165/247	Amount Spent on CSR (Lakhs) 169/257	Amount Spent on CSR (Lakhs) 181/	
	# of social initiatives at National and Local level 5	# of social initiatives at National and Local level 6/5	# of social initiatives at National and Local level 7/5	# of social initiatives at National and Local level 8/5	# of social initiatives at National and Local level 8 /	


GOVERNANCE						
ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Anti-Corruption & Bribery	# of Complaints reported on Corruption & Bribery NIL	# of Complaints reported on Corruption & Bribery NIL/ NIL	# of Complaints reported on Corruption & Bribery NIL/ NIL	# of Complaints reported on Corruption & Bribery NIL/ NIL	# of Complaints reported on Corruption & Bribery NIL/	
	Percentage of Trading Partners Covered by Due Diligence on Corruption (%) 100%	Percentage of Trading Partners Covered by Due Diligence on Corruption (%) 100% / 100%	Percentage of Trading Partners Covered by Due Diligence on Corruption (%) 100% / 100%	Percentage of Trading Partners Covered by Due Diligence on Corruption (%) 100% / 100%	Percentage of Trading Partners Covered by Due Diligence on Corruption (%) 100% /	
	People Trained on Anti-Corruption & Bribery (in Manhours) 500	People Trained on Anti-Corruption & Bribery (in Manhours) 600/654	People Trained on Anti-Corruption & Bribery (in Manhours) 800/ 587	People Trained on Anti-Corruption & Bribery (in Manhours) 800/587	People Trained on Anti-Corruption & Bribery (in Manhours) 1,000	
	Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%) 0%	Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%) (Target/Actual) 100%/ 0%	Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%) (Target/Actual) 100%/ 0%	Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%) (Target/Actual) 100%/ 0%	Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%) (Target/Actual) 100%/	


ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Information Management	Percentage of operational sites certified with anti-information security management system (ISO 27001) (%)	Percentage of operational sites certified with anti-information security management system (ISO 27001) (%) (Target /Actual)	Percentage of operational sites certified with anti-information security management system (ISO 27001) (%) (Target /Actual)	Percentage of operational sites certified with anti-information security management system (ISO 27001) (%) (Target /Actual)	Percentage of operational sites certified with anti-information security management system (ISO 27001) (%) (Target /Actual)	
	100%	100%/0%	100%/0%	100%/0%	100%/	
	Data Breach Incidents:	Data Breach Incidents:	Data Breach Incidents:	Data Breach Incidents:	Data Breach Incidents:	
	NIL	NIL / NIL	NIL / NIL	NIL / NIL	NIL /	
	Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	
	100%	100%/100%	100%/100%	100%/100%	100%/	
Data Retention Compliance:	Data Retention Compliance:	Data Retention Compliance:	Data Retention Compliance:	Data Retention Compliance:		
100%	100%/ 100%	100%/ 100%	100%/ 100%	100%/		
User Complaints:	User Complaints:	User Complaints:	User Complaints:	User Complaints:	User Complaints:	
NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL/	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Value Chain	Suppliers evaluated for ESG Performance (in%) NIL	Suppliers evaluated for ESG Performance (in%) 100%/100%	Suppliers evaluated for ESG Performance (in%) 100%/100%	Suppliers evaluated for ESG Performance (in%) 100%/100%	Suppliers evaluated for ESG Performance (in%) 100%/	
	Suppliers evaluated for ESG Reporting (Onsite) (in%) NIL	Suppliers evaluated for ESG Reporting (Onsite) (in%) 100%/100%	Suppliers evaluated for ESG Reporting (Onsite) (in%) 100%/100%	Suppliers evaluated for ESG Reporting (Onsite) (in%) 100%/100%	Suppliers evaluated for ESG Reporting (Onsite) (in%) 100%/	
	Suppliers evaluated for ESG Assessment (in %) NIL	Suppliers evaluated for ESG Assessment (in %) 100%/100%	Suppliers evaluated for ESG Assessment (in %) 100%/100%	Suppliers evaluated for ESG Assessment (in %) 100%/100%	Suppliers evaluated for ESG Assessment (in %) 100%/	
	Average Number of Non-Conformities Found per supplier 0	Average Number of Non-Conformities Found per supplier 0/0	Average Number of Non-Conformities Found per supplier 0/0	Average Number of Non-Conformities Found per supplier 0/0	Average Number of Non-Conformities Found per supplier 0	
	Average Number of Corrective Actions taken / Supplier 0	Average Number of Corrective Actions taken / Supplier 0/0	Average Number of Corrective Actions taken / Supplier 0/0	Average Number of Corrective Actions taken / Supplier 0/0	Average Number of Corrective Actions taken / Supplier 0/	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
	Suppliers in Agreement with company Policies (in%)	Suppliers in Agreement with company Policies (in%)	Suppliers in Agreement with company Policies (in%)	Suppliers in Agreement with company Policies (in%)	Suppliers in Agreement with company Policies (in%)	
	100%	100%/	100%/100%	100%/100%	100%/	
	Suppliers in Agreement with company's Supplier Code of Conduct (in%)	Suppliers in Agreement with company's Supplier Code of Conduct (in%)	Suppliers in Agreement with company's Supplier Code of Conduct (in%)	Suppliers in Agreement with company's Supplier Code of Conduct (in%)	Suppliers in Agreement with company's Supplier Code of Conduct (in%)	
	100%	100%/100%	100%/100%	100%/100%	100%/	
	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	
	65%	100%/65%	100%/100%	100%/100%	100%/	
	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	
	0	0/0	0/0	0/0	0/	
Anti-Competitive Practice	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL/	
	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	
	100%	100% /100%	100% /100%	100% /100%	100%/	



ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Ethics	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	
	100%	100%/100%	100%/100%	100%/100%	100%/	
	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	
	100%	100%/100%	100%/100%	100%/100%	100%/	
	Number of whistleblower reports received	Number of whistleblower reports received	Number of whistleblower reports received	Number of whistleblower reports received	Number of whistleblower reports received	
	NIL	NIL /NIL	NIL /NIL	NIL /NIL	NIL/	
Customer Health and Safety	# of Product Related Incident	# of Product Related Incident(Target / Actual)	# of Product Related Incident(Target / Actual)	# of Product Related Incident(Target / Actual)	# of Product Related Incident(Target / Actual)	
	0	0/0	0/0	0/0	0/	
	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	
	65%	100%/100%	100%/100%	100%/100%	100%/	

ESG Area	FY 2022-23 Baseline	FY 2023-24 Performance	FY 2024-25 Performance	FY 2025-26 Performance (April-Dec)	FY 2029-30 Target	UN - SDGs
Social Dialogue	Customer Participation Rate in Sustainability Session / Meeting 65%	Customer Participation Rate in Sustainability Session / Meeting 100%/100%	Customer Participation Rate in Sustainability Session / Meeting 100%/100%	Customer Participation Rate in Sustainability Session / Meeting 100%/100%	Customer Participation Rate in Sustainability Session / Meeting 100%/	
	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting 65%	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting 100%/100%	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting 100%/100%	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting 100%/100%	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting 100%/	
	Complaints registered on the violation of Collective Bargaining Agreement 0	Complaints registered on the violation of Collective Bargaining Agreement 0/0	Complaints registered on the violation of Collective Bargaining Agreement 0/0	Complaints registered on the violation of Collective Bargaining Agreement 0/0	Complaints registered on the violation of Collective Bargaining Agreement 0/	

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<b>Rights of indigenous peoples</b>		
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-
<b>Local communities</b>		
GRI 413: Local Communities 2016	413-1 Operations with significant local community engagement, impact assessments, and development programs	-
	413-2 Operations with significant actual and potential negative impacts on local communities	-

Disclosure	Description	Page Number
<b>Supplier social assessment</b>		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	23,67,96,97
	414-2 Negative social impacts in the supply chain and actions taken	95
<b>Public policy</b>		
GRI 415: Public Policy 2016	415-1 Political contributions	-
<b>Customer health and safety</b>		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	41,43,55
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	41,55
<b>Marketing and labelling</b>		
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	-
	417-2 Incidents of non-compliance concerning product and service information and labelling	-
	417-3 Incidents of non-compliance concerning marketing communications	-
<b>Customer privacy</b>		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	23,20

## ASSURANCE LETTER



**Independent Assurance on verification of ESG Performance and Targets**

Growlity/AR/232782

Reporting Period – April 2022 to March 2023  
April 2023 to March 2024  
April 2024 to March 2025  
April 2025 to December 2025

**The Management**

**Rakheja Enterprises LLP**

**Independent Assurance Report**

Growlity Private Limited was appointed by Rakheja Enterprises LLP (referred to as "the Company") to conduct a limited assurance engagement on the ESG and sustainability information presented in the Company's ESG KPI Roadmap up to FY 2029–2030. This critical task involved a thorough examination to verify the accuracy and reliability of the sustainability data disclosed in the document, along with the material topics identified through the materiality assessment conducted with its stakeholders. The sustainability information provided within the report is in accordance with the Global Reporting Initiative (GRI) Universal Standards 2021. The Company has also followed the guidelines of ISO 14064-1:2018 and the Greenhouse Gas (GHG) Protocol, ensuring that the reported data aligns with globally recognized sustainability reporting frameworks. Additionally, the ESG KPI Roadmap has been developed in alignment with the United Nations Sustainable Development Goals (SDGs), reinforcing the Company's commitment to contributing towards global sustainability priorities. This engagement by Growlity Private Limited underscores the Company's commitment to transparency and accountability in its sustainability practices, highlighting its dedication to adhering to international standards for reporting on its environmental, social, and governance (ESG) efforts.

**Scope of Assurance and Methodology**

The Scope of our work for this assurance engagement was limited to review of information pertaining to environmental, social and Governance performance such as Commitments / KPIs and Green House Gas (GHG) Emissions Inventory for the mentioned reporting period and to verify it in accordance with GRI universal standards 2021. We conducted, on a sample basis, review and verification of data collection /

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calculation methodology and general review of the logic on inclusion / omission of necessary relevant information / data and this was limited to: Remote verification of data, on a selective test basis, for the following units / locations, through consultations with the site team and sustainability team.

Execution of audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation processes followed;

Review of Company's plans, policies and practices, pertaining to their Social, Environmental and sustainable development, so as to be able to make comments on the fairness of sustainability reporting.

Review of company's approach towards materiality assessment disclosed in the report to identify relevant issues.

**Location Covered**

The assurance covers all sites of Rakheja Enterprises LLP, as listed below:

SITES	ADDRESS
Factory Site	Plot No. 132, Udyog Vihar, Phase-I, Gurugram, Haryana, India – 122016.

**Our Observations**

The Company has demonstrated its commitment to sustainable development by reporting its performance on various material topics during the FY 2024-25. The Company has prepared report having sustainability data in accordance with GRI universal standards 2021. The Report includes a description of the ESG Performance in terms of Key Performance Indicators (KPI) and verification of GHG Emissions of Scope 1, Scope 2 and Scope 3. There is further scope to strengthen data management system to ensure uniform and accurate reporting. Areas of further improvement wherever identified have been brought before the attention of the management of the company.


**Conclusion**

On the basis of our procedure for this limited assurance, nothing has come to our attention that causes us not to believe that the company has reported on material sustainability issues relevant to its business.



Dr. Nitin Dumasia  
President & CEO  
Date: 15<sup>th</sup> January 2026  
Place: Surat, India.



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