

# Business Responsibility and Sustainability Reporting

## SECTION A: GENERAL DISCLOSURES

### I. Details of the Listed Entity

1.	<b>Corporate Identity Number (CIN) of the Listed Entity</b>	L17115RJ1960PLC008216
2.	<b>Name of the Listed Entity</b>	RSWM Limited
3.	<b>Year of Incorporation</b>	Date of Incorporation - 17/10/1960 Year - 1960
4.	<b>Registered Office Address</b>	Kharigram, P.O. Gulabpura – 311021, Distt. Bhilwara, Rajasthan
5.	<b>Corporate Office Address</b>	Bhilwara Towers, A-12, Sector-1, Noida – 201301 (U.P.)
6.	<b>E-mail</b>	skg@lnjbihilwara.com
7.	<b>Telephone</b>	Tel.: +91-1483-223144 to 223150, 223478
8.	<b>Website</b>	www.rswm.in
9.	<b>Financial year for which reporting is being done</b>	April 2023 to March 2024
10.	<b>Name of the Stock Exchange(s) where shares are listed</b>	1) BSE Limited 2) National Stock Exchange of India Limited
11.	<b>Paid-up Capital</b>	₹47.10 Crore
12.	<b>Name and Contact details (Telephone, email address) of the person who may be contacted in case of any queries on the BCSR Report</b>	Name - Mr. Avinash Bhargava (Chief Financial Officer) Contact Details: - Tel.: +91-1483-223144 to 223150, 223478 Email ID- cfo.rswm@lnjbihilwara.com
13.	<b>Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).</b>	RSWML is reporting on standalone basis.
14.	<b>Name of assurance provider</b>	No Assurance taken for the reporting year
15.	<b>Type of assurance obtained</b>	No Assurance taken for the reporting year

### II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business	% of Turnover of the Entity
1.	Manufacturing	Textile and Other	100%

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

Sr. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Spinning, Weaving, Knitting & Processing of Man-made Textile fibers	2470	54.62%
2.	Cotton Spinning & Weaving	2352	45.38%

As a frontrunner in both domestic and global textile sectors, our forward-thinking mindset and visionary strategies have fostered partnerships worldwide. Our yarns comply with the highest international standards for organic fibers, encompassing ecological and social criteria and are certified throughout the entire supply chain.

We strive to produce textiles that are environment friendly, sustainable and socially responsible. From carefully selecting raw materials to implementing eco-friendly manufacturing processes, we are committed to reducing our carbon footprint and conserving natural resources. We prioritize responsible sourcing, recycling and waste reduction throughout our supply chain to minimize our environmental footprint.

Our dedication to environmental stewardship spans the entire lifecycle of our products. Our goal is to craft textiles that are resilient, enduring and of superior quality, thereby reducing the need for frequent replacements and minimizing waste. We take pride in offering a diverse range of natural and aesthetically pleasing yarns, featuring an array of hues, textures, blends and innovative compositions.

Our yarn portfolio encompasses a variety of blends, including cotton, synthetic, core-spun, zero-twist, hollowcore, greige, dyed, fancy, mélange, eco-friendly and green yarns tailored for knitting and weaving applications. These versatile yarns find utility across a spectrum of segments such as suiting, shirting, knits, sewing thread, home furnishing, carpets and industrial uses.

We are committed to produce quality by which we have earned an excellent reputation amongst many international and domestic brands.

### **III. Operations**

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

Location	Number of Plants	Number of Offices	Total
National	12	10	22
International	0	0	0

#### **19. Market served by the entity:**

Originating as a modest textile mill in Bhilwara, we have evolved into a front runner within both the domestic and international textile sectors. Our presence has played a pivotal role in elevating Bhilwara into a prominent textile hub in India, distinguished for our innovative strategies and extensive global networks. Our corporate journey epitomizes resilience, creativity and sustained advancement. From humble roots, we have been committed to crafting superior textiles and establishing a distinguished brand within the industry.

##### **a. No. of Locations**

Locations	Number
<b>National (States and Union Territories)</b>	<b>Across all states</b>
<b>Name of States and Union Territories</b>	Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Delhi, Dadra and Nagar Haveli and Daman and Diu (Newly Merged UT), Chandigarh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, West Bengal etc.)

International (No. of Countries)	75 Countries (In FY 2023-24)
Name of Countries	Algeria, Afghanistan, Argentina, Australia, Bangladesh, Bahrain, Belgium, Brazil, Bulgaria, Cambodia, Canada, Chile, China, Colombia, Denmark, Dominican Republic, Dubai (UAE), Ecuador, Egypt, El Salvador, Ethiopia, Ethiopia, France, Germany, Greece, Guatemala, Honduras capital, Hongkong, Indonesia, Ireland, Iraq, Israel, Italy, Japan, Jordan, Kenya, Lebanon, Madagascar, Malaysia, Mexico, Mongolia, Morocco, Nepal, Nigeria, Oman, Panama, Peru, Philippines, Poland, Portugal, Romania, Russia Federation, S. Korea, Saudi Arabia, Singapore, Slovenia, South Africa, Spain, Sri Lanka, Sudan, Sweden, Switzerland, Syria Arab Republic, Taiwan, Tanzania, Thailand, Tunesia, Turkey, UK, Ukraine, United Arab emirates, Venezuela, Vietnam, Yemen, Zimbabwe

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

Exports play a vital role in contemporary economies, providing businesses with access to diverse markets for their products. Diplomacy and foreign policy between governments often prioritize fostering economic trade, promoting both exports and imports to enhance mutual benefits among trading partners.

We firmly believe that export activities and environmental sustainability can go hand in hand, rather than conflicting. Our dedication lies in exploring innovative strategies that reconcile economic development with environmental conservation. By championing environmentally conscious export practices, our goal is to promote a sustainable future, protect the environment and ensure the long-term prosperity of our business.

We produce and supply high-quality yarns to some of the most renowned brands in 75 countries all over the world. Our diverse products are used in many different markets worldwide.

The total turnover of the entity for the period April 2023 to March 2024 is ₹4,057.20 Crore, (Previous Year ₹3,788.90 Crores) and a significant part i.e., 28.69% is covered by export. RSWML is committed to contribute to nation's growth and prosperity by exporting its high-quality products all across the world.

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

As a conscientious textile company, we deeply value our customers and prioritize environmental stewardship. Customer satisfaction is central to our ethos and we constantly strive to deliver top-notch products and services by actively listening to and incorporating their feedback.

Simultaneously, we recognize the urgent need to safeguard our environment. Understanding the environmental implications of our operations, we are dedicated to mitigating our carbon footprint, curbing waste and championing sustainable practices across our supply chain. We firmly believe that embracing sustainability is not just imperative for the health of our planet but also vital for the welfare of our customers and future generations.

RSWML stands as a premier manufacturer in India, specializing in top-tier cotton, mélange, synthetic and novelty yarns, alongside knitting and denim fabrics. Primarily, our business model revolves around Business-to-Business (B2B) transactions, as our products undergo further processing before reaching the end consumer. Our clientele primarily comprises fabric manufacturers and wholesalers, who rely on our high-quality offerings to meet their production needs.

**Export:** With a strong foothold in the global market, the Company boasts extensive export operations spanning multiple countries, including the United States, Europe, the Middle East and Africa. Overseas clientele primarily comprises retailers, distributors and wholesalers who appreciate RSWML's dedication to quality, punctual deliveries and competitive pricing.

This diverse customer portfolio underscores RSWML's adeptness in serving various industry sectors both domestically and internationally. Leveraging a quality-centric strategy, coupled with innovative product lines and a steadfast commitment to customer contentment, the Company has cultivated lasting partnerships with its clientele throughout its journey.

#### IV. Employees

##### 20. Details as at the end of Financial Year:

###### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1	Permanent (D)	1,694	1,613	95.22	81	4.78
2	Other than Permanent (E)	13	12	92.31	1	7.69
3	<b>Total Employees (D+E)</b>	<b>1,707</b>	<b>1,625</b>	<b>95.20</b>	<b>82</b>	<b>4.80</b>
<b>WORKERS</b>						
4	Permanent (F)	16,928	13,979	82.58	2,949	17.42
5	Other than Permanent (G)	1,543	1,305	84.58	238	15.42
6	<b>Total Workers (F+ G)</b>	<b>18,471</b>	<b>15,284</b>	<b>82.75</b>	<b>3,187</b>	<b>17.25</b>

###### b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	1	1	100.00	0	0.00
2	Other than Permanent (E)	0	0	0.00	0	0.00
3	<b>Total Differently abled Employees (D+E)</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	0	0	0.00	0	0.00
5	Other than Permanent (G)	0	0	0.00	0	0.00
6	<b>Total differently abled Workers (F+ G)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

##### 21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10
Key Management Personnel (other than BOD)	2	0	0
Other Employees	1,707	82	4.80
Workers	18,471	3,187	17.25

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

	FY 2023-24 (Turnover rate in Current FY)			FY 2022-23 (Turnover rate in previous FY)			FY2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.72	12.16	<b>18.42</b>	16.39	8.93	<b>16.11</b>	16.68	18.18	<b>16.72</b>
Permanent Workers	55.44	62.15	<b>56.51</b>	73.87	86.55	<b>75.71</b>	57.64	58.88	<b>57.81</b>

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

**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding/ subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Bhilwara Energy Limited*	Associate	7.56	No
2	LNJ Skills & Rozgar Private Limited	Associate	47.30	No
3	BG Wind Power Limited	Subsidiary	100	No

\*As of March 31<sup>st</sup>, 2024, Bhilwara Energy Limited is no longer our associate company.

**VI. CSR Details**

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

Particulars	Amount in ₹ Crore
Turnover	4,057.20
Net worth	1,309.29

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Our Corporate Finance Department is regularly keeping track over the complaints of communities to resolve them on real time basis. Web link- <a href="mailto:info.rswm@lnjbhilwara.com">info.rswm@lnjbhilwara.com</a>	0	0	-	0	0	RSWML's Corporate Social Responsibility (CSR) initiatives are focused on enhancing quality of life and livelihoods in key priority areas.
Investors (Others than Shareholders)	Yes, the Company has created a dedicated email id: <a href="mailto:rswm.investor@lnjbhilwara.com">rswm.investor@lnjbhilwara.com</a> where the members can send their grievances and the same are addressed promptly.	0	0	-	0	0	The RSWML always follows ethical practices and strong governance, making sure to share information openly and clearly. We focus on showing how well our business is doing, our profits and how our company's value may grow over time. We regularly talk to investors to understand what they need and quickly take actions to meet those needs.
Shareholders	Yes, we have a separate department. "Secretarial Department" to look over the grievances of shareholders and resolve them on real time basis. Web link- <a href="mailto:rswm.investor@lnjbhilwara.com">rswm.investor@lnjbhilwara.com</a>	55	0	-	74	0	Frequent meetings and discussions assist us in comprehending the concerns of our shareholders and promptly taking necessary actions as needed.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and Workers	Yes, Company is having detailed HR Policy covering different areas including grievance redressal mechanism for employees and workers.			-	38	14	Enhancing productivity, fostering training, facilitating learning and development, promoting career growth, cultivating a positive work environment and nurturing a strong organizational culture are key priorities. Regular engagement between senior management and employees at their respective units plays a crucial role in empowering them to voice their concerns openly.
Customers	Yes, Company has sales policy and standard operating procedure in place to resolve the grievances of its customers and ensure best level of customer satisfaction. Web link- <a href="https://cms.lnjbhilwara.com/Complaint/">https://cms.lnjbhilwara.com/Complaint/</a>	1,068	331	Quality related complaints	805	105	We make sure to solve problems quickly, understand what people want and how things are changing, share information about the market and technology and offer solutions that include online meetings with customers. Even our top managers, including the Joint Managing Director (JMD), join in these virtual meetings to connect with customers.
Value Chain Partners	Yes, we have constituted a separate department "Corporate Commercial Department" &"Corporate Finance Department" to look over the grievances and resolve them on real time basis. Web link- <a href="mailto:info.rswm@lnjbhilwara.com">info.rswm@lnjbhilwara.com</a>	0	0	-	0	0	RSWML is dedicated to supporting its partners in the value chain in a sustainable and financially advantageous way. We regularly communicate with our partners about business matters, quality enhancements and future plans to ensure mutual success.

The Company is committed to upholding fairness, transparency and the highest ethical standards in pursuing its business objectives. We encourage all stakeholders to voice their concerns openly and ensure their protection. Despite receiving feedback and complaints from shareholders and customers in recent years, RSWML remains dedicated to prioritizing customer needs. Through established procedures, we efficiently address and resolve grievances, fostering mutual benefits for all parties involved.

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

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

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
1	Non-compliance with defined EHS norms	Risk	1. Non-compliance with defined EHS norms & guidelines as prescribed Factory rules and Environmental Standards such as Environment (Protection) Act, 1986; The Air (Prevention and Control of Pollution) Act, 1981; The Water (Prevention and Control of Pollution) Act, 1974, Rajasthan Factories Rules, 1951 and monitoring thereof. These may include workplace safety, practices, work zone emissions - e.g. Sulphur emissions, hazardous air including particulate matter, oxides of Nitrogen (NOx) & untreated water discharge.	The company's risk mitigation strategy includes strict adherence to legal frameworks, continuous monitoring of workplace safety practices and emissions control as per Environment Protection Acts and Factory Rules. It demonstrates environmental commitment through advanced water treatment, zero discharge policies via ETP and RO and sustainable product practices like polyester recycling. Additionally, robust hazardous waste management ensures operational integrity without disruptions.	Negative implications

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
2	Absence of defined and up to date EHS Governance Framework including policies, guidelines, standards and procedures, EHS organization structure with defined roles & responsibilities.	Risk	<p>1. Based on the instances of accidents or near misses during the period attributed to EHS factors, the identified incidents and their attributed causes underscore the critical need for a robust EHS Governance Framework encompassing policies, guidelines, standards, procedures and a well-defined organizational structure with clear roles and responsibilities. Implementing such a framework can help mitigate risks, improve safety culture and ensure compliance with legal and ethical standards.</p>	<p>The company's risk mitigation strategy for EHS-related incidents includes:</p> <p>Maintaining ISO 9001:2008 and ISO 14001:2004 certifications for quality and environmental standards compliance.</p> <p>Establishing robust governance policies overseen by senior management, ensuring clear roles and responsibilities.</p> <p>Having adequate insurance coverage to mitigate financial risks associated with EHS incidents.</p> <p>These measures enhance the company's EHS governance, improve safety culture and ensure legal and ethical compliance, thereby reducing risks from accidents or near misses.</p>	Negative implications
3	Lack of plan to develop alternate sources of Procurement/ energy.	Risk	<p>1. Identifying the lack of a plan to develop alternate sources of procurement/ energy as a risk highlights the importance of strategic planning, resilience, cost management, regulatory compliance and sustainable business practices for the Company's long-term success and competitiveness.</p>	<p>The Company has long term plans to develop/ procure alternate sources of energy such as Wind Power and Solar energy. Energy conservation measures are also adopted.</p> <p>Alternative sources of power are always explored. Presently Company has 32 MW of Solar Power capacity and sourcing capacity of 40 MW of Wind Power from LNJPVL and BG Wind Power Limited</p>	Negative implications

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available									
Determination of Materiality of Events Policy	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>	<a href="https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf">https://rswm.in/wp-content/uploads/2024/02/Determination-of-Materiality-of-Events-Policy.pdf</a>
Material Subsidiary Policy	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf">https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf</a>
Nomination And Remuneration Policy	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf">https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf</a>
Related Party Transactions Policy	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf">https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf</a>
Whistle Blower Policy / Vigil Mechanism Policy	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf">https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf</a>
Dividend Distribution Policy	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>
Corporate Social Responsibility Policy	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>	<a href="https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf">https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf</a>
Product Quality Control policy									
2. Whether the entity has translated the policy into procedures. (Yes / No)	RSWML is dedicated to adhering to established policies in all its operations. Top-level management has disseminated relevant policies throughout all units and departments, ensuring that tasks are executed in alignment with the entity's procedures. RSWML's commitment to translating policy into procedures underscores its adherence to compliance, accountability and responsible business practices. This dedication fosters a culture of integrity and excellence within the organization.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	RSWML consistently promotes ecological and social responsibility throughout its value chain. Operating with sustainability in mind, the Company adheres to stringent policies and procedures to ensure its business practices benefit society and the environment. While these policies currently apply to the Company independently, RSWML is actively engaging its partners in the value chain to collaborate towards environmental and social progress.								

<b>Disclosure Questions</b>	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4. Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Truste) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO14001:2015 & ISO9001:2015	ISO 9001:2015	ISO 45001:2018	ISO 14001:2015	SA 8000:2014	Global Recycled Standard (GRS) - Version 4.0	-	ISO 14001:2015 & SA 8000:2014	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	R SWML is committed to enhancing both the environment and society. Our dedication extends beyond legal requirements to include integrating environmentally sound practices into all business decisions. Guided by environmental principles, we prioritize considering the environment in every aspect of our operations. The Company is transitioning its energy sources from coal to biofuel, with a goal to convert all six boilers at its plants by the end of 2025.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is dedicated to fostering sustainability and social responsibility, operating with a clear purpose. Progressing well on Environmental, Social and Corporate Governance fronts, the Company is transitioning its energy sources from coal to biofuel, with a goal to convert all six boilers at its plants by the end of 2025. Currently, half of these boilers operate on biofuel. We undertake various projects across our locations and value chain to align with sustainability goals. We focus on reducing carbon footprints, water consumption and energy usage, investing in energy-efficient products and processes. Our commitment extends to employee health, supporting underprivileged communities through CSR initiatives. We prioritize environmental sustainability through efficient water management, energy conservation and waste management. Effluent and sewage treatment plants ensure responsible water usage, while efforts to minimize energy consumption are ongoing. Addressing the plastic pollution crisis, we've invested in a green fiber unit that processes waste plastic bottles into yarn, endorsed by global brands for its quality and eco-friendly usage.								

## Governance, leadership and oversight

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

We recognize the critical importance of sustainable business practices and their impact on our environment, society and long-term success. As a responsible leader in the textile industry, we are committed to promoting sustainability across all aspects of our operations.

We manufacture polyester staple fiber from PET bottles, yarn from recycled polyester staple fiber and fabric from this yarn, emphasizing resource conservation and waste reduction. Our processes save water in dyeing & processing and we comply with environmental regulations to protect our planet.

Using recycled polyester over virgin polyester reduces bottles in landfills, minimizes contamination and mitigates air and water pollution. We recognize the crucial role of recycled materials in creating a more sustainable textile industry.

R SWML has been investing in environmental preservation for nearly six decades, making our campuses among the cleanest and greenest in India. Our sustainability initiatives are not just about compliance but are deeply rooted in our core values.

Our goal is to create a circular economy where materials are recycled, waste is minimized and ethical sourcing practices are upheld. We prioritize fair labor practices and sustainable sourcing throughout our supply chain.

We engage with stakeholders, including customers, suppliers, employees and regulators, in transparent dialogues to drive innovation and address challenges collectively. Our commitment to sustainability extends beyond legal requirements; it is a shared responsibility.

#### **Strategic Priorities for Sustainability:**

**Short-term Priorities:** Implementing sustainable sourcing, minimizing waste and reducing water consumption are immediate focus areas. We are investing in technologies and processes to achieve these goals.

**Medium-term Priorities:** Our Ignite 2026 initiative symbolizes our vision for innovation, collaboration and sustainable growth. We are adopting circular economy principles, reducing carbon emissions and enhancing supply chain transparency to align with broader industry trends.

**Broader Trends Influencing Sustainability:** Climate change, resource depletion, circular economy principles, consumer demand for sustainable products and evolving regulations are shaping our sustainability priorities and strategies.

**Commitment to Compliance and Excellence:** We uphold high standards of quality, environmental responsibility, health & safety practices and compliance with legal requirements. Our continual improvement efforts and cost-cutting initiatives ensure efficiency and excellence across our operations.

At RSWM Ltd., our directorial responsibility encompasses driving sustainability, fostering growth and building resilience. We believe that by prioritizing sustainability today, we secure a brighter and more prosperous future for generations to come.

8. **Details of the highest authority responsible for Name      Mr. Avinash Bhargava (CFO)  
implementation and oversight of the Business Telephone      +91-1483-223144 to 223150, 223478  
Responsibility policy. Email ID      cfo.rswm@lnjbhilwara.com**
9. **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.** Yes, the Company has constituted the Risk Management Committee (RMC) of the board which oversees the sustainability related issues. RMC meets at least twice in a financial year to discuss and review business responsibility and sustainability related issues.

#### **Risk Management Committee**

Sr. No.	NAME	DESIGNATION	DIN
1	Shri Riju Jhunjhunwala	Chairman	00061060
2	Dr. Kamal Gupta	Member	00038490
3	Shri Amar Nath Choudhary	Member	00587814

10. **Details of Review of NGRBCs by the Company:**

Subjects for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The Company conducts routine audits and assessments to ensure compliance with its policies and procedures across all units and offices. These evaluations are carried out internally.	RSWM Ltd. conducts thorough quarterly reviews of its performance, progress and objectives.																

Subjects for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	RSWML diligently ensures compliance with all statutory requirements and promptly addresses any identified non-compliance. To achieve this, the Company has implemented various controls and checks in its daily operations to prevent non-compliance issues from arising.									Taken care on Day-to-Day basis. Also, an independent agency has been engaged to ensure compliances through compliance management system.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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RSWML is having mechanism of renewal of policies wherever required as per changing requirements of internal and external factors affecting the entity. Operation of policies has been regularly assessed through Internal audits.

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year. (Yes/No)									
Any other reason (please specify)							N/A		

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



### Essential Indicators- Importance to Investors:

**Overview / Objective:** It illuminates entity values & a commitment to high standards of ethical conduct. Demonstrating a "good faith effort" to prevent illegal acts may reduce the financial risks associated with government fines for ethical misconduct. This principle is aligned with SDG 16- Peace, Justice and Strong Institutions.

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

**Overview / Objective:** This provides a glimpse into how our company integrates its policy with pledges for ethical business practices, which encompass a dedication to upholding human rights, across all facets of its operations. It also guarantees that all individuals within the Company are informed about these policies and uphold the principles of human rights.

Segment	Total Number of training and awareness programs held	Topics / principles covered under the training and its impact	% of person in respective category covered by the awareness programs
Board of Directors	0	-	0
Key Managerial Personnel	7	1. ESG Strategy & Implementation 2. BRSR Compliance 3. Non-Financial Control Implementation	100%
Employees other than BOD and KMPs	159	1. Learning for Leap 2. Training on Prevention, Prohibition & redressal against Sexual Harassment of Women 3. Mock drill 4. Training ISO45001:2018 5. Career Planning 6. Knowledge of Hazardous Waste (MSDS) 7. Stress Management and many more.	>90%
Workers	797	1. Awareness about IMS (Systems & Hazards Identified) 2. SA-8000:2014 & Risk Assessment 'S' H.K./Kaizen EnMs-50001:2018 3. Electrical Safety 4. Teamwork /Motivation Bad Habits (Anti-Tobacco) 5. Chemical Handling and many more.	>80%

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

**Overview / Objective:** This gives insight into the ability of management to ensure that our company conforms to certain performance parameters and to enable stakeholders to evaluate the efficacy & scope of enterprise risk management.

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

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

**Overview / Objective:** This gives insight into the ability of management to ensure that the organization conforms to certain performance parameters and to enable stakeholders to evaluate the efficacy & scope of enterprise risk management.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

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

**Overview/Objective:** It enables the stakeholders to know about the Company's compliance with the applicable laws relating to bribery and corruption & illuminates company values & a commitment towards high standards of ethical conduct.

RSWML is committed to providing regular training and awareness programs on anti-corruption and bribery to all employees, officers, contractors, agents and other representatives. RSWML is dedicated to maintaining the highest standards of integrity and ethical conduct in all aspects of its operations. All employees, officers, directors, contractors, agents and other representatives are expected to comply with this Anti-Corruption Policy and take proactive measures to prevent corruption in all forms.

Being a responsible organization, RSWML has proactively taken measures in combating bribery and corruption. As an additional pillar to support the existing governance mechanism, it has consciously worked towards establishing a robust Anti-Bribery Management System (ABMS).

Requirements and guidance to achieve these goals were already available in some form, albeit in different documents. Mainly our HR policy has detailed description over this to prevent or detect and correct such matters. The Company has also implemented a compliance management system developed through an independent agency to prevent non-compliance of policies in place and to prevent any unethical practices.

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

**Overview / Objective:** It enables the stakeholders to know about the Company's compliance with the applicable laws relating to bribery & corruption & illuminates company values & a commitment towards high standards of ethical conduct.

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

In addition to the Code of Conduct, RSWML has implemented internal checks and controls to monitor compliance and mitigate risks. These internal checks may include regular audits, reviews and assessments to ensure adherence to policies, procedures and applicable laws and regulations. RSWML also maintains channels for employees and stakeholders to report any suspected violations or concerns through whistleblowing mechanisms, which are treated with confidentiality and without fear of retaliation.

Companies' robust code of conduct and internal check and controls help in avoiding any of such instances. Ethical business practices and high governance standards have been the bedrock of our business policies and practices. Efficient conduct of the business of the Company through complete transparency in discharging its corporate responsibilities and accurate accountability thereof has resulted in sustained business excellence and delivering value to all our stakeholders.

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

**Overview / Objective:** It allows stakeholders to assess the entity's adherence to relevant laws concerning bribery and corruption, shedding light on the entity's values and dedication to upholding elevated standards of ethical behaviour.

RSWML remains steadfast in cultivating a culture of transparency, fairness and ethical conduct. We urge all employees and stakeholders to report any potential conflicts of interest, thereby ensuring that our business operations uphold the utmost integrity and comply with all pertinent laws and regulations.

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints related to issues of Interest of the Directors	-	-	-	-
Number of complaints related to issues of Interest of the KMPs	-	-	-	-

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

**Overview / Objective:** It enables the stakeholders to know about the entity's compliance with the applicable laws relating to bribery & corruption & illuminates entity values & a commitment towards high standards of ethical conduct.

Not applicable, as the Company has not undergone any such instances.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	26	19

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	42.13%	38.87%
	b. Number of trading houses where purchases are made from	1,467	1,483
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	21.45%	18.40%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	7.50%	3.97%
	b. Number of dealers / distributors to whom sales are made	109	73
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	44.85%	57.62%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.06%	1.28%
	b. Sales (Sales to related parties / Total Sales)	0.64%	1.32%
	c. Investments (Investments in related parties / Total Investments made)	4.47%	-
	d. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-

#### LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Yes, RSWML's Code of Conduct aims at maintaining highest standards of business conduct in line with the Ethics of the Company, it provides guidance in difficult situations involving conflict of interest & moral dilemma and ensures compliance with all applicable laws. It extends to all directors and senior employees of the Company. They are mandated to read and understand this code and agree to abide by it.

The Directors and Senior Management uphold strict measures to prevent 'conflicts of interest' with the Company. Should a conflict of interest arise, Senior Management personnel are required to disclose all relevant facts and circumstances to the Managing Director and obtain prior written approval. Similarly, should a conflict of interest arise for the Managing Director, full disclosure should be made to the Chairman of the Board. The Chairman and any Director facing similar circumstances should disclose fully to the Board. The Code of Conduct is accessible on the Company's website.

Weblink for company's code of conduct is: - <https://www.rswm.in/investors/code-of-conduct/>

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

**Overview / Objective:** This encompasses an organization's backing of local suppliers or those owned by vulnerable groups, along with an examination of how the organization's procurement practices, such as lead times provided to suppliers or negotiated purchasing prices, can potentially generate negative impacts within the supply chain or the environment. This principle aligns with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 5: Gender Equality, Goal 6: Clean Water and Sanitation, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work and Economic Growth, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequality, Goal 11: Sustainable Cities and Communities, Goal 12: Responsible Consumption and Production, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land and Goal 16: Peace, Justice and Strong Institutions.



### ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

**Overview / Objective:** Measuring expenditure on R&D on specific technologies to improve the environmental and social impacts: Casts light on major technological shifts & technological advantages, which also demonstrates how the entity has been focusing on mitigating its adverse environmental & social impact.

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of Improvements in Environmental and social impacts
R&D	1.05%	0.00%	Testing of water and air emission
Capex	3.29%	39.06%	Expenses For ETP Handling, improvement of ground water level and energy conservation

Low carbon footprint, truly sustainable, green, internationally patented technology (USA, Europe & India) developed after years of R&D, tested to perfection in technical collaboration with IIT Delhi (Indian Institute of Technology, Delhi).

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

**Overview / Objective:** By actively managing sustainable sourcing, companies act in their own interests, the interests of their stakeholders & the interests of society at large.

The Company does not have specific procedures in place for sustainable sourcing. However, company sources its raw materials from environment respecting vendors for its man-made and natural fiber requirements. Man-made fiber is sourced from reputed corporates that are environmentally conscious and compliant with global environment standards. For natural fiber, the Company sources its requirements from mandis at fair market prices. Furthermore, the Company assists cotton growers to enhance their farm output.

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

RSWML sources approximately 99.99% of its fiber (other than cotton) from vendors who are certified to be compliant with social, environmental standards such as SA 8000, ISO 14001 etc.

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

**Overview / Objective:** Reclaiming involves the collection of products and their packaging materials at the end of their lifespan for reuse, recycling, or safe disposal. These items may be collected by the organization itself or by a third-party contractor.

For instance, in our textile production, typically disposable items are being repurposed. We are reusing fibers and transforming them into recycled denim fabrics.

With respect to other waste generated, RSWML is following the practice of selling all waste generated to renowned buyers of such waste and after complying with all regulations, the buyer will reuse the waste as per their individual requirement.

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

**Overview / Objective:** "Extended Producer Responsibility" means the responsibility of a producer for environmentally sound management of product until the end of its life. The Uniform Framework for Extended Producers Responsibility issued by Ministry of Environment, Forest & Climate Change places responsibility on producers, importers & brand owners to establish a system for collecting back the plastic waste generated due to their products & submit a plan for such collection with the relevant Pollution Control Board(s)

The Company sold all its E-waste to environmentally reputed vendors, to ensure safe disposal of E-waste generated. The Company is also having set norms related to E-waste and other hazardous waste to ensure that their disposal will result in environmental degradation. Extended Producer Responsibility is applicable to the company and application for EPR Authorization has been submitted on 12<sup>th</sup> October 2023. As on March 31, 2024, EPR authorization is still in process and targets has not been assigned to the company.

**LEADERSHIP INDICATORS (GOOD GOVERNANCE)**

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

**Overview / Objective:** This can predict the possible overloading on current waste management facility capacities & provide decision support for designing strategies to approach resource sustainability.

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Recycled Polyester Fiber (In Spinning)	31.42%	24.43%
Plastic Pet Bottles (In Recycled fiber manufacturing)	100.00%	100.00%

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

**ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS**

Objective - This Principle encompasses all policies & practices of an organization relating to the well-being of all employees or its value chain partners, without discrimination & in an inclusive manner. The principle recognizes that an employee's well-being includes his/her family's well-being & a positive work environment. This principle is aligned with SDG GOAL 1: No Poverty, GOAL 2: Zero Hunger, GOAL 3: Good Health and Well-being, GOAL 4: Quality Education, GOAL 5: Gender Equality, GOAL 8: Decent Work and Economic Growth, GOAL 10: Reduced Inequality, GOAL 11: Sustainable Cities and Communities and GOAL 16: Peace, Justice and Strong Institutions.



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

**Overview / Objective:** This disclosure provides an understanding of the organization's commitment to its employees and workers by outlining the types and extent of benefits it provides. The quality of these benefits significantly impacts the organization's attrition rate. Policies such as gender-neutral maternity and paternity leave contribute to the recruitment and retention of qualified employees. Providing health and accidental insurance, as well as daycare facilities, promotes and ensures the mental well-being of employees and their families.

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	1,613	1,613	100	1,613	100	0	0.00	0	0.00	1,613	100
Female	81	81	100	81	100	81	100	0	0.00	81	100
<b>Total</b>	<b>1,694</b>	<b>1,694</b>	<b>100</b>	<b>1,694</b>	<b>100</b>	<b>81</b>	<b>100</b>	<b>0</b>	<b>0.00</b>	<b>1,694</b>	<b>100</b>
<b>Other than Permanent Employees</b>											
Male	12	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	1	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total</b>	<b>13</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

The well-being of employees is a top priority for RSWML and we have implemented several measures to support and promote the physical, mental and emotional well-being of our employees.

**(b). Details of measures for the well-being of workers:**

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Workers</b>											
Male	13,979	13,979	100	13,979	100	0	0.00	0	0.00	13,979	100
Female	2,949	2,949	100	2,949	100	2,949	100	0	0.00	2,949	100
<b>Total</b>	<b>16,928</b>	<b>16,928</b>	<b>100</b>	<b>16,928</b>	<b>100</b>	<b>2,949</b>	<b>100</b>	<b>0</b>	<b>0.00</b>	<b>16,928</b>	<b>100</b>
<b>Other than Permanent Workers</b>											
Male	1,305	818	62.68	1,287	98.62	0	0	0	0.00	0	0.00
Female	238	142	59.66	236	99.15	238	100	0	0.00	0	0.00
<b>Total</b>	<b>1,543</b>	<b>960</b>	<b>62.21</b>	<b>1,523</b>	<b>98.70</b>	<b>238</b>	<b>100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

The Company is committed to ensure the well-being of its workers through comprehensive measures that promote a safe, healthy and supportive work environment, while providing opportunities for growth.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the Company*	0.16	0.14

\*The percentage mentioned above has been calculated from calculations that specifically encompass expenditures on Insurance Policies and Premium Paid. Salary expenses have been excluded from these calculations.

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

**Overview / Objective:** In the interest of employees to provide security. Offering retirement benefits is a way to promote/ensure the mental well-being of the employee & their families as well as the organization's willingness to have a long-term association with its employees & workers.

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	97.87	97.67	Yes	97.50	86.48	Yes
Gratuity	75.91	76.48	N/A	80.35	73.85	N/A
ESI	8.32	93.94	Yes	9.72	82.82	Yes

**3. Accessibility of workplaces**

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

**Overview / Objective:** Accessibility encompasses both physical and digital aspects. Physical accessibility involves features like wheelchair ramps, braille signage and accessible restrooms, while digital accessibility ensures that information and communication technology is usable by all and compatible with assistive devices. This disclosure on accessibility for differently abled individuals offers valuable insights into the organization's human capital strategy and the level of inclusivity provided by management for certain protected employment classes.

RSWML considers its team a most valuable asset. The Company has a culture of empowerment which values and respects individual potential and helps each one in achieving it to the fullest. The individual is made to feel like he owns the job and not just perform it. Also, the Company strive hard to improve the quality of work-life for total job satisfaction and social harmony of its people.

We are dedicated to fostering an inclusive and accessible workplace environment for all employees, including those with diverse abilities. To support this commitment, our premises are equipped with elevators and ramps to accommodate wheelchair users and we provide accessible restrooms at our plants.

We endeavor to design and maintain our workplaces to provide equal opportunities and eliminate barriers for differently abled employees and workers.

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

**Overview / Objective:** Freedom from discrimination is a human right & a fundamental right at work. Discrimination can impose unequal burdens on individuals or deny fair opportunities on individual merit basis.

RSWML provides equal opportunity to all people. The Company is dedicated to fostering an inclusive and diverse workplace and has implemented an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016. This policy ensures that all employees, including those with disabilities, are treated with dignity, respect and fairness and are provided with equal access to opportunities for employment, promotion, training and career advancement.

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

**Overview / Objective:** This disclosure gives an overview of whether the entity believes inequitable gender choice for maternity & paternity leave & also an insight into the work pressure & working system of the entity. Parental leave refers to maternity & paternity leave.

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
<b>Total</b>	-	-	-	-

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

**Overview / Objective:** This section provides insight into the availability of channels for employees to address grievances and how the organization resolves them. It ensures that the organization can address and collaborate in remedying any negative impacts it has caused or contributed to.

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

RSWML is committed to protecting the interests of its employees and workers. The management safeguards the interests of the employees and ensures that the grievances of the employees are attended promptly and effectively within a time frame defined in the policy.

Grievance redressal at RSWML follows a three-tier mechanism. The following contact points are at the disposal of employees for reporting their concerns:

- Immediate or Next Supervisor/HOD
- Plant HR Head/Plant Head
- Function Head/Business Head

If the employee is not comfortable resolving the issue with the above three-tier, can directly report his/her concerns to CHRO. Note: Any grievance raised beyond HOD, should be intimated to CHRO.

At all units and offices of RSWML, senior level management regularly interacts with workers and staff members, in case of any issue they can freely report the same to the senior management and get it resolved on real time basis.

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

**Overview / Objective:** This provides an understanding of whether the entity respects employees' freedom of association and collective bargaining. Data from both the previous and current year enhances comparability and transparency.

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or union. (B)	% (B/A)	Total employees/ Workers in respective category (C)	No. of employees /Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>1,694</b>	<b>0</b>	<b>0</b>	<b>1,599</b>	<b>0</b>	<b>0</b>
Male	1,613	0	0	1,533	0	0
Female	81	0	0	66	0	0
<b>Total Permanent Workers</b>	<b>16,928</b>	<b>15,096</b>	<b>89.17</b>	<b>14,673</b>	<b>13,126</b>	<b>89.45</b>
Male	13,979	12,231	87.50	12,544	11,014	87.80
Female	2,949	2,865	97.15	2,129	2,112	99.20

## **8. Details of training given to employees and workers:**

**Overview / Objective:** This disclosure provides insight into the scale of an organization's investment in training & the degree to which the investment is made across the entire employee base. Also, to review the current status of the strategies, processes, & activities used by an organization to control risks to health & safety. Training on health & safety can include general training on health & safety as well as training on specific work-related hazards, hazardous activities, or hazardous situations. It can also include training on mental health. Training programs on skill upgradation can include both internal training courses & funding support for external training or education.

Category	FY 2023-24 Current Financial Year				FY 2022-23 Previous Financial Year					
	Total (A)	On Health and Safety		On Skill Upgradation		Total (D)	On Health and Safety		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	1,625	983	60.49	848	52.18	1,543	1,239	80.30	979	63.47
Female	82	42	51.22	47	57.31	67	36	53.73	22	33.33
<b>Total</b>	<b>1,707</b>	<b>1,025</b>	<b>60.05</b>	<b>895</b>	<b>52.43</b>	<b>1,610</b>	<b>1,275</b>	<b>79.19</b>	<b>1,001</b>	<b>62.17</b>
<b>Workers</b>										
Male	15,284	6,895	45.11	6,751	44.17	13,664	9,181	67.19	9,215	67.44
Female	3,187	1,679	52.68	1,583	49.67	2,338	1,301	55.65	642	27.46
<b>Total</b>	<b>18,471</b>	<b>8,574</b>	<b>46.41</b>	<b>8,334</b>	<b>45.11</b>	<b>16,002</b>	<b>10,482</b>	<b>65.50</b>	<b>9,857</b>	<b>61.60</b>

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

**Overview / Objective:** Frequent performance and career development assessments can boost employee satisfaction, leading to enhanced organizational performance. These assessments involve evaluating employees based on criteria familiar to both the employee and their supervisor. This transparency indicates the frequency with which an organization evaluates employee performance. The employee is fully aware of and participates in this review process.

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total(C)	No.(D)	% (D/C)
<b>Employees</b>						
Male	1,625	1,128	69.42	1,543	818	53.00
Female	82	44	53.66	67	36	53.73
<b>Total</b>	<b>1,707</b>	<b>1,172</b>	<b>68.66</b>	<b>1,610</b>	<b>854</b>	<b>53.04</b>
<b>Workers</b>						
Male	15,284	3,453	22.59	13,664	2,184	15.98
Female	3,187	678	21.27	2,338	329	14.07
<b>Total</b>	<b>18,471</b>	<b>4,131</b>	<b>22.36</b>	<b>16,002</b>	<b>2,513</b>	<b>15.70</b>

## 10. Health and safety management system:

**Overview / Objective:** It gives insights into how the quality of occupational health services is ensured, whether the services are provided by competent individuals with recognized qualifications & accreditations, & whether it complies with legal requirements &/or recognized standards/guidelines. It enables an organization to identify deficiencies in its overall management of occupational health & safety; address resources, policy, & operational controls; & ensure continual improvement.

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

RSWML has implemented an occupational health and safety management system to consistently identify and manage its health and safety risks, minimize incidents, ensure compliance with health and safety regulations and continuously enhance its performance. This system encompasses safe risk procedures and written instructions, health and safety training protocols, hazard identification and risk management, premises and equipment inspections, incident

investigations, program administration, occupational health and safety initiatives and a health and safety committee led by a Safety Officer and Senior Plant Representatives.

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

At all units of RSWML, the Company has constituted a separate department named the safety department. The safety department is headed by a Safety officer (HOD) and the safety officer is entrusted with the task of prevention or detection and correction of any work-related hazard. The Safety department regularly conducts training on safety related issues for workers, Workers are instructed to report immediately to the safety officer in case any safety related issue is noticed. Safety officers also visit the plant at regular intervals for identification of any work-related hazard if any. The Company celebrates the 4<sup>th</sup> of March as safety day and gives a token of appreciation to all those workers who reported any safety related incident to the safety officer and helped in saving any major loss on account of that issue.

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

Yes, please refer to the above explanation.

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

Recognizing human resources as its most valuable asset, the Company prioritizes safeguarding their interests and rights while striving to offer optimal working conditions for employees and workers. Consequently, RSWML extends non-occupational medical healthcare services to its staff.

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

**Overview / Objective:** It quantifies the degree of harm experienced by employees and workers, allowing the organization to identify and address deficiencies in its Occupational Health and Safety (OHAS) Management. Lost time serves as a gauge of productivity loss due to work-related injuries or illnesses within an organization. These injuries and illnesses stem from workplace hazards and are directly linked to the performance of job-related duties.

Safety Incident / Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.03	-
	Workers	0.03	0.06
Total recordable work-related injuries	Employees	-	-
	Workers	19	16
No. of Fatalities	Employees	-	-
	Workers	-	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

**Overview / Objective:** This disclosure gives an overview of the efforts taken by an entity to protect its workers & employees & shows the commitment of an entity towards the protection & well-being of its employees.

RSWML strives to cultivate a culture of safety and wellness in the workplace through a range of programs and practices implemented across all its locations. The primary objective of these safety and health initiatives is to mitigate workplace injuries, illnesses, fatalities, as well as alleviate suffering and financial burdens. The Company's safety and health programs aim to:

- Prevent workplace injuries and illnesses.
- Improve compliance with laws and regulations,
- Reduce costs, including significant reductions in workers' compensation premiums,
- Engage workers more efficiently,
- Enhance their social responsibility goals.
- Increase productivity and enhance overall business operations.

Company strives to achieve the objective of safe and healthy workplace:

- Educate all employees, workers and contractors by conducting seminars, workshops, training and discussion forums.
- Designing plants with proper and adequate safeguards for ensuring process safety.
- Following effective use of safe working procedures and practices for operation, maintenance, inspection and emergency situations.
- Reviewing and updating the system and procedure regularly.
- Conducting all work in a safe manner and to ensure integrity of all the assets, by providing personal protective equipment, tools and tackles.
- Auditing periodically internal and external work procedure and practices.
- Investigating all incidents relating to Health and safety, including minor ones and near misses, followed implementation of corrective measures.
- Communicating learning from investigation of incidents, internal and external, to all employees and taking steps to prevent such occurrence in its works.
- Identifying and evaluating health risks related to operations and carrying out pre-employment and periodic medical check-up of its employees.

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

**Overview / Objective:** Gives insights into the attentiveness of the entity toward the working environment, how effective their grievance redressal system is, data from both the year improves comparability & transparency.

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	5	-	-	7	2	-
Health & Safety	12	-	-	31	12	-

### **14. Assessments for the year:**

**Overview / Objective:** This indicates the relative trustworthiness of the sustainability data published by the entity through various reporting channels.

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

RSWML is dedicated to implementing health and safety measures and offering optimal working environments for its employees. To uphold this commitment, the Company has established a distinct department known as the "Safety Department" at each of its manufacturing facilities. The safety officer within this department is entrusted with ensuring

the provision of these optimal conditions. Moreover, all RSWML manufacturing facilities undergo evaluation by an external agency through a specialized audit program called the Environment, Health and Safety (EHS) audit. This audit ensures adherence to the highest standards of health and safety, as well as favorable working conditions.

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

**Overview / Objective:** This disclosure gives an overview of the efforts taken by an entity to protect its workers & employees from health & safety related risks & shows the commitment of an entity towards the protection & well-being of its employees.

Due to robust safety control system at its plants, the Company has not identified any major safety related incident throughout the year, however in case any issue is identified, the Company deals with such issue in a set manner examined in earlier questions.

**LEADERSHIP INDICATORS (GOOD GOVERNANCE)**

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

**Overview / Objective:** Gives an overview of whether the entity is concerned about protecting the employees / workmen & their dependents in case they meet any accident or injury while working in the organization.

Yes, Company's Mediclaim and accidental policies extends to the event of death of employees and Workers. In case of Death of employees or workers of the Company, a defined amount is paid to their family members.

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

**Overview / Objective:** It gives insights into whether or not the entity's value chain partners comply with the statutes & legal requirements.

We aim to ensure that all statutory dues are appropriately deducted and deposited by our value chain partners, by maintaining high standards of compliance across our operations.

**3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported)**

**Overview / Objective:** It gives insights into whether the entity's value chain partners comply with the statutes & legal requirements.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	-	-	-	-
Workers	16	28	-	-

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders.**

**ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS**

**Overview / Objective:** This document offers insights into the strategies employed by an organization to interact with its diverse stakeholders, aiming to showcase the effectiveness of these engagements. By engaging with stakeholders, the

organization can identify and address both positive and negative impacts it may have. This principle aligns with several Sustainable Development Goals (SDGs), including Goal 1: No Poverty, Goal 5: Gender Equality, Goal 11: Sustainable Cities and Communities and Goal 16: Peace, Justice and Strong Institutions.



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

**Overview / Objective:** Gives insight into the organization's approach to identifying & engaging with various stakeholders.

The Company believes that stakeholder engagement is the greatest source of input for its development activities and it also broadens the horizon for improving the Company's sustainability performance. The mapping of internal and external stakeholders is an outcome of the analysis of issues that have the potential to impact on the Company's activities as well as that are of critical importance to the Company's stakeholders.

RSWML interacts with stakeholders frequently through various modes and ensures prompt actions to meet stakeholder expectations.

The Company's distinguished position in the Indian textile industry can be attributed, in part, to its collaborative stance with diverse internal and external stakeholder groups.

RSWML discerns its primary stakeholder groups by evaluating their influence on the entity's operations, analyzing their requirements in alignment with the Company's business objectives and subsequently prioritizing the list. Identifying six key stakeholder groups, RSWML regards each group as significant stakeholders, directly or indirectly impacted by the Company and holds the responsibility of safeguarding their interests.

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

**Overview / Objective:** Gives insight into how it provides stakeholders with information that is understandable & accessible through appropriate communication.

Stakeholders Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board website), Others	Frequency of engagement (Annually/ Half Yearly/ Quarterly/ Others-Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Meetings, conferences and other correspondence.	Annually	Demonstration of LNJ Bhilwara Group's ethical and governance practices, transparent and adequate disclosure, business and profitability performance and prospects and capital appreciation
Employees	No	Personal/group interactions, mails and trainings.	Periodically/ throughout the year	Productivity, training, learning and development, career growth, work environment and culture

Suppliers/ Partners	No	Meetings and annual report.	Annually	Discussion on business issues and requirements, quality improvements, business plans and information on applicable statutory requirements and safety standards
Customers / Dealers	No	Meeting, Survey and Web portal	Quarterly	Timely redressal of issues, understand aspirations and evolving trends, market knowledge and technology exchange, servicing solutions also include virtual meet with customers by senior management including JMD.
Community	No	CSR initiatives	Whenever required	CSR initiatives and Affirmative Action (AA) initiatives addressing priority areas of improving lives and livelihood.
Government / Regulators	No	Industry representations, meetings and filings	Whenever required	Compliance, Ethics, Corporate governance, corporate citizenship

#### PRINCIPLE 5 - Businesses should respect and promote human rights.

##### ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

**Overview / Objective:** This principle is designed to assist organizations in showcasing their commitment to integrating human rights values and principles into fundamental processes and decision-making. It aligns with several Sustainable Development Goals (SDGs), including Goal 1: No Poverty, Goal 4: Quality Education, Goal 5: Gender Equality, Goal 8: Decent Work and Economic Growth, Goal 10: Reduced Inequality and Goal 16: Peace, Justice and Strong Institutions.



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

**Overview / Objective:** This disclosure indicates the proportion of the employees & workers that can reasonably be assumed to have been sensitized to the importance of human rights. Also, it gives an insight into an entity's policy commitments for responsible business conduct, including the commitment to respect human rights.

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Permanent	1,694	0	0	1,599	0	0
Other than permanent	13	0	0	11	0	0
<b>Total Employees</b>	<b>1,707</b>	<b>0</b>	<b>0</b>	<b>1,610</b>	<b>0</b>	<b>0</b>
<b>Workers</b>						
Permanent	16,928	0	0	14,673	0	0
Other than permanent	1,543	0	0	1,329	0	0
<b>Total Workers</b>	<b>18,471</b>	<b>0</b>	<b>0</b>	<b>16,002</b>	<b>0</b>	<b>0</b>

RSWML is dedicated to safeguarding the rights of its employees and workers. Our comprehensive HR manual encompasses all pertinent policies aimed at preventing human rights violations and these policies apply to all employees and workers within the Company. While we have not conducted any formal training programs specifically focused on human rights issues for our employees and workers, we consistently encourage them to report any grievances they may have.

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

**Overview / Objective:** Measuring wages & salaries contributes in the standardization of an equitable wage & compensation structure, as well as an understanding of pay disparities across different sections of employees.

Category	FY 23-24 Current Financial Year				FY 22-23 Previous Financial Year					
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent										
Male	1,613	0	-	1,613	100.00	1,533	0	-	1,533	100.00
Female	81	0	-	81	100.00	66	0	-	66	100.00
<b>Other than permanent</b>										
Male	12	0	-	12	100.00	10	0	-	10	100.00
Female	1	0	-	1	100.00	1	0	-	1	100.00
<b>Workers</b>										
Permanent										
Male	13,979	875	6.26	13,104	93.74	12,544	1,059	8.44	11,485	91.56
Female	2,949	767	26.01	2,182	73.99	2,129	182	8.55	1,947	91.45
<b>Other than permanent</b>										
Male	1,305	348	26.67	957	73.33	1,120	111	9.91	1,009	90.09
Female	238	107	44.96	131	55.04	209	8	3.83	201	96.17

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

**Overview / Objective:** Maintains transparency between the entity & its stakeholders on Senior Management pay policies & gives insights into whether or not Remuneration policies further support the organization's strategy & contribution to sustainable development & align with stakeholders' interests.

	Male		Female	
	Number	Median remuneration Salary/Wages of respective category	Number	Median remuneration / Salary/Wages of respective category
Board of Directors (BOD)	9	15,00,000	1	12,75,000
Key Managerial Personnel	2	72,43,528	0	-
Employees other than BOD and KMP	1,625	4,85,376	82	3,91,980
Workers	15,284	1,82,638	3,187	1,83,038

Details of Median remuneration/Salary/Wages of the respective category shown above are annual.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	16%	12%

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

**Overview / Objective:** Indicates the seriousness with which human rights issues are looked at & investigated.

Yes, at RSWML, complaints are promptly addressed and thoroughly investigated by the Internal Complaints Committee (ICC). Any individual who feels aggrieved may submit a written complaint to the Internal Committee. Additionally, RSWML has established a Human Resources department at every unit and office, with the department head responsible for addressing any human rights issues identified at their respective locations. The Head of HR department actively engages with employees and workers, encouraging them to report any such issues. Moreover, the Head of HR department conducts various informal training sessions on human rights.

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

**Overview / Objective:** It enables stakeholders to know how they can raise concerns about, & seek remedy for, the organization's potential & actual negative impacts on them, also it shows an organization's commitment to remediate its negative impacts.

The Company, via its grievance resolution mechanism, guarantees a healthy and safe workplace environment. Complaints at RSWML are promptly handled and investigated by the "Internal Complaints Committee" (ICC). Any individual with grievances may formally submit a complaint in writing to the Internal Committee. Additionally, the Labour Welfare Officer ensures the provision of essential amenities essential for a conducive work environment at all manufacturing locations, accessible to all workers.

Grievance redressal at RSWML follows a three-tier mechanism. The following contact points are at the disposal of employees for reporting their concerns:

1. Immediate or Next Supervisor/HOD
2. Plant HR Head/Plant Head
3. Functional Head/Business Head

If the employee is not comfortable resolving the issue with the above three-tier, can directly report his/her concerns to CHRO. Note: Any grievance raised beyond HOD, should be intimated to CHRO.

Moreover, the plant's senior officials frequently engage with employees and workers to address their concerns, aiming to uphold a harmonious work environment. RSWML has been OHSAS 18001 certified by BSI since 2013. Throughout the year, no complaints regarding human rights violations were reported.

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

**Overview / Objective:** It indicates the workplace culture of the entity. 'Discrimination' refers to unjust or prejudicial treatment of people, especially on the grounds of, but not limited to, caste, creed, sex, race, ethnicity, age, color, religion, disability, socio-economic status or sexual orientation.

'Forced Labour' or 'Involuntary Labour' encompasses work or service extracted under the threat of penalty. This includes practices like bonded labour and modern slavery, as well as situations where workers are paid less than the government-mandated minimum wage.

'Sexual Harassment' denotes unwelcome actions or behaviors, whether direct or indirect, such as physical contact, advances, requests for sexual favors, sexually suggestive remarks, displaying pornography, or any other unwelcome verbal or non-verbal conduct of a sexual nature.

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplaces	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages						
Other human rights related issues	-	-	-	-	-	-

Employees are encouraged to resolve the grievance in the workplace at the earliest possible opportunity and usually with the least possible formality. In case of an unsatisfactory outcome, we encourage our employees to take the matter to higher authorities of the Company as per grievance redressal mechanism of RSWML. Due to the Company's friendly attitude and robust governance system the Company has not identified any complaints from its employees and workers during the financial year.

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

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

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

**Overview / Objective:** It indicates the workplace culture of the entity & highlights the mechanisms in place to safeguard the complainants from further harassment.

Upon the request of the complainant, the senior management at RSWML's respective units and offices may implement interim measures until a final judgment on the identified issue is reached. These measures may include transferring the aggrieved party or the respondent to a different workplace, granting leave to the aggrieved person, or restraining the respondent from reporting on the work performance of the aggrieved or writing confidential reports, with such duties potentially assigned to other employees.

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

**Overview / Objective:** Shows the commitment of an entity to protect the human rights of its stakeholders.

Yes, all business agreements and contracts specifically mention that the entity is required to follow all required and applicable statutory norms. The Company is committed to following human rights requirements, as non-compliance of such requirements is against the Company's ethics and policies.

#### **10. Assessments for the year:**

**Overview / Objective:** Provides insight into the entity's commitment to protect the well-being & human rights of its employees.

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

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

**Overview / Objective:** Provides insight into the entity's commitment to protect the well-being & rights of its employees.

Not applicable, as no such incidents has been identified during the financial year.

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

**Overview / Objective:** This Principle underscores the significance of environmental stewardship in fostering long-term economic prosperity and societal well-being. It highlights the interconnectedness of environmental issues at local, regional and global levels, emphasizing the imperative for businesses to address pollution, biodiversity conservation, sustainable natural resource management and climate change (mitigation, adaptation and resilience) in a fair, comprehensive and systematic manner.

Moreover, the principle urges businesses to assess the environmental impacts of their products and operations and to take measures to reduce and mitigate those impacts where avoidance is not feasible. It promotes the adoption of environmental practices and methods that minimize or eliminate the negative effects on their operations and supply chains.

This principle aligns with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 6: Clean Water and Sanitation, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work and Economic Growth, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequality, Goal 11: Sustainable Cities and Communities, Goal 12: Responsible Consumption and Production, Goal 13: Climate Action, Goal 14: Life Below Water and Goal 15: Life on Land.



"The Group is committed to giving back to the nature more than what it draws from it (nature) in all spheres of the business."

## ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

**Overview / Objective:** Energy cost, source, availability, & resilience directly impact entity's ability to operate. Knowing such details aids transparency & pushes efficiency over time.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources	In TJ	In TJ
Total electricity consumption (A)	290.95	454.18
Total fuel consumption (B)	417.69	0
Energy Consumption through other sources (C)	0	0
Total Energy Consumed from renewable sources (A+B+C)	708.64	454.18
From non-renewable sources		
Total electricity consumption (D)	1,609.17	1271.47
Total fuel consumption (E)	246.71	19,482.49 MT
Energy Consumption through other sources (F)	-	39.20
Total energy consumed from non-renewable sources(D+E+F)	1,855.88	1310.67+19482.49 MT
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000000632	0.0000000466
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00000000282	0.00000000020
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar is 22.4, we have applied this exchange rate to compute the adjusted turnover.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency; the Company is involved in regular evaluation exercises performed through its internal technical team to ensure efficient consumption of energy.

### 2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

**Overview/ Objective:** Perform Achieve & Trade (PAT) scheme has been launched by Bureau of Energy Efficiency under the National Mission for Enhanced Energy Efficiency (NMEEE). Under the Scheme, certain sites / facilities are identified as designated consumers & targets are set for such entities in relation to energy consumption.

RSWML is committed to conducting its operations in a sustainable and environment friendly manner, we ensure safe disposal of all types of waste that we generate and also contribute towards betterment of environment through recycling the waste of others. However, PAT scheme of Government of India is not applicable to the Company.

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

**Overview / Objective:** Gives insights into the negative effects of an organization's activities on the environment i.e water. Also confirms whether the reporting organization has identified significant water-related impacts in the value chain, which includes activities carried out by the organization & by entities upstream & downstream from the organization.

Total water consumption refers to the amount of water utilized by an organization, which becomes unavailable for use

by the ecosystem or local community. This includes water that has been withdrawn and integrated into products, as well as water that has evaporated or become polluted to the extent that it is unusable by other users, thus not returning to surface water, groundwater, seawater, or another party. Additionally, it encompasses water stored during the reporting period for future use or discharge in subsequent reporting periods.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kiloliters)</b>		
i. Surface Water	7,29,932	6,94,725
ii. Ground Water	8,40,234	6,48,905.18
iii. Third Party water	47,575	7,645
iv. Seawater/ desalinated water	0	0
v. Others (Condensate Water)	35,900	0
<b>Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)</b>	<b>16,53,641</b>	<b>13,51,275.18</b>
<b>Total Volume of water Consumption (in kiloliters)</b>	<b>16,53,641</b>	<b>13,51,275.18</b>
<b>Water intensity per rupee of turnover (Water consumed/ Turnover)</b>	0.0000408	0.000036
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00000181	0.00000154
Water intensity in terms of physical output	-	-
<b>Water Intensity (Optional) - the relevant metric may be selected by the entity</b>	-	-

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar is 22.4, we have applied this exchange rate to compute the adjusted turnover.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency however the Company is committed to conducting its operations as per government prescribed norms and standards.

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

RSWM Ltd. is committed to sustainable environmental practices, particularly regarding wastewater management. The company does not discharge its wastewater into the environment. Instead, it treats all wastewater through a combination of Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP) and Reverse Osmosis (RO) plants. This rigorous treatment process ensures that the wastewater is purified to a high standard, making it suitable for reuse.

The treated wastewater is utilized for watering plants within the company premises, contributing to water conservation efforts. RSWM Ltd. takes pride in its approach to wastewater management, ensuring that 100% of the treated wastewater is consumed beneficially, thus minimizing environmental impact and promoting sustainable practices.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	-	-
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	-	-
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	-	-
- No treatment		
- With treatment – please specify level of Treatment		
(iv) Sent to third-parties	-	-
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	-	-
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilo liters)</b>	-	-

During the Year we have used 23,36,792 Kilo liters of recycled water.

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

**Overview / Objective:** A zero liquid discharge system involves using advanced waste-water treatment technologies to recycle, recover & then re-use the treated wastewater; towards ensuring that there is no discharge of waste-water to environment. This question reveals efforts taken by entity to eliminate liquid discharge & promote recycling & reuse of water.

RSWML produces fabrics dyed using advanced techniques that minimize water and chemical usage. The Company ensures responsible water management by treating all post-process water in its effluent treatment plant and further refining it through reverse osmosis before releasing it back into the environment in a pristine condition.

Moreover, RSWML has installed Sewage Water Treatment Plants at its operational sites, repurposing treated water for plantation activities. Over time, the Company has successfully executed various initiatives aimed at reducing fresh water consumption. RSWML is actively pursuing strategies such as utilizing STP water for plantation via drip irrigation, employing water drip irrigation methods and repurposing rejected R.O. water for plantation purposes.

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

**Overview / Objective:** Disclosure of air emissions helps in assessing the efforts taken to lower its emissions & increases transparency & comparability. Greenhouse Gas (GHG) emissions are significant determinants of climate change & global environmental health.

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	ug/m3	46	26
Sox	ug/m3	59	14.5
Particulate Matter (PM)	ug/m3	76.6	80.1
Persistent organic pollutants (POP)	Microgram/m3	<0.5	<0.5
Non-Methane Hydrocarbon	mg/Nm3	30	25
Oxides of Nitrogen	ppmv	290	270
Carbon Monoxide	mg/Nm3	140	130
Suspended Particulate Matters (SPM)	µg/m2	325	310
Sulphur Dioxide	Mg/Nm3	BDL(<2.0)	BDL(<2.0)

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

Yes, the Company conducts routine testing programs in collaboration with independent agencies to monitor its air emissions and ensure a safe and healthy environment. Mumbai Waste Management Limited and Enviro Tech Services are among the independent agencies engaged in this endeavor.

These agencies employ various testing methods such as the Gravimetric Method, Improved West and Greak Method, Modified Jacob and Hochheiser Method, Chemical Method, IS: 5182-1975, Indophenol Blue Method and AAS Method to assess air quality and emissions.

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

**Overview / Objective:** GHG reporting presents an opportunity for businesses to demonstrate transparency. Thorough and precise disclosures of GHG emissions offer stakeholders clearer insights, facilitating informed decision-making and directing investments towards companies actively addressing their climate change impact.

Greenhouse Gases (GHGs) encompass carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

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

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of Turnover	-	-	-

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
<b>Total Scope 1 and Scope 2 emission intensity (optional)- the relevant metric may be selected by the entity</b>	-	-	-

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

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

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

**Overview / Objective:** Apart from disclosing data, the organization can describe reduction initiatives & their targets when reporting how it manages this topic.

Not Applicable, as Company is not involved in greenhouse gas emissions.

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

**Overview / Objective:** Ensuring the availability of valuable materials for reuse and reducing waste through recycling and reuse processes is vital for environmental conservation and also opens up new business prospects. This inquiry offers a comprehensive examination of waste generation and its underlying causes, shedding light on the efficacy of the organization's waste management practices.

Waste can be "recovered" through various operations that involve preparing products, product components or materials that have become waste to serve a purpose in lieu of new counterparts. Processes like preparation for reuse and recycling exemplify recovery operations.

Parameter	FY2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in Metric Tonnes)</b>		
Plastic Waste (A)	586.31	497.30
E-Waste (B)	16.92	2.36
Bio-Medical Waste (C)	0.59	0.00
Construction and demolition waste (D)	0.00	0.30
Battery Waste (E)	0.00	2.71
Radioactive Waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	3,089.17	2,753.95
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	9,029.33	9,816.75
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>12,722.32</b>	<b>13,073.37</b>

Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000313	0.000000342
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000000140	0.0000000150
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of Waste</b>		
(I) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of Waste</b>		
(I) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations		
(Sales of waste generated)	12722.32	13073.37
<b>Total</b>	<b>12722.32</b>	<b>13073.37</b>

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar is 22.4, we have applied this exchange rate to compute the adjusted turnover.

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

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

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

**Overview / Objective:** Ensuring the availability of valuable materials for reuse through waste reduction, reuse and recycling is crucial for environmental sustainability and can also create new business prospects. This inquiry offers a comprehensive examination of waste generation, its underlying causes and evaluates the effectiveness of the organization's waste management practices.

RSWML is committed to undertake continuous efforts in reducing the adverse impact of its products and facilities on the Earth and its environment. The Company's dedication goes beyond compliance with the law and encompasses the integration of sound environmental practices into its business decisions.

The Company is dedicated to recycling post-consumer waste fabrics to create new usable fibers. Plastic/PET bottles pose a significant threat to the Earth, both on land and in water. While RSWML acknowledges the scale of this issue, it is taking steps, albeit on a modest scale, to address it. Adopting the practice of converting waste materials into fiber, we minimize the loss of valuable resources. Discarded PET bottles are transformed into flakes, which are subsequently processed into fibers of various deniers and cut for spinning into yarn. By repurposing waste PET bottles that would otherwise end up incinerated or filling landfills and oceans, we contribute to environmental preservation efforts. The Company has garnered approval from global brands regarding the quality of the fiber and its suitability for use in their products.

RSWML uses ecologically favorable inputs and is committed to serve the society by its environmentally friendly waste management practices.

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

**Overview / Objective:** Monitoring which activities are taking place in both protected areas & areas of high biodiversity value outside protected areas makes it possible for the organization to reduce the risks of impacts. It also makes it possible for the organization to manage impacts on biodiversity or to avoid mismanagement.

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

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

**Overview / Objective:** An essential component of addressing environmental impacts on local communities involves conducting assessments and strategic planning to comprehend both current and potential effects. Furthermore, fostering robust engagement with local communities is crucial to grasp their expectations and requirements. Various elements can be integrated into local community engagement, impact assessments and development programs. This disclosure aims to identify the elements that have been consistently implemented organization wide.

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

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

**Overview / Objective:** Non-compliance with laws & regulations can give insight into the ability of management to ensure that the organization conforms to certain performance parameters.

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
			N/A	

The entity is dedicated to conducting its operations with integrity and in accordance with all legal requirements. To ensure compliance with statutory regulations, the Company has implemented numerous checks and controls within its internal systems, aiming to prevent, detect and rectify any non-compliance issues in real-time. Throughout the current financial year, the Company has adhered to all relevant environmental laws, regulations and guidelines with no instances of non-compliance detected.

## LEADERSHIP INDICATORS (GOOD GOVERNANCE)

### 1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters): For each facility / plant located in areas of water stress, provide the following information:

**Overview / Objective:** Provides an understanding of the adverse impacts of an organization's operations on the environment, particularly concerning water resources in areas facing water stress. Additionally, it verifies whether the reporting organization has recognized significant water-related impacts within its value chain, encompassing its own activities as well as those conducted by entities upstream and downstream from the organization.

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface Water		
(ii) Ground Water		
(iii) Third Party water		
(iv) Seawater/ desalinated water		
(v) Others		
<b>Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)</b>		
<b>Total Volume of water Consumption (in kiloliters)</b>		
<b>Water intensity per rupee of turnover (Water consumed/ Turnover)</b>		
<b>Water Intensity (Optional) - the relevant metric may be selected by the entity</b>		
<b>Water discharge by destination and level of treatment (in kiloliters)</b>	N/A	
(i) To Surface Water		
- No Treatment		
- With Treatment-please specify level of treatment		
(ii) To Groundwater		
- No Treatment		
- With Treatment-please specify level of treatment		
(iii) To Seawater		
- No Treatment		
- With Treatment-please specify level of treatment		
(iv) Sent to third-Parties		
- No Treatment		
- With Treatment-please specify level of treatment		
(v) Others		
- No Treatment		
- With Treatment-please specify level of treatment		
<b>Total Water discharged (in Kiloliters)</b>		

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

**Overview / Objective:** Scope 3 emissions refer to indirect greenhouse gas (GHG) emissions, which are not accounted for in Scope 2 emissions (energy indirect GHG emissions) and originate from activities outside the organization. This encompasses both upstream and downstream emissions. Upstream categories may encompass purchased goods and services, capital goods, upstream transportation and distribution, business travel and other related factors.

Downstream categories can include downstream transportation & distribution, processing of sold products, end-of-life treatment of sold products etc.

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of Turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

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

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

**Overview / Objective:** The organization may play a significant role within an association or advocacy group when it holds a position on the governing body, actively participates in projects or committees, or provides substantial funding beyond regular membership dues. This significance may also be attributed to the organization's strategic view of its membership as crucial for influencing the mission or objectives of the association, which are integral to the organization's own operations. This principle aligns with various Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 7: Affordable and Clean Energy, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequality, Goal 11: Sustainable Cities and Communities, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land, Goal 16: Peace, Justice and Strong Institutions and Goal 17: Partnerships to achieve the Goal.



**ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS**

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

**Overview / Objective:** This provides an understanding of whether an organization's membership in a specific trade and industry association impacts the mission or objectives of that association. It also seeks to determine whether the association's primary goal of assisting businesses in local growth, expansion into new markets and maintaining competitiveness in a complex and evolving global marketplace is effectively achieved.

RSWML is a member of several industrial and trade associations and is certified by 11 trade associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industry (CII)	National
2	The Denim Manufacturing Association	National
3	The Cotton Textile Export Promotion Council (TEXPROCIL)	National
4	Federation of Indian Exporters Organization (FIEO)	National
5	Indian Spinners Association (ISA)	National
6	Rajasthan Textile Mills Association (RTMA)	State
7	Synthetic and Rayon Textile Export Promotion Council (SRTEPC)	National
8	Rajasthan Employers Association	State
9	Indian Merchant Chambers (IMC)	National
10	Northern India Textile Research Association (NITRA)	National

**Quality & Other Social Compliance Certifications -**

Sr. No.	Certification	Certification Number	Certification Body
1	Quality Management System - QMS ---ISO 9001: 2015	FM-602678	BSI
2	Environmental Management System - EMS --- ISO 14001: 2015	EMS-602680	BSI
3	Health & Safety Management System - OHS ---ISO 45001	OHS-602681	BSI
4	Social Accountability --- SA 8000: 2014	SA 613026	BSI
5	Global Recycle Standard --- GRS	CU 812424 GRS-2021-00076685	CUC
6	Recycled Claim Standard --- RCS	CU812424 RCS-2021-00119385	CUC
7	Forest Stewardship Council --- FSC	C862424 CU-COC- 01.2021	CUC

**Product related certifications**

Sr. No.	Certification	Certification Number	Certification Body
1	Oeko Tex Raw White (Grey) & Dyed --- Oeko Tex 100	07.JA.52858	Hohenstein, Germany
2	Cellulosic Oeko Tex --- Oeko Tex 100	07.JA.52856	Hohenstein, Germany
3	Organic Cotton Oeko Tex --- Oeko Tex 100	21.HIN.45612	Hohenstein, Germany

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

**Overview / Objective:** This disclosure pertains to instances of non-compliance or failure to adhere to laws and regulations applicable to the organization. The level of compliance with these laws and regulations can provide insights into management's capability to ensure the organization conforms to specified performance standards.

Name of authority	Brief of the case	Corrective action taken
	N/A	

#### PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

**Overview / Objective:** This Principle acknowledges the importance of businesses' energy and innovation, encouraging them to contribute to the overall development of the country, with a particular emphasis on disadvantaged, vulnerable and marginalized communities, as outlined in Section 135 of the Companies Act, 2013. It also underscores the necessity of collaboration among businesses, government agencies and civil society to advance this development agenda in alignment with the Sustainable Development Goals (SDGs). This principle aligns with various SDGs, including Goal 1: No Poverty, Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 4: Quality Education, Goal 5: Gender Equality, Goal 8: Decent Work and Economic Growth, Goal 9: Industry, Innovation and Infrastructure, Goal 11: Sustainable Cities and Communities, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land, Goal 16: Peace, Justice and Strong Institutions and Goal 17: Partnerships to achieve the Goal.



#### ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

**Overview/Objective:** Effectively managing impacts on local communities involves assessing and planning to comprehend both actual and potential impacts, as well as engaging with these communities to understand their expectations and needs. Numerous elements can be integrated into local community engagement, impact assessments and development programs. This aims to identify which elements have been consistently implemented organization-wide.

Name and brief details of projects	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant web link
-	-	-	-	-	-

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

**Overview / Objective:** This educates stakeholders about an entity's understanding of its negative effects on the community. It also allows the business to better prioritize & improve its attention to local communities across the board.

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
				N/A		

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

**Overview / Objective:** Establishing an effective grievance redressal mechanism that is legitimate, accessible, predictable, equitable, transparent, rights-compatible and fosters continuous learning is essential for addressing grievances within an organization.

RSWML is dedicated to enhancing community well-being through its CSR initiatives. The Company firmly believes that supporting community growth and improving lives and livelihoods will ultimately contribute to its own growth and development.

Extensive engagement with the community in all phases of program planning and implementation not only helps in identifying needs of the stakeholders, but also leads to a greater sense of ownership among the people and better capacity to plan and manage the program. This ensures continued support for the initiative and adoption of good practices even after the exit of RSWML from the intervention area.

The Company engages with communities through various interactions, including meetings with local administration and officials from line departments, to identify and address their basic needs. It remains committed to supporting the provision of quality healthcare, including infrastructure development. These initiatives contribute to fostering a positive perception of the business and earning public goodwill, crucial for the long-term adoption and success of the programs.

RSWML also encourages regular feedback from the beneficiaries to continuously improve facilities and services in locations where there is a demand.

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

**Overview/ Objective:** Ensuring an efficient grievance mechanism that is legitimate, accessible, predictable, equitable, transparent, rights-compatible and promotes continuous learning is vital. Additionally, it reflects how an organization manages grievances.

Particular	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small producer	29.13	24.51
Sourced directly from within the district and neighboring districts	40.77	44.59

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

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	48.76	48.61
Semi-urban	50.47	50.53
Urban	-	-
Metropolitan	0.77	0.86

## LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Sr. No.	State	Aspirational District	Sector in which project is covered	Amount spent (In Lakhs)
1	Rajasthan	Banswara, Bhilwara, Udaipur & Sikar	Healthcare, sanitation & safe drinking water	40.35
2	Rajasthan	Banswara, Bhilwara, Udaipur & Sikar	Promoting education & skills development	67.69
3	Rajasthan	Bhilwara, Udaipur & Sikar	Ensuring environment sustainability and ecology balance	5.91
4	Rajasthan	Banswara, Bhilwara, Udaipur & Sikar	Protection of national heritage and culture	89.20
5	Rajasthan	Banswara & Bhilwara	Training to promote rural sports	3.21

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

**Overview / Objective:** Gives insight into the organization's support for marginalized or vulnerable groups.

No, Company is not having specific written policies in place for purchase from marginalized / vulnerable group. However, company procure a huge amount of its input materials from micro, small and medium enterprises to encourage and help small suppliers to grow and contribute to overall growth and development of the nation.

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

Company procures a significant portion of its input requirements from MSME vendors.

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

It covers approx. 30% of total procurement.

3. Details of beneficiaries of CSR Projects:

**Overview / Objective:** Being able to measure & report on your organization's social impact can ultimately attract investors, retain top talent, boost reputation, & boost business performance alongside several other potential benefits

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation (including contribution to the Swatch Bharat Kosh) and making available safe drinking water;	1,71,742	100%
2	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;	57,435	100%
3	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water	21,150	85%
4	Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts;	40,850	75%
5	Training to promote rural sports, nationally recognized sports, Paralympics sports and Olympic Sports;	30,400	75%

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

**Overview / Objective:** This principle focuses on customer health and safety, encompassing an organization's systematic endeavors to ensure health and safety throughout the lifecycle of its products or services. It also emphasizes adherence to customer cybersecurity and privacy regulations, as well as voluntary codes. This principle aligns with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 4: Quality Education, Goal 12: Responsible Consumption and Production, Goal 14: Life Below Water, Goal 15: Life on Land and Goal 16: Peace, Justice and Strong Institutions.



### **ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS**

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

**Overview / Objective:** Provides a comprehensive overview of the grievance redressal mechanism, including its capability to address privacy-related concerns and whether users can anonymously report issues.

Customers are the backbone of our business. We prioritize understanding their needs and offer top-quality products with a strong emphasis on creating memorable customer experiences. In line with this, RSWML actively participates in various platforms to gather customer complaints and valuable feedback to facilitate necessary actions.

The Company employs multiple channels to engage with customers and address their complaints and feedback. Our process for receiving and resolving customer complaints is outlined as follows:

- a) Receive the customer complaints (Letter/Fax/E-mail) & record details in ERP system after sharing all information with Quality Assurance & Technical teams.
- b) Send the Supporting details/samples of the complaints to HOD(QA) & Plant head along with copy of letter/Fax/ E-Mail from the customer.
- c) Internal investigation of complaint by QA team and will be discussed with concerned department Head / plant team as well as with the Plant Head for Corrective and preventive action.
- d) If required, the complaints are investigated at the customer's site by deputing a person for visit/Discussion with the customer.
- e) In case Quality Assurance is unable to complete the investigation or any dispute / un -resolved matter remain between plant and marketing, the same is discussed at senior management level. Further if required investigation is done through outside agencies like SITRA, BTRA, ATIRA etc.
- f) Based on the findings of the internal/external complaint investigations, necessary corrective & Preventive action are taken by the plant team. Also, Comprehensive analysis report is submitted to Marketing team.
- g) Coordinate through respective CMO/BH/Respective Marketing Team Member to arrive at mutually agreed redressal with the customer through any of the following means:
  - By paying in claim.
  - By Replacing the material
  - By Convincing the Customer
- h) After the above action, the respective Head of marketing shall close the complaint & get the same updated in ERP system.
- i) Redressal of complaints within the maximum period specified in Company SOP from the date of receipt.

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

Overview / Objective: It provides an overview to understand what potential risks & opportunities in terms of ESG compliances or investment or finance could be related to any product & its overall impact on the organization's turnover & financial standing

		<b>As a percentage to total turnover</b>
Environmental and social parameters relevant to the product		100%
Safe and responsible usage		100%
Recycling and/or safe disposal		N/A

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

Overview / Objective: This disclosure provides an evaluation of the success of complaints management systems & procedures relating to them.

	<b>FY2023-24 (Current Financial Year)</b>		Remarks	<b>FY 2022-23 (Previous Financial Year)</b>		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other (Quality Complaints)	1,068	331	-	930	317	-

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

Overview / Objective: A product recall entails the retrieval of defective and/or potentially unsafe goods from consumers. This data serves as a crucial indicator of the effectiveness of the entity's safety measures.

There were no product recalls during the current financial year, rendering this information irrelevant.

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

Overview / Objective: This disclosure can help stakeholders assess an entity's cybersecurity risk & level of disclosures & provide regulators with information on whether additional legislative standards are necessary for encouraging companies to disclose more about their cybersecurity.

Yes, the entity's IT policy encompasses directives concerning cybersecurity and the management of risks associated with data privacy. This policy serves as a safeguard to shield our organization from potential data breaches.

RSWML upholds a secure and encrypted database across its value chain partners, with regular updates to security software. Additionally, the Company offers various training sessions to its staff members on data security and privacy measures. The absence of any data breaches thus far underscores the robustness of the Company's IT system.

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

**Overview / Objective:** This disclosure provides an overview of the success of management systems & procedures relating to overall customer satisfaction.

The Company has not encountered any complaints or issues concerning the advertising and delivery of essential services, cyber security and data privacy of customers, or the recurrence of product recalls. Moreover, no penalties have been paid to regulatory authorities regarding the safety of products and services. Nonetheless, the Company's policies and procedures include clear guidelines for implementing corrective actions whenever necessary.

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

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

No such cases during the year.

**LEADERSHIP INDICATORS (GOOD GOVERNANCE)**

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

**Overview / Objective:** This disclosure guides various stakeholders on the nature of products & services provided by the entity.

The Company website provides detailed information about its wide range of products. Link: <https://www.rswm.in/collections/>

Also, the Company has a LinkedIn page and X handle which are handled by company officials.

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

**Overview / Objective:** This disclosure provides an overview of procedures asset up by the entity to raise awareness regarding the nature & use of its products / services.

RSWML prioritizes customer satisfaction and their values. The Company actively interacts with customers through various forums to promote responsible product usage. Information on responsible product usage is shared with customers during distribution and the Company conducts meetings and seminars to further educate them on this matter.

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

**Overview / Objective:** This disclosure provides investors with valuable information regarding the overall level of customer satisfaction relating to the entity's products & services.

RSWML persistently strives to minimize the environmental, health and safety impacts of its products across their entire lifecycle. The Company ensures compliance with all regulations concerning product information and labelling. Moreover, RSWML's marketing communication efforts align with brand standards and guidelines, emphasizing visual representation, brand promise and relevance to the target audience. Legal statutes regarding product labeling and display of product information are rigorously adhered to by RSWML.

Recognizing and meeting customer needs stands as a top priority for RSWML. The Company employs various methods of customer engagement to gain insights into their requirements and consistently aims to enhance the customer experience. RSWML organizes both physical and virtual meetings with customers, facilitating regular fulfillment of service delivery commitments, adherence to internal standards, identification of areas for process improvement and comprehension of changing customer attitudes and behaviors to ensure their needs are met at every stage.