August 01, 2026

BSE Limited Corporate Relationship Department, 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, **MUMBAI - 400 001** **Scrip Code: 500350**	National Stock Exchange of India Limited Listing Department, Exchange Plaza, C-1, Block - G, Bandra-Kurla Complex, Bandra (East), **MUMBAI - 400 051** **Scrip Code: RSWM**

Sub: Business Responsibility and Sustainability Reporting for the FY 2025-26

Dear Sir,

Pursuant to Regulation 34(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Business Responsibility and Sustainability Report for the financial year 2025-26 which also forms part of Annual Report of the Company for the financial year 2025-26.

This above information is also made available on the website of the Company www.rswm.in

Kindly take the same on record.

Yours faithfully,
For **RSWM LIMITED**

SURENDER KUMAR GUPTA
Digitally signed by SURENDER KUMAR GUPTA
Date: 2026.08.01 15:16:40 +05'30'

SURENDER GUPTA
CHIEF COMPLIANCE OFFICER & COMPANY SECRETARY
FCS - 2615
rswm.investor@lnjbhilwara.com

Encl.: As above

Business Responsibility & Sustainability Report

SECTION A : GENERAL DISCLOSURES

1 Details of the Listed Entity

S. No.	Particulars	Details
1	Corporate Identity Number (CIN)	L17115RJ1960PLC008216
2	Name of the Listed Entity	RSWM Limited
3	Year of Incorporation	October 17, 1960
4	Registered Office Address	Kharigram, P.O. Gulabpura – 311021, Distt. Bhilwara, Rajasthan
5	Corporate Office Address	Bhilwara Towers, A-12, Sector-1, Noida – 201301, Uttar Pradesh
6	E-mail	skg@lnjbhilwara.com
7	Telephone	+91-1483-223144 to 223150, 223478
8	Website	www.rswm.in
9	Financial Year for Reporting	April 1, 2025 to March 31, 2026
10	Stock Exchanges where listed	BSE Limited | National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹47,10,16,840 (47.10 Crores)
12	BRSR Contact Person	Mr. Nitin Tulyani (CFO) Tel: +91-1483-223144 Email: nitin.tulyani@lnjbhilwara.com
13	Reporting Boundary	Standalone (RSWM Limited entity only)
14	Name of assessment or assurance provider	No Assessment or Assurance for the reporting period
15	Type of assessment or assurance obtained	Not Applicable

I. Products/Services

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

S. 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):

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Spinning, Weaving, Knitting & Processing of Man-made Textile fibers	2470	49.09%
2.	Cotton Spinning & Weaving	2352	43.80%

RSWM Limited is a leading player in the textile industry, offering a wide-ranging portfolio of high-quality yarns. Our product assortment includes cotton, synthetic, core-spun, hollow-core, zero-twist, mélange, eco-friendly, specialty, and recycled variants. These yarns cater to a diverse array of applications, including knitting, weaving, suiting, shirting, home furnishings, carpets, sewing threads, and industrial textiles, supporting a global customer base.

RSWM continues to be at the forefront of providing sustainable textile solutions, achieving 100% utilization of its green fibre manufacturing capabilities during the year. Our yarns are meticulously engineered to deliver exceptional durability and versatility, ensuring they are ideally suited for a wide range of textile applications across multiple industries.

In line with our strong commitment to sustainability, RSWM places great emphasis on minimizing its environmental impact. By leveraging cutting-edge spinning technologies and pioneering colour solutions, we not only meet modern aesthetic preferences but also contribute to reducing waste and energy consumption in the production process. Our focus on eco-friendly yarns and the integration of recycled materials into our manufacturing operations reflects our unwavering dedication to environmental stewardship, reinforcing our pledge to adopt responsible and sustainable practices at every stage of production.

As we continue to innovate and evolve, RSWM remains steadfast in its pursuit of excellence in both product quality and environmental responsibility, thereby aligning our operations with global sustainability standards.

II. 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	11	10	21
International	0	0	0

19. Market served by the entity:

a. No. of Locations

Locations	Number
National (States and Union Territories)	**28 States and 3 Union Territories (In FY 2025-26)**
Name of States and Union Territories	Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chandigarh, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Delhi, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, West Bengal

International (No. of Countries)	**68 Countries (In FY 2025-26)**
Name of Countries	Algeria, Argentina, Armenia, Bangladesh, Benin, Belgium, Belarus, Brazil, Canada, Chile, China, Colombia, Czech Republic, Dominican Republic, UAE (Dubai), Egypt, Ethiopia, Ecuador, France, Germany, Guatemala, Honduras, Hong Kong, Israel, Italy, Japan, Jordan, Kenya, Lebanon, Mauritius, Madagascar, Mexico, Mongolia, Morocco, Nepal, Nigeria, Oman, Panama, Peru, Philippines, Poland, Portugal, Romania, Republic of Korea, Saudi Arabia, El Salvador, Serbia, Singapore, Slovenia, South Africa, Spain, Sri Lanka, Switzerland, Syrian Arab Republic, Taiwan, Tanzania, Thailand, Tunisia, Turkey, Uganda, UK, Ukraine, United Arab Emirates, USA, Uzbekistan, Venezuela, Vietnam, Yemen

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

The total turnover of the entity for the period April 2025 to March 2026 is INR 4553.98 crores, (Previous Year 4825.29 crores), and a significant part i.e., 30.68% is covered by export. RSWM Limited is dedicated to supporting the nation's growth and economic progress by delivering high-quality products to global markets.

c. A brief on types of customers

Our customers comprise a diverse mix of industry participants across the textile value chain, all of whom prioritize quality, reliability, and performance in their sourcing decisions. We cater to both domestic and international markets, building long-term relationships through our commitment to consistency, innovation, and customer-centric solutions.

- **Fabric Manufacturers-** Leading fabric manufacturers who rely on high-performance and consistent yarn inputs for large-scale production.
- **Apparel Brands-** Domestic and global apparel brands that value precision, quality, and innovation in textile materials.
- **Textile Wholesalers-** Wholesalers who require dependable supply, competitive pricing, and consistent product standards.
- **Retailers & Distributors-** Retailers, distributors and large-scale wholesalers across the United States, Europe, the Middle East, and Africa who prioritize timely delivery and uncompromised quality for their markets.

These customer segments reflect our ability to cater to varied industry needs from fashion and furnishings to technical textiles across both domestic and global markets.

III. Employees

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

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		EMPLOYEES				
1	Permanent (D)	1,706	1,622	95.08%	84	4.92%
2	Other than Permanent (E)	22	17	77.27%	5	22.73%
3	**Total Employees (D+E)**	**1,728**	**1,639**	**94.85%**	**89**	**5.15%**
		WORKERS				
4	Permanent (F)	15,532	13,015	83.79%	2,517	16.21%
5	Other than Permanent (G)	858	655	76.34%	203	23.66%
6	**Total Workers (F+ G)**	**16,390**	**13,670**	**83.40%**	**2,720**	**16.60%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B /A)	No. (C)	% (C /A)
		DIFFERENTLY ABLED EMPLOYEES				
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total Differently abled Employees (D+E)**	**1**	**1**	**100%**	**0**	**0%**
		DIFFERENTLY ABLED WORKERS				
4	Permanent (F)	2	2	100%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	**Total differently abled Workers (F+ G)**	**2**	**2**	**100%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	9.09%
Key Management Personnel (other than BOD)	4	0	0%

*Note: The reported KMP counts include CMD, JMD, CFO and CS.

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

	FY 2025-26 (Turnover rate in Current FY)			FY 2024-25 (Turnover rate in previous FY)			FY2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.25%	14.37%	**19.97%**	25.26%	21.71%	**25.12%**	18.72%	12.16%	**18.42%**
Permanent Workers	51.93%	62.04%	**53.55%**	45.78%	29.99%	**42.82%**	55.44%	62.15%	**56.51%**

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

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

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

V. CSR Details

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

Particulars	Amount in Crores
i. Turnover	4,553.98
ii. Net worth	1,371.65

VI. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	RSWM Limited has an established grievance redressal mechanism, with the Corporate Finance Department maintaining active oversight to monitor community complaints and ensure their prompt and effective resolution in line with defined protocols. Mail ID-info.rswm@lnjbhilwara.com	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (Others than Shareholders)	Yes, the Company has established a dedicated email ID rswm.investor@lnjbhilwara.com for stakeholders to submit grievances. All concerns received are systematically reviewed and resolved through a structured mechanism, ensuring timely and effective redressal.	0	0	-		0	-
Shareholders	Yes, the Company has a dedicated Secretarial Department responsible for addressing shareholder grievances through a structured redressal mechanism, ensuring timely, transparent, and effective resolution. Mail ID-rswm.investor@lnjbhilwara.com	5	0	-	9	0	-
Employees and Workers	Yes, the Company has a comprehensive HR Policy in place that includes a grievance redressal mechanism for both employees and workers; however, the policy is not currently available on a public web link.	22	0	-		0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes, the Company has established a formal sales policy and well-defined standard operating procedures (SOPs) to address customer grievances in a structured and timely manner, ensuring consistent service quality and a high level of customer satisfaction. Web link: https://cms.lnjbhilwara.com/Complaint/	1,656	374	Quality related complaints	1,475	193	Quality related complaints
Value Chain Partners	Yes, the Company has designated the Corporate Commercial Department and the Corporate Finance Department to handle grievances through a structured and well-defined mechanism, ensuring timely, transparent, and effective resolution. Mail ID-info.rswm@lnjbhilwara.com	0	0	-	0	0	-

Anchored in a strong culture of principled business conduct, RSWM Limited adheres to high standards of ethics, transparency, and accountability across all its operations. The Company remains firmly committed to ethical governance, transparent practices, and fair stakeholder engagement.

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

Overview of the entity's material responsible business conduct and sustainability issues, including key environmental and social risks and opportunities, the rationale for their identification, and the strategies adopted to mitigate or manage such risks along with their associated financial implications:

S. No.	Material Issue Identified	R/O	Strategic & Regulatory Rationale (RSWM Specific)	Approach to Mitigate / Leverage	Financial Implications (Positive & Negative Justified)
1	**Climate Change, Energy & Emissions (Decarbonisation)**	Risk	RSWM's large-scale, energy-intensive operations across 11 manufacturing units expose it to increasing regulatory scrutiny (BRSR Core, global carbon norms) and export-driven ESG expectations.	Renewable energy procurement, biofuel usage in boilers, energy-efficient technologies, and continuous emissions monitoring.	**Positive:** Reduced energy costs and volatility, improved margins, access to green financing, enhanced export competitiveness. **Negative:** Carbon pricing exposure, regulatory penalties, increased compliance costs, and potential loss of export orders.
2	**Water Stewardship & Effluent Management**	Risk	High water dependency in yarn and fabric processing, combined with operations in water-stressed regions like Rajasthan, creates regulatory and operational risks.	ZLD systems, water recycling, rainwater harvesting, and strict monitoring of discharge standards.	**Positive:** Lower freshwater costs, regulatory compliance, operational continuity. **Negative:** Plant shutdown risks, penalties, increased water sourcing costs, and community conflicts.
3	**Circularity & Waste Management**	Opportunity	Textile waste generation and increasing regulatory focus on circular economy create opportunities for resource optimisation and compliance.	Recycling of textile waste, reuse of by-products, process optimisation, and improved waste management practices.	**Positive:** Cost savings from material efficiency, reduced disposal costs, improved margins. **Negative:** Higher disposal costs, regulatory non-compliance risk, and operational inefficiencies if unmanaged.
4	**Sustainable Product Innovation (Green Fibres & Textiles)**	Opportunity	With its established green fibre manufacturing capabilities and 100% capacity utilization during the year, RSWM is well-positioned to capitalize on the growing global demand for sustainable textiles.	Investment in R&D, expansion of eco-friendly product portfolio, and collaboration with global brands.	**Positive:** Premium pricing, new market access, diversified revenue streams, long-term growth. **Negative:** Loss of competitiveness and missed revenue opportunities if innovation lags.
5	**Product Stewardship & Chemical Management**	Risk	Export to 70+ countries requires compliance with global standards (REACH, ZDHC), making chemical management critical for market access.	Adoption of restricted substance norms, supplier engagement, product testing, and certifications.	**Positive:** Sustained export revenue, stronger customer trust, reduced rejection risk. **Negative:** Shipment rejections, penalties, recall costs, and reputational damage.
6	**Occupational Health & Safety (OHS)**	Risk	Large workforce operating across multiple manufacturing units with high-speed machinery increases exposure to safety risks and regulatory obligations.	Safety management systems, regular training, incident monitoring, and continuous improvement initiatives.	**Positive:** Lower accident-related costs, improved productivity, reduced insurance costs. **Negative:** Compensation claims, downtime losses, legal liabilities, and regulatory penalties.

S. No.	Material Issue Identified	R/O	Strategic & Regulatory Rationale (RSWM Specific)	Approach to Mitigate / Leverage	Financial Implications (Positive & Negative Justified)
7	Human Rights & Labour Practices (Value Chain)	Risk	Extensive workforce and supply chain increase exposure to labour compliance risks and global buyer expectations on ethical sourcing.	Supplier code of conduct, labour audits, grievance mechanisms, and policy alignment with global standards.	**Positive:** Improved stakeholder trust, access to global markets, reduced attrition costs. **Negative:** Legal exposure, supply disruptions, and reputational risks affecting revenue.
8	Diversity, Equity & Inclusion (DEI)	Opportunity	As a large employer in the textile sector, improving diversity aligns with ESG expectations and enhances organisational effectiveness.	Inclusive hiring, gender diversity initiatives, leadership sensitisation, and workforce monitoring.	**Positive:** Better talent retention, improved productivity, reduced hiring costs. **Negative:** Higher attrition and reduced competitiveness in attracting talent if not addressed.
9	Supply Chain Sustainability & Traceability	Risk	Dependence on raw materials like cotton and synthetic fibres and increasing ESG expectations from global buyers necessitate transparency and traceability.	Supplier ESG assessments, traceability systems, and sustainable procurement practices.	**Positive:** Supply chain resilience, stable procurement costs, improved market access. **Negative:** Supply disruptions, increased costs, and loss of contracts if non-compliant.
10	Cybersecurity & Data Privacy	Risk	Increasing digitalisation across manufacturing and business processes exposes RSWM to cyber risks and regulatory obligations.	IT governance strengthening, cybersecurity frameworks, employee awareness, and periodic audits.	**Positive:** Business continuity, protection from financial loss, enhanced stakeholder confidence. **Negative:** Financial loss, operational disruption, regulatory penalties, reputational damage.
11	Energy Security & Transition Resilience	Opportunity	High energy dependence creates exposure to price volatility, while energy transition offers opportunities for stability through renewables.	Expansion of renewable sourcing, adoption of alternative fuels, and energy audits.	**Positive:** Cost predictability, reduced fuel price risk, improved operational resilience. **Negative:** Increased costs and production disruption if energy risks are not managed.
12	Innovation, Digitalisation & Operational Efficiency	Opportunity	Large integrated manufacturing operations provide scope for efficiency gains through automation and digitalisation.	Investment in automation, digital monitoring, and process optimisation across plants.	**Positive:** Cost optimisation, improved margins, enhanced competitiveness.. **Negative:** Higher operating costs and reduced efficiency if technological adoption is delayed.

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.

Part 1 – Policy and Management Processes

Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
(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 thePolicies, if available	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Key Policy Web-links

Policy Name	Applicable Principles	Web Link
Code of Business Conduct & Ethics	P1, P5, P7	https://www.rswm.in/investors/code-of-conduct/
Sustainability / Environment & Social Policy	P2, P6, P8	https://rswm.in/pdf/od/RSWM_Economic_Environment_and_Social_Policy.PDF
Sexual Harassment (POSH) Policy	P3, P5	https://rswm.in/pdf/od/Sexual_Harrasment_Policy.pdf
Whistle-Blower / Vigil Mechanism Policy	P1, P5	https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf
Nomination & Remuneration Policy	P1, P3	https://rswm.in/pdf/policy/Nomination_and Remuneration_Policy.pdf
Dividend Distribution Policy	P1, P4, P7	https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf
Material Subsidiary Policy	P1	https://rswm.in/pdf/policy/Material_Subsidary_Policy.pdf
Related Party Transactions Policy	P1	https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf
CSR Policy	P8	https://rswm.in/wp-content/uploads/2022/05/RSWM-CSR-Policy.pdf
Privacy Policy / Cybersecurity Framework	P9	https://rswm.in/privacy-policy/

2. Whether the entity has translated the policy into procedures. (Yes / No)

Yes. RSWM Limited translates policies into well-defined Standard Operating Procedures (SOPs) embedded across all business units. Leadership ensures alignment between corporate policies and operational execution, reinforcing regulatory compliance, accountability and responsible business conduct. This approach institutionalises best practices and fosters a culture of integrity, efficiency and continuous improvement.

3. Do the enlisted policies extend to your value chain partners? (Yes/No)

Yes. RSWM Limited extends its policies to value chain partners by promoting responsible environmental and social practices. While these standards are firmly embedded within internal operations, the Company is actively working to align its value chain partners through continuous engagement and collaboration, supporting a more sustainable and responsible ecosystem.

4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

Principle	Relevant Standards / Certifications Adopted
Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	Provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Quality Management System (ISO 9001:2015) Fair Trade Certification- SMETA (SEDEX Members Ethical Trade Audit Report)
Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe	Registration, Evaluation, Authorisation, and Restriction of Chemicals (REACH) Forest Stewardship Council (FSC) Better Cotton Initiative (BCI) Environmental Management System ISO 14001:2015 Zero Discharge of Hazardous Chemicals (ZDHC) Quality Management System (ISO 9001:2015) OEKO-TEX® Made in Green (MIG) Fair Trade Certification Global Organic Textile Standards (GOTS) Organic Contents Standard (OCS) Global Recycled Standard (GRS)
Principle 3 – Businesses should respect and promote the well-being of all employees, including those in their value chains	ISO 45001, SA 8000 Occupational Health and Safety Management Systems (ISO 45001:2018)
Principle 4 – Businesses should respect the interests of and be responsive to all their stakeholders	SA 8000, Fairtrade, Forest Stewardship Council (FSC), Better Cotton Initiative (BCI) CSR disclosures under Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended
Principle 5 – Businesses should respect and promote human rights	SA 8000, Fairtrade
Principle 6 – Businesses should respect and make efforts to protect and restore the environment	Environmental Management System ISO 14001:2015 Zero Discharge of Hazardous Chemicals (ZDHC) Occupational Health and Safety Management System (45001:2018) OEKO-TEX® Made in Green (MIG) Fair Trade Certification Global Organic Textile Standards (GOTS) Organic Contents Standard (OCS) Global Recycled Standard (GRS) Recycled Claim Standard (RCS)
Principle 7 – Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	United Nations Sustainable Development Goals (SDGs)
Principle 8 – Businesses should promote inclusive growth and equitable development	Fair Trade Certification Better Cotton Initiative (BCI), SA 8000, Forest Stewardship Council (FSC) CSR disclosures under Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended
Principle 9 – Businesses should engage with and provide value to their consumers in a responsible manner	Registration, Evaluation, Authorisation, and Restriction of Chemicals (REACH) Quality Management System (ISO 9001:2015) OEKO-TEX® Made in Green (MIG) Fair Trade Certification Global Organic Textile Standards (GOTS) Organic Contents Standard (OCS) Global Recycled Standard (GRS)

5. **Specific commitments, goals and targets set by the entity with defined timelines, if any.**

   The Company has outlined a structured decarbonisation and environmental improvement plan to enhance resource efficiency and reduce its environmental footprint. Key priorities include reducing electricity consumption, increasing the share of renewable energy in total energy consumption reducing diesel consumption, and lowering air emissions from energy sources. The Company is also focused on strengthening circularity through effective hazardous and non-hazardous waste management, optimising wastewater treatment processes, encouraging the use of eco-friendly chemicals, and promoting sustainable operational practices. Initiatives such as expansion of rooftop solar installations, procurement of green energy through open access, adoption of electric vehicles for local operations, and enhanced waste recovery mechanisms have been identified to support these objectives. Defined responsibilities, measurement methodologies, and periodic verification mechanisms have been established to monitor progress and drive the achievement of the Company's environmental targets by 2026.

6. **Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.**

   RSWM Limited continues to make steady progress towards its ESG commitments through focused implementation of sustainability initiatives, including improvements in energy efficiency, increased adoption of renewable energy, responsible water management, and strengthening of governance practices. While certain long-term targets are in the process of being fully formalised and scaled, the Company remains committed to its sustainability roadmap and is continuously enhancing its strategies to achieve its stated goals. This ongoing progress reflects RSWM's vision of building a resilient, future-ready organisation driven by sustainable and responsible growth.

Part 2 – Governance, Leadership and Oversight

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

   At RSWM Limited, sustainability is not just a goal, it is an integral part of our DNA, driving every facet of our business operations and future vision. We are committed to building a resilient, future-ready organization with environmental stewardship, social responsibility, and governance excellence at its core. Our dedication to sustainable practices is reflected in our key achievements and ambitious long-term targets.

   In FY 2025-26, we made significant strides toward our sustainability objectives. We successfully commissioned renewable energy procurement from the Adani Group, bringing us closer to our target of increasing renewable energy share to 30%+ of total electricity consumption by FY 2027. Additionally, our commitment to biofuel usage in boilers led to a notable reduction in Scope 1 carbon intensity, with 333.41 TJ of renewable fuel utilized in FY 2025-26 alone. This effort plays a crucial role in driving our transition toward a low-carbon future.

   Our operational efficiency continues to improve, with our Zero Liquid Discharge (ZLD) systems now fully operational across all wet-processing units, ensuring no wastewater is released into the environment. Furthermore, we have significantly reduced our Lost Time Injury Frequency Rate (LTIFR) to 0.19 in FY 2025-26, showcasing our dedication to maintaining a zero-harm workplace.

   We are also taking bold steps in extending the scope of our environmental impact. Our supplier GHG assessment program identifies our top 10 suppliers, forming the foundation for the achievement of 80% supplier GHG coverage by FY 2027. Additionally, we are proud to report zero material data breaches this year, further underscoring our commitment to cybersecurity and data privacy.

   Looking ahead, our vision remains focused on creating a sustainable and responsible future for all stakeholders. By FY 2050, we aim to achieve Net Zero GHG emissions, aligning with global decarbonization goals and ensuring our continued leadership in sustainable textile manufacturing. We are also committed to expanding our green fiber capacity to meet the growing demand for sustainable products in the textile industry.

At RSWM, we are more than a business – we are custodians of a better, greener future. Our approach is holistic, transparent, and rooted in ethical practices. We are proud of our progress, yet we know there is more to be done. Together, we will continue to innovate, lead, and inspire in our pursuit of environmental, social, and governance excellence.

We remain committed to our stakeholders and the planet, ensuring that every step we take is a step toward a sustainable, inclusive, and prosperous tomorrow.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy.

Particulars	Details
Name	Mr. Nitin Tulyani – Chief Financial Officer (CFO)
Telephone	+91-1483-223144 to 223150, 223478
Email ID	nitin.tulyani@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.

The Company has constituted a Risk Management Committee at the Board level, which is responsible for overseeing sustainability-related matters, including identification, assessment, and mitigation of ESG risks, and monitoring alignment with the Company's long-term sustainability objectives.

In addition, other Board Committees play a complementary role within their respective mandates: the Corporate Social Responsibility (CSR) Committee ensures effective implementation and monitoring of community development and social impact initiatives; the Audit Committee oversees the integrity of financial reporting, internal controls, and the effectiveness of the whistle-blower mechanism; the Nomination and Remuneration Committee supports governance through oversight of board composition, leadership development, and alignment of remuneration practices with organisational goals; and the Stakeholders' Relationship Committee focuses on addressing stakeholder concerns and strengthening engagement mechanisms.

Collectively, these Committees support a structured governance framework that enables RSWM Limited to effectively manage its sustainability priorities and associated risks.

S. No.	Name	Designation	DIN
1	Shri Riju Jhunjhunwala	Chairman	00061060
2	Shri Surya Kant Gupta	Member	00323759
3	Shri Thomas Varghese	Member	02263496

Part 3 – NGRBC Review Details

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Company's overall performance, including sustainability, is reviewed quarterly by executive management and the Audit Committee, as well as quarterly/half-yearly by the Risk Management and Sustainability Committee. Routine internal audits ensure compliance, continuous improvement, and operational integrity across all units.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	A strong compliance culture ensures alignment with statutory mandates across all functions. Preventive controls and real-time monitoring mitigate risks, with swift corrective actions for any deviations. Compliance is managed through an integrated monitoring system, supported by a compliance framework, with periodic reviews by an independent agency to ensure adherence and address non-compliances.																	

11.	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No. RSWM Limited follows a robust policy governance framework to ensure that its policies remain current and aligned with evolving regulatory and business requirements. The effectiveness of policies is regularly assessed through internal audits and periodic reviews. The Company is also progressively strengthening its governance practices and will undertake independent external assessments, as required, to further enhance policy effectiveness and compliance. GHG inventory externally prepared By ISO 14064-1 aligned partner and PAT Measure & Verification Audit was also done by external energy auditor. The Company is progressively strengthening its external assurance framework across all NGRBC principles.								

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

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

SECTION C :

PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Overview / Objective - This principle reflects the Company's commitment to upholding strong ethical values, transparency, and accountability across all its operations and stakeholder interactions. By fostering a culture of integrity and implementing robust governance mechanisms, the Company demonstrates a good faith effort to prevent unethical or unlawful conduct, thereby mitigating potential financial and reputational risks associated with regulatory non-compliance. This approach is aligned with SDG 16 – Peace, Justice and Strong Institutions, reinforcing the Company's commitment to responsible and ethical business practices.

ESSENTIAL INDICATORS- IMPORTANCE TO INVESTORS:

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

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	**2**	1. ESG Strategy and Implementation 2. Code of Business Conduct and Ethics. 3. Familiarization Programs for Independent Directors 4. Awareness on Regulatory Updates	**100%**
Key Managerial Personnel	**7**	5. Leadership Development, Diversity Inclusion and Sensitivity 6. Data Privacy and Cyber security 7. Code of Conduct 8. Anti-Corruption and Anti-Bribery 9. Compliance relating to Sanctions	**100%**
Employees other than BOD and KMPs	**47**	1. Fire Safety Awareness 2. Mental Health & Stress Management Sessions 3. Insider Trading Awareness 4. Data Privacy and Cyber Security 5. Human Rights Trainings 6. Diversity, Equity & Inclusion Sensitisation 7. Water Conservation and Efficient Use of Resources 8. ESG and Sustainability Awareness 9. Financial Literacy and Personal Finance Management	**87%**
Workers	**73**	1. Right to safe and healthy working conditions 2. Fire Safety Awareness 3. POSH Training 4. Diversity, Equity and Inclusion 5. Freedom from forced labour and child labour 6. Prevention of harassment and workplace violence and many more 7. Water Conservation and Efficient Use of Resources 8. ESG and Sustainability Awareness	**90%**

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):**

No monetary penalties, fines, settlements or compounding fees were imposed on the Company or its Directors/KMPs by any regulatory, law enforcement or judicial authority during FY 2025-26. No non-monetary actions (imprisonment/punishment) were levied.

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.**

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.**

Yes, RSWM Limited is committed to maintaining the highest standards of integrity and ethical conduct in all its business operations. The Company has a robust Anti-Corruption and Anti-Bribery Policy that is designed to ensure compliance with both anti-corruption and anti-bribery rules and regulations.

To support this commitment, RSWM Limited conducts regular, mandatory training sessions for all employees, officers, directors, contractors, agents, and other representatives, focusing on identifying, preventing, and reporting corrupt practices and unethical behaviour. The policy provides clear guidelines on prohibited conduct, including bribery and facilitation payments, and establishes strong reporting and monitoring mechanisms to ensure adherence.

In addition, RSWM Limited ensures that its business partners, vendors, and other third parties are also aligned with its anti-corruption and anti-bribery standards. The Company monitors compliance through audits and periodic reviews, thereby reinforcing a zero-tolerance approach towards corruption.

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

RSWM Limited has a zero-tolerance approach towards bribery and corruption, which is deeply embedded in our governance framework. We conduct regular audits, risk assessments, and operational reviews to ensure compliance with all relevant laws and regulations, including those related to anti-corruption.

To date, there have been no instances where any Directors, Key Managerial Personnel (KMPs), employees, or workers at RSWM Limited have faced disciplinary action from any law enforcement agency for charges of bribery or corruption.

Furthermore, we have implemented secure and confidential whistleblowing channels that allow anyone in our value chain to report ethical concerns without fear of retaliation. These measures are fundamental in maintaining a culture of integrity, trust, and accountability across our operations.

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

RSWM Limited maintains a strong commitment to ethical decision-making and impartiality in all business operations. Employees, directors, and stakeholders are actively encouraged to disclose any potential or actual conflicts of interest. This proactive approach ensures transparency, strengthens internal accountability, and upholds stakeholder trust.

To date, RSWM Limited has not received any formal complaints regarding conflicts of interest. We continue to foster an environment where ethical conduct is prioritized, and any potential conflicts are addressed promptly through established internal channels.

	FY 2025-26 (Current Financial Year)		FY 2024-25 (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.

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

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	40	41

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	14.18%	6%
	b. Number of dealers / distributors to whom sales are made	138	126
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	42.43%	43.59%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.34%	0.04%
	b. Sales (Sales to related parties / Total Sales)	0.43%	0.39%
	c. Investments (Investments in related parties / Total Investments made)	100%	-
	d. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programm
No formal awareness programmes specifically for value chain partners were conducted in FY 2025-26. However, RSWM Limited has initiated supplier GHG emission tracking through ISO 14064 aligned external consultant and is in process to develop a structured supplier engagement programme for coming years.		

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

Yes. RSWM Limited has established a clear and comprehensive process to manage and avoid conflicts of interest involving members of the Board. As part of the Company's governance framework, the Board and Senior Management are required to adhere to the Code of Conduct for the Board of Directors and Senior Management, which emphasizes ethical leadership and decision-making.

As per the Company's Code of Conduct for the Board of Directors and Senior Management, it is mandatory for individuals to disclose any potential conflicts of interest. Senior Management is required to disclose any such conflicts to the Managing Director and obtain written approval prior to engaging in any related transactions. Subsequently, the Managing Director is obligated to report these conflicts to the Chairman of the Board. Board Members, in turn, must report any conflicts to the full Board for further review and resolution.

This process ensures transparency and accountability, preventing any situations that could compromise the Company's interests. Additionally, RSWM Limited promotes a culture of openness through the Whistleblower Policy, enabling employees to report unethical behavior or conflicts of interest safely and confidentially.

This structured and systematic approach to conflict management ensures that RSWM Limited operates with the highest level of integrity, in compliance with applicable regulations, and in the best interests of its stakeholders.

Our Code of Conduct reflects our commitment to integrity and responsible decision-making, and is publicly available on our website: - - 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 principle focuses on promoting the provision of goods and services in a manner that is both sustainable and safe. It emphasizes the importance of supporting local suppliers, particularly those from vulnerable or marginalized groups, and critically evaluating procurement practices. This includes assessing aspects such as supplier lead times and negotiated purchasing prices, which could potentially lead to negative environmental or supply chain impacts. By aligning with various Sustainable Development Goals (SDGs), it highlights the organization's role in contributing to global sustainability objectives, such as ensuring access to clean energy, promoting decent work, reducing inequalities, and taking action on climate change, among others.

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.**

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of Improvements in Environmental and social impacts
R&D	-	-	-
Capex	21.78%	22.39%	Agro Boiler and Solar Plant

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

No, the company does not have formal procedures in place for sustainable sourcing at this time. However, the Company remains committed to responsible procurement practices, focusing on quality, environmental awareness, and ethical considerations. While sustainable sourcing is not yet formalized, the Company strategically partners with suppliers who align with ecological and ethical standards, ensuring that synthetic and natural fibers are sourced from trusted networks that meet the required quality and fairness criteria. Our supplier code of conduct discourages child labour, unethical practices, and forced labours, for business associates as a strategy of sustainable sourcing. The Company is focused on exploring ways to enhance its procurement practices to align more closely with sustainable sourcing in the future.

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

As the company does not have formalized procedures in place for sustainable sourcing, it does not have a specific percentage for sustainably sourced inputs. However, RSWM Limited is committed to responsible procurement practices. Approximately 90% of the fiber sourced, excluding cotton, is procured from vendors who adhere to recognized social and environmental standards, such as SA 8000 and ISO 14001. This demonstrates the company’s ongoing effort to ensure that the majority of its inputs align with recognized ethical and environmental practices, even in the absence of a formal sustainable sourcing policy.

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.**

Waste Category	Management Approach
Plastics (including packaging)	Segregated and sent to certified recyclers; compliance with Plastic Waste Management Rules 2016 and EPR for packaging materials
E-Waste	Handled per E-Waste (Management) Rules 2022; certified e-waste recyclers engaged for metal and plastic recovery
Hazardous Waste (used oils, dyes, chemicals)	Segregated, safely stored and disposed via licensed TSDF vendors; compliance with Hazardous and Other Wastes Rules 2016
Non-Hazardous Waste (fabric scraps, yarn trimmings)	Reused internally or sold to authorised recyclers; ferrous/non-ferrous metals sent to registered recyclers; minimises landfill

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

Yes. EPR is applicable. RSWM Limited's waste collection plan is aligned with the EPR plan submitted to Pollution Control Boards with registration under brand owner category.The Company complies with applicable EPR regulations for plastics and packaging as per applicable norms.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent External agency (Yes/No)	Results communicated In public domain (Yes/ No) If yes, provide the web-link
No formal Life Cycle Assessment (LCA) has been conducted for products in FY 2025-26.					

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

Name of Product /Service	Description of the risk / concern	Action Taken
	NIL	

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Recycled Polyester Fiber (In Spinning)	58.10%	56.46%
Plastic Pet Bottles (In Recycled fiber manufacturing)	100%	100%

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

Not Applicable

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	NA

PRINCIPLE 3

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

Overview -This principle emphasizes the importance of creating a work environment that prioritizes the well-being of all employees and value chain partners, fostering an inclusive and non-discriminatory culture. It recognizes that employee well-being extends to their families, highlighting the importance of a positive work environment, fair treatment, and equitable opportunities for all. By promoting policies and practices that support health, safety, education, and economic growth, businesses contribute to the overall well-being of their workforce. This principle aligns with several SDGs: 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). These goals underscore the business's role in fostering inclusive and sustainable development within its workforce and beyond.

1 NO POVERTY | 2 ZERO HUNGER | 3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 11 SUSTAINABLE CITIES AND COMMUNITIES

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,622	1,622	100%	1,622	100%	0	0%	1,622	100%	1,622	100%
Female	84	84	100%	84	100%	84	100%	0	0%	84	100%
Total	**1,706**	**1,706**	**100%**	**1,706**	**100%**	**84**	**100%**	**1,622**	**100%**	**1,706**	**100%**
Other than Permanent Employees											
Male	17	0	0%	0	0%	0	0%	0	0%	0	0%
Female	5	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**22**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	13,015	13,015	100%	13,015	100%	0	0%	13,015	100%	12,970	100%
Female	2,517	2,517	100%	2,517	100%	2,517	100%	0	0%	2,517	100%
Total	**15,532**	**15,532**	**100%**	**15,532**	**100%**	**2,517**	**100%**	**15,532**	**100%**	**15,487**	**100%**
Other than Permanent Employees											
Male	655	54	8.24%	124	18.93%	0	0%	291	44.43%	0	0%
Female	203	41	20.20%	39	19.21%	21	10.34%	0	0%	0	0%
Total	**858**	**95**	**11.07%**	**163**	**19.00%**	**21**	**10.34%**	**291**	**44.43%**	**0**	**0%**

The Company is committed to creating a secure, inclusive, and growth-oriented environment that emphasizes the well-being and professional advancement of its employees.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of The Company	0.14%	0.11 %

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	98.13%	98.29%	Yes	94.17 %	98.47 %	Yes
Gratuity	99.40%	98.29%	N/A	100%	100%	N/A
ESI	19.26%	99.57%	Yes	9.03%	95.68%	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.

Yes, RSWM Limited ensures that its premises, including manufacturing plants, offices, and project sites, are fully accessible to differently-abled employees in compliance with the Rights of Persons with Disabilities Act, 2016. Our facilities are equipped with wheelchair-accessible restrooms, elevators, and ramps to ensure ease of movement. Additionally, we foster a culture of psychological safety and inclusive leadership to support the growth and well-being of all employees.

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

Yes, RSWM Limited has an Equal Opportunity Policy in line with the Rights of Persons with Disabilities Act, 2016. The policy promotes equal access to employment, career development, and workplace participation for individuals with disabilities. We continually work to enhance accessibility through inclusive design and digital platform improvements, reinforcing our commitment to diversity and inclusion.

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

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
Total	**-**	**-**	**-**	**-**

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.**

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes - Grievances are addressed through a three-tier escalation process, starting with immediate supervisors or departmental heads. If unresolved, concerns can be escalated to the Plant HR Head or Plant Head, and ultimately to the Functional or Business Head.
Other than Permanent Workers	Yes - The same process applies, with the first point of contact being the supervisor, followed by escalation to the HR Head or Plant Head, and further to the Functional Head if necessary.
Permanent Employees	Yes - Permanent employees can raise concerns through the same escalation channels, with the added option of reporting directly to the Chief Human Resources Officer (CHRO) for any unresolved grievances.
Other than Permanent Employees	Yes - A similar grievance resolution process is followed, ensuring accessibility and fairness for all workers, with the CHRO overseeing unresolved escalations.

The Company has formulated a Policy on Prevention of Sexual Harassment at Workplace for prevention, prohibition and redressal of sexual harassment at workplace and Internal Complaints Committee has also been set up to redress any such complaints received, if any. The Company periodically conducts sessions for employees across the organisation to build awareness about the Policy and the provisions of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company promotes an open-door policy, where senior management regularly engages with employees across all levels, fostering a culture of openness, trust, and timely issue resolution.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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)
Total Permanent Employees	**1,706**	**0**	**0%**	**1,770**	**0**	**0%**
Male	1,622	0	0%	1,687	0	0%
Female	84	0	0%	83	0	0%
Total Permanent Workers	**15,532**	**15,463**	**99.55%**	**15,097**	**10,026**	**66.41%**
Male	13,015	12,946	99.47%	12,711	8,216	64.63%
Female	2,517	2,516	99.96%	2,386	1,810	75.85%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety		On Skill Upgradation		Total (D)	On Health and Safety		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/A)	Number (F)	% (F/A)
Employees										
Male	1,639	775	47.28%	687	41.92%	1,687	822	48.72 %	721	42.73 %
Female	89	58	65.17%	21	23.60%	83	53	63.85%	21	25.30%
Total	**1,728**	**833**	**48.20%**	**708**	**40.97%**	**1,770**	**875**	**49.43%**	**742**	**41.92%**
Workers										
Male	13,670	7,003	51.23%	4,955	36.25%	12,711	6,312	49.65%	5,310	41.77%
Female	2,720	1,325	48.71%	1,364	50.15%	2,386	1,208	50.62%	1,263	52.93%
Total	**16,390**	**8,328**	**50.81%**	**6,319**	**38.55%**	**15,097**	**7,520**	**49.81%**	**6,573**	**43.53%**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total(A)	No.(B)	% (B/A)	Total(C)	No.(D)	% (D/C)
Employees						
Male	1,639	1,639	100%	1,687	1,687	100%
Female	89	89	100%	83	83	100%
Total	**1,728**	**1,728**	**100%**	**1,770**	**1,770**	**100%**
Workers						
Male	13,670	1,943	14.21%	12,711	2,649	20.84%
Female	2,720	267	9.82%	2,386	583	24.43%
Total	**16,390**	**2,210**	**13.48%**	**15,097**	**3,232**	**21.40%**

10. **Health and safety management system:**

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

Yes, the Company has established a robust Occupational Health and Safety Management System (OHSMS) that systematically identifies potential hazards, mitigates occupational risks, and ensures full compliance with relevant statutory requirements. This framework includes clearly defined safety protocols, standardized operating procedures, structured training modules, and regular risk assessments.

Also, the Company's health and safety management system is based on ISO 45001, the International Standard for Occupational Health and Safety, which emphasises on enhancing EHS performance by setting objectives and targets and continually monitoring key performance indicators. Routine audits, incident analyses, and safety inspections are carried out across all locations to maintain workplace safety standards. A cross-functional Safety Committee, led by a designated Safety Officer and supported by senior plant leadership, oversees the system's implementation, fostering a culture of prevention, accountability, and continuous improvement throughout the organization.

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 RSWM Limited, each unit is equipped with a dedicated Safety Department, headed by the Safety Officer, who is responsible for identifying, preventing, and addressing work-related hazards. Regular safety training sessions are conducted to raise awareness and improve preparedness among workers. Employees are encouraged to report any safety concerns promptly to the Safety Officer. Additionally, routine inspections by safety personnel are carried out to proactively identify and mitigate potential risks, ensuring a consistently safe working environment.

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

Yes. Employees have clear processes to report work-related hazards to the Safety Officer. Workers are encouraged to promptly report any hazards they encounter, and the system includes measures for employees to remove themselves from dangerous situations if necessary.

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

Yes. RSWM Limited recognizes its workforce as a valuable asset and prioritizes their well-being. Employees and workers of the Company have access to non-occupational medical and healthcare services, primarily through the ESIC Schemes and / or health insurance coverage by the employer. These services include outpatient and inpatient treatment, maternity care, and other general health services at ESIC Hospital. For employees not covered under ESIC, the organisation provides group health insurances policies that ensure access to quality medical care for non-work related health issues

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

Safety Incident / Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.19	0.5
Total recordable work-related injuries	Employees	-	-
	Workers	9	19
No. of Fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	1	8

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

At RSWM Limited, the health and safety of our employees are integral to our operational ethos. The Company has implemented a comprehensive Environment, Health & Safety (EHS) framework designed to identify and address potential hazards, mitigate risks, and ensure continuous improvement across all its facilities. The following measures have been put in place to foster a safe, healthy, and resilient work environment:

- **Occupational Health & Safety Management**

  RSWM Limited has implemented a unified Health & Safety Management System (HSMS) across all manufacturing units. The system is guided by Standard Operating Procedures (SOPs) and risk-prevention guidelines to systematically address safety concerns. It includes protocols for high-risk areas such as electrical operations, elevated work zones, and confined spaces, ensuring preventive actions are taken proactively. A dedicated Safety Department, led by experienced safety officers, oversees the execution of safety protocols, employee awareness initiatives, and incident management.

- **Training and Awareness**

  Regular safety patrols, inspections, and interactive sessions are conducted to foster an open communication culture and ensure the workforce remains engaged in maintaining a safe environment. Mandatory safety orientations are provided to new employees, and periodic fire drills ensure preparedness in emergency situations. Additionally, ongoing training and awareness programs are in place to keep employees informed about safety protocols and evolving risks.

- **Safety Improvement Actions**

  To drive continuous improvement in safety standards, RSWM Limited conducts detailed incident analyses to identify root causes and implement corrective actions. Safety audits, both internal and external, are conducted regularly to ensure compliance and improve the effectiveness of safety measures. Additionally, near-miss incidents are carefully monitored, and preventive measures are taken to eliminate potential risks before they escalate..

- **Adoption of Global Best Practices in Safety**
  Our ergonomically designed infrastructure, along with our ongoing capacity-building initiatives, reflects our commitment to providing a safe and resilient work environment, responsibly aligned with global best practices.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	8	-	-	9	-	-
Health & Safety	14	-	-	16	-	-

14. Assessments for the year:

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

Company is ISO 45001 certified and undergo periodic assessments to ensure robustness of safety management systems. Our Internal audits on Health and Safety practices are conducted on a quarterly basis, and Statutory Authority inspect the plant premises basis scheduled inspections. Customer nominated external audit agency also assess the entire premises based on their code of conduct.

For Working Conditions, company is certified ISO 9001 and ISO 45001. These audits are in addition to the audits of customers' code of conduct, which are carried out either by the customers themselves or by third-party agencies nominated by the customers.

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.

RSWM Limited is committed to ensuring a safe and healthy workplace across all its manufacturing units. To address safety-related incidents and mitigate significant risks identified through health and safety assessments, the Company has implemented the following measures:

1. **Incident Reporting and Response:**

   All safety-related incidents are promptly reported to the Safety Department, led by qualified safety officers. The Company follows a structured response protocol to address incidents, ensure immediate corrective actions, and investigate root causes.

2. **Proactive Risk Mitigation:**

   The Safety Department conducts routine inspections and audits to identify potential hazards and proactively mitigate risks. Corrective actions, including updating safety protocols and enhancing training, are taken to prevent future incidents

3. **Health & Safety Assessments:**

   RSWM undergoes regular Environment, Health, and Safety (EHS) assessments by accredited external agencies. These audits help identify risks and ensure compliance with global safety standards, with continuous improvements being implemented based on audit findings.

4. **Employee Training and Awareness:**

   Regular safety training sessions and workshops are conducted to raise awareness, educate employees on safe practices, and empower them to report hazards. Incident analysis and corrective action training are also part of continuous improvement efforts.

5. **Monitoring and Continuous Improvement:**

   Following any safety incident, corrective measures are implemented and monitored for effectiveness. The Company conducts periodic reviews to assess the effectiveness of safety measures and to ensure compliance with updated safety standards.

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).**

   Yes. The Company provides Mediclaim and accidental insurance coverage to employees, which includes a defined compensation amount in the event of death. This compensation is provided to the nominated family members of the employee.

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

   RSWM Limited ensures that all vendors, service providers, and partners comply with statutory and regulatory requirements through contractual agreements. These agreements include clauses that mandate the timely deduction and deposit of statutory dues. The Company also promotes strong financial governance among its partners to maintain compliance and foster shared accountability.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	-	-	-	-
Workers	1	8	-	-

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	NIL
Working Condition	NIL

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

   During the current financial year, RSWM Limited's risk assessment process did not identify any material risks requiring immediate mitigation. However, the Company has a mechanism in place to assess and monitor the safety performance of its value chain partners. Suppliers are required to implement time-bound corrective actions based on assessment recommendations. Additionally, the Company conducts awareness sessions and shares best practices with suppliers to continuously improve occupational health and safety systems across the value chain.

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all their stakeholders.

Overview / Objective: This principle emphasizes the importance of engaging with a diverse range of stakeholders, ensuring their interests are respected and responded to. By proactively engaging with stakeholders, an organization can identify both positive and negative impacts it may have, allowing for better-informed decision-making and fostering stronger relationships. These engagements help the organization align its business practices with societal expectations, ultimately contributing to sustainable growth. This principle is closely aligned 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, promoting a more inclusive and equitable business approach.

1 NO POVERTY | 5 GENDER EQUALITY | 11 SUSTAINABLE CITIES AND COMMUNITIES | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

   RSWM Limited recognizes the importance of its stakeholders in driving long-term value creation and operational success. To effectively identify its key stakeholders, the Company follows a structured stakeholder mapping process. This process involves categorizing stakeholders based on their relevance and impact on the business. The key criteria for identification include the level of influence stakeholders have on the Company's decisions, operations, and overall sustainability.

   The Company classifies stakeholders into two broad categories:

   1. **Internal Stakeholders:** This group includes employees, contract workers, and support staff, whose involvement directly impacts daily operations and productivity.

   2. **External Stakeholders:** This group encompasses investors, regulators, customers, suppliers, business partners, communities, and NGOs. These stakeholders are critical to the Company's supply chain, regulatory compliance, market presence, and social responsibility efforts.

   The identification of stakeholders is a dynamic process, continuously evolving in response to changes in the business environment, regulatory landscape, and market trends. The Company also considers stakeholders who:

   - Depend on the Company's products, services, or operations for their livelihoods and well-being.
   - Hold legal, commercial, or moral responsibilities towards the Company.
   - Possess the ability to influence decision-making, either through regulatory power or market forces.

   By systematically identifying and prioritizing its stakeholders, RSWM ensures that its actions align with the expectations and needs of those most critical to its success and sustainability.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement (including key topics and concerns raised)
Employees (Own Workforce)	No	Town halls, training programs, internal communication, feedback forums	Quarterly	Enhance employee well-being, build trust, align workforce with organizational goals, address concerns related to work-life balance, career development, and job satisfaction.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement (including key topics and concerns raised)
Value Chain Partners	No	Supplier interactions, audits, surveys, partnerships	Annually	Ensure fair practices, improve working conditions, strengthen responsible sourcing, address issues related to health, safety, and labor rights.
Communities	No	CSR initiatives, community meetings, local partnerships	Quarterly	Support local development, address community concerns, create positive social impact, focus on education, healthcare, and environmental sustainability.
Customers & End-users	No	Feedback surveys, meetings, product showcases, digital channels	Quarterly	Understand customer expectations, improve product quality, address product-related concerns, drive customer satisfaction, and gather feedback on new products.
Suppliers & Business Partners	No	Supplier audits, meetings, joint initiatives	Half Yearly	Build sustainable supply chains, foster long-term partnerships, address concerns on supply chain ethics, quality standards, and operational efficiency.
Investors & Analysts	No	Reports, disclosures, investor meetings	Annually	Ensure transparency, communicate ESG performance, provide financial and strategic updates, and address investor concerns related to growth, profitability, and risk management.
Shareholders	No	Annual General Meetings, shareholder communications, annual reports, regulatory disclosures, investor presentations	Annually	Maintain transparent communication on business performance, strategic direction, governance practices, financial results, risk management, capital allocation decisions, and long-term value creation while addressing shareholder queries and concerns.
Regulators & Policymakers	No	Compliance filings, industry forums, policy engagement	Annually	Ensure regulatory compliance, contribute to responsible industry practices, discuss upcoming regulations, and address concerns related to environmental and social governance.
Industry Associations & Peers	No	Conferences, collaborations, industry platforms	Annually	Share knowledge, adopt best practices, drive sector-wide sustainability, address challenges in the industry related to innovation, safety, and compliance.
NGOs & Strategic Partners	No	Joint programs, sustainability initiatives	Annually	Collaborate on social and environmental initiatives, expand impact, discuss ongoing programs, and address issues related to community welfare, environmental protection, and social justice.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

   RSWM Limited follows a structured stakeholder engagement approach that ensures regular consultations with key stakeholder groups, such as employees, investors, customers, value chain partners, regulators, and communities. These engagements are integral to the Company's operational framework and include regular interactions, performance reviews, and feedback mechanisms

   The key insights and feedback from these consultations are communicated systematically to Senior Management and relevant Board Committees, including BRSR and CSR Committees. This ensures that the input from stakeholders is incorporated into governance processes, ESG strategy, and long-term business planning. Through this approach, RSWM strengthens transparency, accountability, and stakeholder trust while mitigating operational and reputational risks. It also reinforces the Company's commitment to responsible and sustainable business practices.

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

   At present, RSWM Limited has not identified any disadvantaged, vulnerable, or marginalized stakeholders. The Company continues to monitor and assess its operations to ensure that all stakeholder groups are treated fairly and equitably, with particular focus on promoting inclusivity and addressing the needs of any potential vulnerable groups in the future.

PRINCIPLE 5

Businesses should respect and promote human rights.

Overview / Objective: This principle reflects company's commitment to embedding human rights values at the core of everything we do. At RSWM Limited, we are dedicated to ensuring that every individual within our operations and supply chains is treated with dignity and respect. We strive to integrate human rights principles into our everyday practices, ensuring fairness and responsibility across all aspects of our business. By upholding these values, we aim to contribute to a more inclusive and just society. This principle also aligns with several Sustainable Development Goals (SDGs), such as 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. Through these goals, we reaffirm our commitment to building a better future for all.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total(A)	No.(B)	% (B/A)	Total(C)	No.(D)	% (D/C)
Employees						
Permanent	1,706	574	33.65%	1,770	0	0%
Other than permanent	22	16	71.73%	2	0	0%
Total Employees	**1,728**	**590**	**34.14%**	**1,772**	**0**	**0%**
Workers						
Permanent	15,532	1,331	8.57%	15,097	0	0%
Other than permanent	858	366	42.66%	930	0	0%
Total Workers	**16,390**	**1,697**	**10.35%**	**16,027**	**0**	**0%**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum wages		More than minimum wages	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/A)	Number (F)	% (F/A)
Employees										
Permanent	**1,706**	**0**	**-**	**1,706**	**100%**	**1,770**	**0**	**-**	**1,770**	**100%**
Male	1,622	0	-	1,622	100%	1,687	0	-	1,687	100%
Female	84	0	-	84	100%	83	0	-	83	100%
Other than permanent	**22**	**0**	**-**	**22**	**100%**	**2**	**0**	**-**	**2**	**100%**
Male	17	0	-	17	100%	**2**	**0**	**-**	**2**	**100%**
Female	5	0	-	5	100%	**0**	**0**	**-**	**0**	**100%**
Workers										
Permanent	**15,532**	**1,351**	**8.70%**	**14,181**	**91.30%**	**15,097**	**436**	**2.88%**	**14,661**	**97.12%**
Male	13,015	1,028	7.90%	11,987	92.10%	12,711	390	3.07%	12,321	96.93%
Female	2,517	188	7.47%	2,329	92.53%	2,386	46	1.93%	2,340	98.07%
Other than permanent	**858**	**609**	**70.98%**	**249**	**29.02%**	**930**	**50**	**5.38%**	**880**	**94.62%**
Male	655	443	67.63%	212	32.37%	707	45	6.36%	662	93.64%
Female	203	164	80.79%	39	19.21%	223	5	2.24%	218	97.76%

Note: 100% of all permanent and other-than-permanent employees and workers received remuneration equal to or exceeding the applicable minimum wage during FY 2025-26.

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

Gender	Male		Female	
	Number	Median remuneration /Salary/Wages of respective category	Number	Median remuneration / Salary/Wages of respective category
Board of Directors (BOD)	8	7,50,000	1	13,50,000
Key Managerial Personnel*	4	1,61,00,002	0	0
Employees other than BOD and KMP	1,635	5,40,000	89	4,32,000
Workers	13,670	1,95,086	2,720	1,88,248

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	9.54%	10%

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

Yes. RSWM Limited has established a well-defined structure to address human rights impacts and issues. The Internal Complaints Committee (ICC) is responsible for investigating and resolving complaints promptly. Additionally, the POSH Act Committee handles sexual harassment complaints, the Complaints Committee manages violations of the Code of Business Conduct and Ethics (COBCE), and the Whistle-Blower Committee oversees reports of human rights violations. HR teams across all units also play an active role in addressing local-level human rights concerns, fostering an open and inclusive environment for reporting issues.

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

RSWM Limited has a structured grievance redressal mechanism for human rights issues, as outlined in its Human Rights Policy. The process involves a multi-level escalation system, starting from supervisors and HR, and escalated to the Chief Human Resources Officer for sensitive matters. Employees can raise concerns confidentially, with assurance of no retaliation. The ICC, POSH Act Committee, and relevant committees address specific grievances, ensuring fairness and respect for all parties involved. No human rights violations have been reported during the reporting period.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	-	-	-	-	-	-

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on 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.**

RSWM Limited has implemented robust mechanisms to ensure that complainants in cases of discrimination and harassment are protected from any adverse consequences. The Company maintains a gender-neutral Prevention of Sexual Harassment (POSH) Policy and a Whistle-Blower Policy, both designed to safeguard the identity of the complainant and prevent retaliation. These policies are fully compliant with applicable legal requirements, ensuring that all complaints are handled with strict confidentiality and integrity.

The Company takes a zero-tolerance approach to victimisation or any breach of complainant privacy, fostering a safe, inclusive, and harassment-free work environment. Furthermore, if a complaint is found to be intentionally false or malicious, appropriate disciplinary action may be taken, including termination, to uphold the integrity of the grievance redressal framework.

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

Yes. RSWM Limited incorporates human rights clauses into its Basic Purchase Agreements with suppliers, requiring them to:

1. Comply with all child labour laws
2. Prohibit forced or involuntary labour
3. Maintain safe working conditions and adhere to occupational health standards
4. Respect freedom of association, including trade-union rights

5. Prevent discrimination on the basis of race, descent, disability, age, sex, religion, or any other status
6. Adhere to minimum wage legislation

These clauses ensure that human rights are upheld throughout the Company's supply chain.

10. Assessments for the year:

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

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

Not applicable as there were no significant risks/concerns identified while undertaking the assessment of plants & offices.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

There were no modifications required in business processes, as the nature of human rights complaints did not warrant any structural changes. However, the Company remains committed to upholding the highest standards of human rights across all its operations. It has adopted a standalone Human Rights Policy that outlines its approach to managing various human rights aspects. To reinforce this commitment, the Company conducts regular training programs to raise employee awareness on the Code of Conduct, Prevention of Sexual Harassment (PoSH), thereby fostering a respectful and inclusive workplace culture.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

The Company recognizes human rights due diligence as a key mechanism for identifying and mitigating associated risks in a structured manner. While a formalized framework is yet to be fully institutionalized, the Company is taking active steps towards implementing comprehensive assessments across its business operations. These efforts are aimed at strengthening alignment with evolving regulatory expectations and established ethical standards.

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

Yes. The Company is committed to fostering an inclusive and barrier-free environment for persons with disabilities across its registered office, corporate offices, and manufacturing facilities, in alignment with the Rights of Persons with Disabilities Act, 2016. Appropriate infrastructure, including ramps, lifts, and other accessibility features, has been implemented to support ease of mobility.The Company continues to strengthen its accessibility framework ensuring equal access, dignity, and participation for all individuals.

4. Details on assessment of value chain partners:

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

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment.

Overview / Objective - This principle highlights the importance of environmental stewardship in promoting long-term economic growth and societal well-being. It acknowledges that environmental issues are interconnected across local, regional, and global levels, and businesses must take responsibility for addressing key challenges such as pollution, biodiversity loss, sustainable resource management, and climate change (through mitigation, adaptation, and resilience efforts).

For businesses, this means actively assessing the environmental impacts of their products and operations and taking steps to reduce or mitigate these impacts wherever possible. When complete avoidance is not feasible, businesses are encouraged to adopt practices that minimize or eliminate negative effects on their operations and supply chains. These efforts contribute to sustainable growth and support the broader global goals for environmental preservation.

In practical terms, this principle aligns with several Sustainable Development Goals (SDGs), such as Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 6: Clean Water and Sanitation, Goal 7: Affordable and Clean Energy, and Goal 13: Climate Action, among others. Businesses must work towards improving their environmental footprint by implementing energy-efficient systems, reducing waste, conserving water, and fostering a circular economy. By making these commitments, businesses can play a crucial role in preserving the environment and contributing to a sustainable future for all.

2 ZERO HUNGER | 3 GOOD HEALTH AND WELL-BEING | 6 CLEAN WATER AND SANITATION | 7 AFFORDABLE AND CLEAN ENERGY | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 13 CLIMATE ACTION | 14 LIFE BELOW WATER | 15 LIFE ON LAND

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources	In TJ	In TJ
Total electricity consumption (A)	456.13	300.69
Total fuel consumption (B)	333.41	153.09
Energy Consumption through other sources (C)	-	70.45
Total Energy Consumed from renewable sources (A+B+C)	**789.54**	**524.23**
From non-renewable sources		
Total electricity consumption (D)	1,514.20	1,653.26
Total fuel consumption (E)	1,057.24	1,847.58
Energy Consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources(D+E+F)	**2,571.44**	**3,500.84**
Total energy consumed from renewable sources and non-renewable sources (A+B+C+D+E+F)	**3,360.98**	**4,025.07**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000000738	0.0000000834
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00000150	0.00000172
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 for year 2026 is 20.34 we have applied this exchange rate to compute the adjusted turnover.Link- https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

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, or assurance has been undertaken by an external agency. However, the Company remains committed to conducting its operations in compliance with applicable regulatory norms and standards.

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.**

The Company's Ringas Spinning, Mandapam, Lodha, Denim, Kharigram, and Rishabdev units are designated as Designated Consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India, as applicable. During the relevant PAT cycle, the Company successfully achieved the prescribed energy efficiency targets through continuous monitoring and implementation of energy conservation measures across its operations. The Company continues to undertake various energy efficiency initiatives, including installation of solar photovoltaic systems, deployment of energy-efficient equipment, compressed air optimization, heat recovery systems, LED lighting upgrades, and process optimization measures to further enhance energy performance and support compliance with future PAT obligations.

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

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Water withdrawal by source (in kiloliters)	**In KL**	**In KL**
Surface Water	3,56,652	4,38,470
Ground Water	13,88,511.44	10,01,730
Third Party water	7,404	2,22,551
Seawater/ desalinated water	-	-
Others (Condensate Water)	52,112	2,20,581
Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)	**18,04,679.44**	**18,83,332**
Total Volume of water Consumption (in kiloliters)	**18,04,679.44**	**18,83,332**
Water intensity per rupee of turnover (Water consumed/ Turnover)	0.0000396	0.00003903
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0008060	0.0008063
Water intensity in terms of physical output	-	-
Water 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 for year 2026 is 20.34, we have applied this exchange rate to compute the adjusted turnover.Link- https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

Note: In-house STPs treat sewage for horticultural use within premises. Water withdrawal decreased by 4.18% YoY, reflecting improved water efficiency.

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, or assurance has been undertaken by an external agency. However, the Company remains committed to conducting its operations in compliance with applicable regulatory norms and standards.

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

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

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

Yes, the Company has implemented advanced Zero Liquid Discharge (ZLD) systems at all applicable wet-processing units. These systems are seamlessly integrated with Effluent Treatment Plants (ETPs) to ensure complete wastewater treatment and enable high-efficiency recycling. The treated water is reused within the production cycle, maintaining a closed-loop system with no external discharge.

The Company also operates in-house Sewage Treatment Plants (STPs). The treated water from these units is utilised for horticultural and other non-potable applications within the premises. Through these initiatives, the Company recycles and reuses water across its operations, reflecting its strong commitment to water stewardship. This holistic approach not only advances the Company's vision of water positivity and a circular economy but also reinforces its commitment to sustainable water management practices.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	ug/m3	20.20	25.10
Sox	ug/m3	17	13.40
Particulate Matter (PM)	ug/m3	82	81.20
Carbon Monoxide	mg/m3	0.58	0.67
Other Particulate Matter	Ug/m3	40.10	48.70

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..

Air emissions are periodically monitored through independent testing by Gurukripa Enviro Care Private Limited.

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

Greenhouse Gases (GHGs) encompass carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3).

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,15,640	1,94,290
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2,99,590	3,33,110
Total Scope 1 and Scope 2 emissions per rupee of Turnover	-	**0.00000912**	**0.0000109**
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)	-	0.000185	0.000226
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
BIOGENIC EMISSIONS (Separately Reported)			
Biogenic Emissions (from biomass combustion – excluded from GHG totals per protocol)	-	26,936.24	12,530.43

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. An independent GHG inventory prepared by ISO 14064 certified consultant covering all RSWM facilities. Methodology: ISO 14064-1 and GHG Protocol Corporate Standard. Emission factors: CEA, DEFRA, ECOINVENT, EPA, IPCC

Note:

Biogenic emissions from biomass combustion are reported separately per GHG Protocol guidance and are NOT included in Scope 1 totals.

Scope 1 emissions and Scope 2 emissions decreased by 40.48% and 10.06% YoY respectively, driven by increased renewable energy procurement and on-site solar generation.

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

Yes, RSWM Limited is actively engaged in projects aimed at reducing Greenhouse Gas (GHG) emissions across its operations. The Company has undertaken several initiatives to minimize its carbon footprint and transition to more sustainable energy sources:

Initiative	Description	FY 2025-26 Outcome
Renewable Energy Procurement	Green energy sourced from Adani Group for manufacturing units	Reduced Scope 1 by 40.48% and Scope 2 by 10.06% vs prior year; renewable share of electricity at 23.15%
Solar Power Installations	On-site solar at multiple manufacturing facilities	Clean energy generation; reduced grid dependency; lower Scope 2 emissions
Biofuel in Boilers	Agricultural byproduct / biomass fuels replacing coal in boilers	Renewable Fuel consumption increased by 117.79% vs prior year
Energy-Efficient Equipment	Adoption of energy-efficient machinery across all plants and offices	Reduced energy consumption; lower operational cost and GHG intensity
ZLD (7 units)& Water Recycling	ZLD implementation at applicable wet-processing units	Zero external water discharge; significant water conservation
Circular Economy – Recycled Fibers	Post-consumer PET bottles and textile waste converted to fibers	Waste material diverted from landfill

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in Metric Tonnes)		
Plastic Waste **(A)**	8,735.5	754.22
E-Waste **(B)**	5.09	8.43
Bio-Medical Waste **(C)**	0	9.81
Construction and demolition waste**(D)**	0	7.28
Battery Waste **(E)**	2.39	3.14
Radioactive Waste (F)	0	0.00
Other Hazardous waste. Please specify, if any. **(G)**	386.20	2,816.56
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,324.31	4,385.32
Total (A+B + C + D + E + F + G+ H)	**10,453.49**	**7,984.76**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000002295	0.0000001655
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000004669	0.000003419
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(I) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(I) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations (Sales of waste generated)	10,453.49	7,984.77
Total	**10,453.49**	**7,984.77**

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2026 is 20.34, we have applied this exchange rate to compute the adjusted turnover.Link- https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

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, or assurance has been undertaken by an external agency

Note: The increase in plastic waste generation during FY 2025–26 is primarily attributable to the commencement and scale-up of the PET bottle recycling and fabric manufacturing initiative at the Ringas plant. As part of the recycling and processing operations, certain plastic residues and non-processable fractions are generated which are not suitable for further in-house conversion into fibre or fabric products. Such residual plastic waste is segregated and disposed of only through authorized recyclers for environmentally sound recycling and further processing, in compliance with applicable waste management regulations and internal environmental management practices.

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.

RSWM Limited follows a systematic and sustainability-driven approach to waste management, aligning with circular economy principles and regulatory compliance. The Company's strategy focuses on waste reduction through segregation, recycling, reuse, and responsible disposal across various waste categories. Below are the key practices adopted:

- **Hazardous and Toxic Waste:** : This includes chemicals, dyes, used oils, and sludge generated from textile dyeing and finishing processes. These materials are securely stored and sent to authorised co-processing or Treatment, Storage, and Disposal Facilities (TSDFs). Saleable hazardous materials are routed to certified recyclers in full compliance with environmental regulations.

- **Non-Hazardous, Recyclable & Miscellaneous Waste:** This category includes textile scrap, packaging materials, glass, paper, and metals etc. All materials are segregated at the source and sent to authorised recyclers for resource recovery. Additionally, office paper usage is minimized through digitalization to reduce paper waste.

- **Electronic Waste (E-waste):** Outdated IT equipment and electronics used for administrative and production purposes are disposed of through certified e-waste recyclers, ensuring that the waste is handled safely and materials are recovered in an environmentally responsible manner.

- **Construction & Demolition (C&D) Waste:** Debris from infrastructure activities is transferred to authorized C&D processors for responsible recycling or disposal.

- **Textile Waste:** Waste generated from spinning, weaving, dyeing, and finishing processes, such as cuttings, ends, and damaged fabrics, is segregated and reused in various ways, including being transformed into recycled fibres or used as raw material for lower-grade products. Some textile waste is also sent to authorised recyclers for further processing.

- **Recycling Initiatives:** A considerable share of waste is channeled away from landfills through extensive recycling initiatives. This includes the transformation of post-consumer fabric and PET bottles into high-quality fibers, further supporting the Company's commitment to a circular economy and reducing the environmental impact of textile production.

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

S. No.	Location of operations/offices	Type of 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.
Not Applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
Not Applicable					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, RSWM Limited is fully compliant with all applicable environmental laws, regulations and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment (Protection) Act and all associated rules and notifications. No instances of non-compliance were reported during FY 2025-26.				

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface Water	-	-
(ii) Ground Water	-	-
(iii) Third Party water	-	-
(iv) Seawater/ desalinated water	-	-
(v) Others	-	-
Total Volume of water withdrawal (in kilolitres)	-	-
Total Volume of water Consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed/ Turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Purchased Goods and Services (Cat. 1)	Metric tonnes of CO2 equivalent	-	-
Fuel and Energy Related Activities (Cat. 3)		-	-
Waste Generated in Operations (Cat. 5)		-	-
Capital Goods (Cat. 2)		-	-
Business Travel (Cat. 6)		-	-
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		-	-
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.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

   Not applicable since Company's premises are not situated near ecologically sensitive areas.

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

S. No.	Initiative	Description	FY 2025-26 Outcome
1	**Use of Renewable Energy and Green Power Procurement**	RSWM Limited has partnered with Adani Group to procure green energy as part of its commitment to reduce reliance on fossil fuels and transition to renewable energy sources	Reduced carbon emissions, predictable energy costs, and alignment with net zero emissions targets. Contributes to the Company's broader environmental sustainability goals.
2	**Solar Power Installations**	Solar plants have been installed at multiple manufacturing facilities to generate clean energy and reduce dependence on grid power.	Significant reduction in GHG emissions and energy consumption. Provides a sustainable energy source for the Company's operations.
3	**Energy-Efficient Equipment**	Adoption of energy-efficient equipment in offices and production processes to optimize energy consumption	Reduced energy consumption, decreased operational costs, and lowered GHG emissions, contributing to sustainability targets.
4	**Use of Biofuels in Boilers**	Transition from conventional fossil fuels to biofuels in boilers for energy generation	Reduction in carbon emissions, particularly CO_2, supporting RSWM's commitment to sustainable energy practices and lower emissions.
5	**Waste Recycling and Resource Recovery**	Post-consumer fabric and PET bottles are transformed into high-quality fibres, and other textile waste is sent to authorised recyclers for resource recovery.	Reduced waste to landfills, lower carbon emissions by reusing materials, and reinforced circular economy practices.
6	**Water Recycling and Zero Liquid Discharge (ZLD) Systems**	Water recycling systems and ZLD systems have been installed to treat and reuse water used in manufacturing processes.	Significant water conservation, reduced water consumption, and minimal discharge into local water bodies, improving the sustainability of operations.

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

   Yes, RSWM Limited has a robust Business Continuity and Disaster Management Plan (BCP) in place, designed to ensure the continuity of critical operations in the event of unforeseen disruptions, whether natural or man-made. The plan outlines detailed procedures for risk identification, emergency response, and crisis management, covering key areas such as IT infrastructure, supply chain resilience, and employee safety. It includes a comprehensive business impact analysis to prioritize functions and resources. Regular mock drills and scenario testing are conducted to evaluate the effectiveness of the plan, and it is continually updated to address new and evolving risks. Through this plan, RSWM ensures minimal operational disruption and is committed to safeguarding its business operations and stakeholder interests during critical situations.

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

   The Company has initiated a supplier-wise GHG emission assessment through ISO certified consultant to identify the environmental impact of its key value chain partners. Supplier engagement on environmental practices will be progressively strengthened, with priority given to high-emission suppliers in Fiber and Yarn categories. The Company expects all partners to be mindful of their environmental footprint and comply with applicable laws and regulatory requirements.

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

   The company has not conducted formal assessment of our value chain partners on their impact on environment.

8. **How many Green Credits have been generated or procured:**

   a. **By the listed entity**

      The company does not have any Green Credits

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

      Not Applicable

PRINCIPLE 7

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

Overview / Objective - This principle highlights the need for businesses to engage in policy discussions in a responsible and transparent manner, particularly when involved in associations or advocacy groups. Companies may play a key role in shaping policy by holding positions on governing bodies or contributing financially to initiatives that align with their strategic goals. Responsible engagement helps ensure that business interests are in harmony with societal and environmental objectives, supporting several 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.**

   RSWM Limited 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.

S. 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

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

Name of authority	Brief of the case	Corrective action taken
No anti-competitive conduct orders have been received from any regulatory authority.		

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

S. No.	Public Policy advocated	Method resorted for such activity	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually/Half Yearly/Quarterly/ Other- please specify)	Web Link, if available
-	-	-	-	-	-

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

Overview / Objective - This principle highlights the critical role businesses play in fostering inclusive growth and equitable development, particularly focusing on disadvantaged, vulnerable, and marginalized communities. By leveraging their energy and innovation, businesses can contribute to national development in alignment with Section 135 of the Companies Act, 2013. Collaboration between businesses, government, and civil society is key to advancing this agenda. This principle aligns with various Sustainable Development Goals (SDGs), including No Poverty, Zero Hunger, Good Health and Well-being, Quality Education, Gender Equality, and Decent Work and Economic Growth, all of which promote a more inclusive and sustainable future.

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.**

Name and brief details of project	SIA Notification No	Date Notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
Not Applicable						

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

RSWM Limited is committed to maintaining an open and transparent communication channel with the communities it operates in. The Company has established clear mechanisms to receive and address grievances from local communities effectively. These mechanisms include :

1. **Community Feedback Forums:** : Regularly conducted community meetings and feedback sessions where community members can voice their concerns or issues related to the Company's operations.
2. **Grievance Redressal Helplines:** A dedicated helpline and email support system to allow community members to submit complaints or concerns regarding the Company's activities.
3. **Regular Monitoring and Follow-Up:** The Company conducts follow-up checks to ensure that any grievance redressed is implemented properly, ensuring continuous engagement and feedback from the community.

These channels foster trust and ensure that the concerns of the community are heard and addressed in a structured manner, helping maintain positive relations and support for the Company's operations.

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producer	43.17%	44.97%
Sourced directly from within India	56.83%	44.52%

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:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	50.13%	50.27%
Semi-urban	49.53%	49.67%
Urban	0.18%	-
Metropolitan	0.16%	0.06%

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Not Applicable

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

S. No.	State	Aspirational District	Sector in which project is covered	Amount spent (In lakhs)
1	Rajasthan	Banswara, Bhilwara, Udaipur, Sikar & other District of Rajasthan	Providing Food for needy, Eradicating poverty and malnutrition, promoting preventive health care and sanitation (including contribution to the Swatch Bharat Kosh) and making available safe drinking water	30.51
2	Rajasthan	Banswara, Bhilwara, Udaipur, Sikar & other District of Rajasthan	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	1.75

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

No, the Company does not have a preferential procurement policy. However, it prioritizes local procurement to enhance efficiency, minimize environmental and safety impacts, and ensure business continuity. A significant portion of raw materials and inputs is sourced from Micro, Small, and Medium Enterprises (MSMEs), including first-generation entrepreneurs and community-based suppliers, thereby supporting local suppliers and fostering broader participation in the supply chain.

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

A substantial portion of the Company's input requirements is sourced from MSME vendors.

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

It covers approx. 43% of total procurement.

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

   Not Applicable

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

   Not Applicable

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Providing Food for needy, Eradicating poverty and malnutrition, promoting preventive health care and sanitation (including contribution to the Swatch Bharat Kosh) and making available safe drinking water	1,82,500	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	62,600	100%

PRINCIPLE 9

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

Overview / Objective - This principle emphasizes the importance of prioritizing customer health and safety throughout the entire lifecycle of products and services. It focuses on a business's responsibility to ensure the safety and well-being of consumers, from product design to post-sale. Additionally, it underscores the need for compliance with customer cybersecurity and privacy regulations, as well as adherence to relevant voluntary codes. This principle is aligned 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, encouraging businesses to act responsibly and provide long-term value to their consumers.

2 ZERO HUNGER | 4 QUALITY EDUCATION | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 14 LIFE BELOW WATER | 15 LIFE ON LAND | 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.**

   The Company has a robust customer complaint management system comprising channels such as the Company website and toll-free helpline. The complaint redressal process is well structured with defined escalation mechanisms, which ensures timebound resolution. Through these channels, customers can raise their complaints related to issues faced during purchase of vehicle or during vehicle service.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	NA

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

Category	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		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)	1,656	374	-	1,475	193	-

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

There were no product recalls during the current financial year; accordingly, this disclosure is not applicable.

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

Yes. RSWM Limited has a comprehensive IT framework addressing data privacy, digital asset protection, and IT governance. While a standalone cyber security and data privacy policy is yet to be formalized, these areas are integrated into the Company's broader enterprise risk management protocols. The framework includes controls on data classification, backup, endpoint security, software deployment, and access management. The Company operates in an encrypted, monitored IT environment, regularly updates systems, and provides employee training on information security and data privacy. No data breaches have been reported, demonstrating the effectiveness of the Company's cyber security practices.

The web link for cyber security- https://rswm.in/privacy-policy/

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.

RSWM Limited has not received any complaints related to data privacy, cybersecurity, advertising, or other regulatory matters. However, the Company has addressed complaints related to sales and services, following established protocols. For product recalls and quality issues, RSWM conducted a thorough analysis and implemented targeted corrective actions, including design refinements and enhancements to manufacturing processes at both its own and supplier facilities. The insights gained from this process have been integrated into the Company's internal evaluation and inspection standards. Additionally, RSWM has launched best-practice workshops and capability-building programs to further strengthen its Supplier Quality Management Systems.

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).**

   RSWM Limited provides detailed information about its products and services through its official website: https://www.rswm.in/collections/

   Additionally, the Company maintains an active presence on social media platforms such as **LinkedIn** and **Twitter**, which are managed by company officials to engage with stakeholders and provide updates on products and services.

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

   As a B2B company, RSWM Limited focuses on educating its business clients (such as manufacturers, retailers, and other partners) about the safe and responsible use of its products. The Company provides detailed product guidelines, technical specifications, and usage instructions to ensure that products are used in compliance with industry standards and safety regulations. Additionally, RSWM collaborates closely with its clients through training sessions, workshops, and technical support to ensure that they understand the proper handling and application of the Company's textile products. This ongoing engagement helps to promote responsible product use and sustainability across the value chain.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   Not Applicable

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

   No.