

Date: 20th August, 2024

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Security ID: RHETAN

Security Code: 543590

Dear Sir/ Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year ended
March 31, 2024**

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2023-24. The BRSR also forms part of the Annual Report for the Financial Year 2023-24, submitted with the Stock Exchanges.

Kindly find the same and take on your records.

Thanking you.

Yours faithfully,

For Rhetan TMT Limited

Shalin A. Shah
Managing Director
DIN: 00297447



Encl: As above

Annexure-H**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT****SECTION A: GENERAL DISCLOSURES**I. Details of the listed entity

| Sr. No. | Particulars | Details |
|---------|--|--|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L27100GJ1984PLC007041 |
| 2. | Name of the Listed Entity | Rhetan TMT Limited |
| 3. | Year of incorporation | 26th June, 1984 |
| 4. | Registered office address | 7th Floor ,Ashoka Chambers, RasalaMarg, Mithakhali, Ahmedabad, Gujarat, India- 380006 |
| 5. | Corporate address | 7th Floor ,Ashoka Chambers, RasalaMarg, Mithakhali, Ahmedabad, Gujarat, India- 380006 |
| 6. | E-mail | rhetantmt@gmail.com |
| 7. | Telephone | 079 26463227 |
| 8. | Website | www.rhetan.com |
| 9. | Financial year for which reporting is being done | 2023-24 |
| 10. | Name of the Stock Exchange(s) where shares are listed | Bombay Stock Exchange(BSE Limited) |
| 11. | Paid-up Capital (in Rs.) | Rs. 79,68,75,000 (Rupees Seventy Nine Crore Sixty Eight Lakhs Seventy Five Thousand Only) divided into 79,68,75,000 Equity Shares of Face Value of Rs.1 each. |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | CS Riddhi Shah Telephone No: 079 26463227 Email id: rhetantmt@gmail.com Address: 7th Floor ,Ashoka Chambers, RasalaMarg, Mithakhali, Ahmedabad, Gujarat, India- 380006 |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | The Disclosures made under this report are on the Standalone Basis |

II. Products/services

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

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|------------------------------|----------------------------------|-----------------------------|
| 1 | Manufacturing | Iron and Steel Product | 100 |

15. 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 | TMT Bars | 2410 | 100% |

III. Operations

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

| Location | Number of Plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National | 1 | 1 | 2 |
| International | 0 | 0 | 0 |

17. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 1 |
| International (No. of Countries) | 0 |

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

c. A brief on types of customers: Rhetan TMT Limited is engaged in the business of manufacturing of steel products by dealers and dealers. For further details about our products and their applications is available at the website of the Company at: www.rhetan.com.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------|-----------|-------|---------|---------|---------|
| | | | No. B | % (B/A) | No. (C) | % (C/A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 45 | 42 | 93.33 | 03 | 6.67 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total employees (D+E) | 45 | 42 | 93.33 | 03 | 6.67 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0 | 0 | 0 |
| 5. | Other than Permanent (G) | 48 | 48 | 100 | 0 | 0 |
| 6. | Total workers (F+G) | 48 | 48 | 100 | 0 | 0 |

Differently abled Employees and workers:

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|-------|---------|---------|---------|
| | | | No. B | % (B/A) | No. (C) | % (C/A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | NIL | | | | |
| 2. | Other than Permanent (E) | | | | | |
| 3. | Total differently abled employees (D+E) | | | | | |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | NIL | | | | |
| 5. | Other than Permanent (G) | | | | | |
| 6. | Total differently abled workers (F+G) | | | | | |

19. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|---------------------------|-----------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors* | 3 | 1 | 33.33 |
| Key Management Personnel* | 3 | 1 | 33.33 |

* Key Management Personnel including Managing Director, Company Secretary and Chief Financial Officer.

* In number of Board of Director, Managing Director is not included.

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

| | Turnover rate in current FY 2023-24 | | | Turnover rate in previous FY 2022-23 | | | Turnover rate in the year prior to the previous FY 2021-22 | | |
|----------------------------|-------------------------------------|--------|-------|--------------------------------------|--------|-------|--|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 10 | 0 | 10 | 31.58 | 0 | 31.58 | 24.66 | 0 | 24.66 |
| Permanent Workers | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |

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

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

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|-----------------------------------|--|
| 1 | Ashoka Metcast Limited | Holding Company | 55.52 | No |

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No)** Yes
(ii) Turnover (in Rs.): 8602.15(In Lakh)
(iii) Net worth (in Rs.): 8858.33(In Lakh)

VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|---|---|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | https://www.rhetan.com | NIL | NIL | NA | NIL | NIL | NA |
| Investors (other than shareholders) | | NIL | NIL | NA | NIL | NIL | NA |

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | Current Financial Year 2023-24 | | | Previous Financial Year 2022-23 | | |
|---|---|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Shareholders | https://www.rhetan.com | NIL | NIL | NA | 01 | 0 | NA |
| Employees and workers | | 01 | 01 | NIL | NIL | NIL | NA |
| Customers | | NIL | NIL | NA | NIL | NIL | NA |
| Value Chain Partners | | NIL | NIL | NIL | NIL | NIL | NIL |
| Others (please specify) | | NIL | NIL | NIL | NIL | NIL | NIL |

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

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--------------------------------|--|--|---|--|
| 1 | Occupational health and safety | Risk | High temperatures, chemicals, heavy gear, and falling items are all potential hazards in the steel producing process. Effective occupational health and safety practises can assist prevent accidents and injuries while also providing employees with a safe working environment. Effective occupational health and safety practices can aid in the prevention of these health risks and the protection of workers' health. | We Consider the employee and worker safety very critical to our business and an important stakeholder. We have implemented health and safety policy and procedures across our organization, providing a safe and healthy working environment as a prerequisite to our business. We shall communicate safe practices and ensure safe working conditions by providing health care support, providing guidance on handling materials personal protection equipment to workers. | Negative |

| | | | | | |
|---|-------------------------------------|-------------|---|--|----------|
| 2 | Community relations | Opportunity | A steel manufacturer requires the support and cooperation of the local community in order to create a safe and responsible business practice within the society. Effective community relations can facilitate the development of trust and rapport with local residents, which is essential for obtaining a social licence to operate. A positive relationship can aid in the recruitment and retention of qualified workers within the local Community | | Positive |
| 3 | Employee satisfaction and retention | Opportunity | High employee turnover can be expensive for manufacturing companies because they have to hire and train new people all the time. Effective employee satisfaction and retention practices can help cut down on employee turnover and the costs that come with it, saving money and making the business more productive. | | Positive |

| | | | | | |
|---|------------------------|-------------|---|--|----------|
| 4 | Stakeholder engagement | Opportunity | Engaging with stakeholders can help the business better understand their stakeholders requirements, issues and expectations. This can assist businesses in developing products and services that fulfill expectations and improving their reputation among the stakeholders and addressing major social and environmental challenges. | | Positive |
|---|------------------------|-------------|---|--|----------|

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|--|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| c. Web Link of the Policies, if available | CSR Policy, Whistle Blower Policy https://www.rhetan.com/policies.html | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |

| | |
|---|--|
| <p>4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p> | <p>Grade Fe 500, Nominal Size 8mm to 32 mm -Bureau of Indian Standards</p> |
| <p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p> | <p>The company is committed to implement a comprehensive ESG framework which will be integrated into all business functions. Accordingly, the company has established a Board Level Committee for ESG and is in the process of taking necessary steps for setting up goals, tasks and performance review mechanisms.</p> |
| <p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p> | <p>We have been reducing our energy consumption significantly over the years.</p> |
| <p>Governance, leadership and oversight</p> | |
| <p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):</p> <p>We believe in creating a sustainable ecosystem that generates shared value for all our stakeholders. Our Company has pivoted its focus in transforming its business to operate in a more social and responsible manner. We are in the process to commence our sustainable journey this year by evaluating our operations to identify key areas that can be improved to enhance our performance on ESG parameters. The Company has set targets for reducing environment footprints of our products and operations and improves its performance in a continual manner.</p> | <p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p> <p>Shalin A. Shah - Managing Director, Subha Ranjan Dash - Chief financial Officer, Mail id:rhetantmt@gmail.com Telephone No: 079 26463227</p> |
| <p>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.</p> | <p>Shalin A. Shah Managing Director</p> |

| <p>10. Details of Review of NGRBCs by the Company:</p> | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|
| Subject for Review | Indicate whether review was undertaken by Director /Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
| | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P |
| Performance against above policies and follow up action | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

| | |
|--|---|
| Compliance with statutory requirements of relevance to the principles, an,rectification of any non-compliances | Yes, we comply with all applicable laws |
|--|---|

| | | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P | P | P | P | P | P | P | P | P |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| No. However, as part of larger ESG initiatives, the Company intends to implement a comprehensive ESG policy which will include review procedure & frequency. | | | | | | | | | |

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) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| It is planned to be done in the next financialyear (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Any other reason (please specify) | NA | NA | NA | NA | NA | NA | NA | NA | NA |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

| Segment | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|--|
| Board of Directors | 2 | The Company on ongoing basis carries out familiarization programmes for its directors, as required under the SEBI Listing Regulations and on ongoing basis keeps the Directors, KMPs, Senior Management Personnel involved in matters relating to following topics: 1. Safety ,Health and Business 2.Governance and operations | 100% |
| Key Managerial Personnel | 2 | The Company on ongoing basis carries out familiarization programmes for its directors, as required under the SEBI Listing Regulations and on ongoing basis keeps the Directors, KMPs, Senior Management Personnel involved in matters relating to following topics: 1. Safety ,Health and Business 2.Governance and operations | 100% |
| Employees other than BOD and KMPs | 4 | All employees at the time of induction and on a regular basis, undergo training programmes on various ethical, environmental, and social topics including: 1. Prohibition Of Insider Trading 2.Code of Conduct 3. Information and Technology 4.Cyber Security Awareness | 100% |
| Workers | 3 | All workers at the time of induction and on a regular basis, undergo training programmes on various ethical, environmental, and social topics including: 1. Prohibition Of Insider Trading 2.Code of Conduct 3. Information and Cyber Security Awareness | 100% |

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 e entity's website):

| Monetary | | | | | |
|------------------|---|--|------------------------|---|---|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been Preferred? (Yes/No) |
| Penalty/ Fine | Businesses should respect and promote the well-being of all employees including those in their value chains | Employee Compensation Commissioner /Deputy Labour Commissioner Azamgarh Division | Rs. 14,23,025/- | An accident took place at the workplace/factory of the company due to which the worker was injured, because of the injury the worker was immediately hospitalised and all the expenses were borne by the Company. However, the worker took discharge from the hospital before taking proper medication which resulted into his death. Based on which a family member of worker has filed a case in Employee Compensation Commissioner. Subsequently an appeal was filed on 06/07/2024 to set aside the ex-parte award. At present, stay has | Yes |

| | | | | | |
|-----------------|-----|-----|-----|--|-----|
| | | | | been granted by Employee Compensation Commissioner /Deputy Labour Commissioner Azamgarh Division in this matter. | |
| Settlement | NIL | NIL | NIL | NIL | NIL |
| Compounding fee | NIL | NIL | NIL | NIL | NIL |

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

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 |
|---|---|
| An accident took place at the workplace/factory of the company due to which the worker was injured, because of the injury the worker was immediately hospitalised and all the expenses were borne by the Company. However, the worker took discharge from the hospital before taking proper medication which resulted into his death. | Employee Compensation Commissioner / Deputy Labour Commissioner Azamgarh Division |

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, the Company does have the Code of Conduct where anti-corruption or anti-bribery is covered. The Company has also adopted a Whistle blower Policy /Vigil Mechanism to provide a formal mechanism to the Directors, employees and other external stakeholders to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. The Policy provides for adequate safeguards against victimisation of employees who avail of the mechanism. The Whistleblower Policy as adopted by the Company is available on the Company's website at <https://www.rhetan.com/policies.html>

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

| | Current FY 2023-24 | Previous Financial Year 2022-23 |
|-----------|--------------------|---------------------------------|
| Directors | NIL | NIL |
| KMPs | | |
| Employees | | |
| Workers | | |

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

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

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: NA

| Leadership Indicators | | |
|--|--|--|
| 1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year: | | |
| Total number of awareness programmes held | Topics / principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
| NIL | | |

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

Yes, every Director of the Company discloses his/her concern or interest in the Company or companies or bodies corporate, firms or other association of individuals and any change therein, annually or upon any change, which includes the shareholding. Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the

Company and the role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large.

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

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively: Not Applicable

| | Current Financial Year 2023-24 | Previous Financial Year 2022-23 | Details of improvements in environmental and social impacts |
|-------|-----------------------------------|------------------------------------|---|
| R&D | NA | NA | NA |
| Capex | NA | NA | NA |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No): Yes
b. If yes, what percentage of inputs was sourced sustainably? : 100%
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): NA
(b) E-waste: NA
(c) Hazardous waste: NA and
(d) Other waste: Treatment of Scrap is done.

Our product does not require a plastic packaging. We do not generate any hazardous waste bas well.

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: Not Applicable

Leadership Indicators

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

| 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. |
|----------------|--------------------------|---------------------------------|---|---|---|
| Not Applicable | | | | | |

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, There is No any Social or environmental risk/Concerns in our TMT Bars Product

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---------------------------|-----------------------------------|--------------|
| TMT Bars | NA | NA |

3. Percentage of recycled or reused input material to total material (by value) used in Products (for manufacturing industry) or providing services (for service industry):No any recycled, reused of wastage input material: Not Applicable

| Indicate input material | Recycled or re-used input material to total material | |
|-------------------------|--|---------------------------------------|
| | FY Current Financial Year 2023-24 | FY Previous Financial Year 2022-23 |
| TMT Bars | NA | NA |

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

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

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------|---|
| Not Applicable | |

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

value chains

Essential Indicators

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

| Category | % of employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|--------------|--------------------|-----------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B / A) | Number © | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent employees | | | | | | | | | | | |
| Male | 42 | 30 | 71.43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 45 | | 71.43 | | | | | | | | |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Category | % of workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B / A) | Number © | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent workers | | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Benefits | FY Current Financial Year 2023-24 | | | FY Previous Financial Year 2022-23 | | |
|----------------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | NOT APPLICABLE | | | | | |
| Total Permanent Employees | | | | | | |
| - Male | | | | | | |
| - Female | | | | | | |
| Total Permanent Workers | | | | | | |
| - Male | | | | | | |
| - Female | | | | | | |

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, The Company's premises/offices are accessible to people who are differently abled, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Diversity & Inclusion is an integral part of the Company's culture, based on its core values of respect and it is one of the ways we bring our purpose to life to these persons.

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.

Rhetan is committed to being an equal opportunity employer and ensures an inclusive culture for all our employees and workers. In this regard, the Company is compliant with the Rights of Persons with Disabilities Act, 2016 in India. The Company has a zero tolerance approach on any kind of discrimination and the same has been emphasized by our Code of Business Conduct and our Whistle Blower Policy. All applicants will receive consideration for employment without regard to their sex, gender identity race, color, religious creed, national origin, physical disability.

5. Return to work and Retention rates of permanent employees and workers that took parental leave: Not Applicable

| Gender | Permanent employees | | Permanent workers | |
|--------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | NA | NA | NA | NA |
| Female | NA | NA | NA | NA |
| Total | NA | NA | NA | NA |

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | Yes. All employees/workers are encouraged to discuss formally or informally their grievance with their line Head of Department (HODs). In case query or grievances not resolved, then the workers or employees can raise it formally or informally to the Management. Also, Online platform is available for the employees to raise their complaint. Apart from this, Internal Complaints Committee has been formed for work place safety and protection against sexual harassment. |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

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

| Category | Current Financial Year 2023-24 | | | Previous Financial Year 2022-23 | | |
|----------------|--|--|-----------|--|---|-----------|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees/ workers in respective category, who are part of association (s) or Union(D) | % (D / C) |
| NOT APPLICABLE | | | | | | |

8. Details of training given to employees and workers:

| Category | 2023-24 Current Financial Year | | | | | Previous Financial Year 22-23 | | | | |
|------------------|--------------------------------|-------------------------------|-----------|----------------------|-----------|-------------------------------|-------------------------------|-----------|----------------------|-----------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (A) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. © | % (C / A) | | No. (B) | % (B / A) | No. © | % (C / A) |
| Employees | | | | | | | | | | |
| Male | 42 | 42 | 100 | 42 | 100 | 38 | 38 | 100 | 38 | 100 |
| Female | 3 | 3 | 100 | 3 | 100 | 3 | 3 | 100 | 3 | 100 |
| Total | 45 | 45 | 100 | 45 | 100 | 41 | 41 | 100 | 41 | 100 |
| Workers | | | | | | | | | | |
| Male | 48 | 48 | 100 | 48 | 100 | 48 | 48 | 100 | 48 | 100 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 48 | 48 | 100 | 48 | 100 | 48 | 48 | 100 | 48 | 100 |

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

| Category | Current Financial Year 2023-24 | | | FY 2022-23 Previous Financial Year | | |
|------------------|--------------------------------|---------|-----------|---------------------------------------|---------|-----------|
| | Total (A) | No. (B) | % (B / A) | Total (c) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 42 | 42 | 100 | 38 | 38 | 100 |
| Female | 3 | 3 | 100 | 3 | 3 | 100 |
| Total | 45 | 45 | 100 | 41 | 41 | 100 |
| Workers | | | | | | |
| Male | 48 | 48 | 100 | 48 | 48 | 100 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 48 | 48 | 100 | 48 | 48 | 100 |

10. . Health and safety management system:

Whether an occupational health and safety management system has been implemented by the entity?(Yes/

No). If yes, the coverage such system:

Rhetan considers its employees as its biggest asset. We have implemented numerous interventions during the year specifically on occupational health related topics relating to emotional well-being, mental health, ergonomics & other occupational health hazards

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

Work related physical hazards are addressed as part of the construction assessment, moving in assessment & routine maintenance. Other work related hazards are compiled based on regular employee surveys on employee experience.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N): Yes. Workers can report their concerns through an incident management portal in the intranet.

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

Yes, the employees/workers of your Company have access to non-occupational medical and healthcare services. They are insured under the Group Health Insurance Policy.

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

| Safety Incident/Number | Category | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|---|-----------|--------------------------------|---------------------------------|
| Lost Time Injury Frequency Rate | Employees | NIL | NIL |
| | Workers | NIL | NIL |
| Total recordable work-related injuries | Employees | NIL | NIL |
| | Workers | NIL | NIL |
| No. of fatalities | Employees | NIL | NIL |
| | Workers | NIL | NIL |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | NIL | NIL |
| | Workers | NIL | NIL |

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

Monthly safety visits by operations team across all the plants and scheduled Audits and Inspections to ensure effective implementation of Safety Management Systems. Eye Health Awareness campaign. We have appointed a team of Safety to strengthen the environment of Safety Culture amongst the employees towards safe working practices. Safety alerts are shared with all operational units. Training for fire fighting and first aid is provided.

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

| | Current Financial Year 2023-24 | | | Previous Financial Year 2022-23 | | |
|--|--------------------------------|--------------------|---------|---------------------------------|--------------------|---------|
| | Filed during the | Pending resolution | Remarks | Filed during the | Pending resolution | Remarks |
| | | | | | | |

| | | | | | | |
|--------------------|------|--------------------|-----|------|--------------------|-----|
| | Year | at the end of year | | Year | at the end of year | |
| Working Conditions | 01 | 01 | NIL | NIL | NIL | NIL |
| Health & Safety | NIL | NIL | NIL | NIL | NIL | NIL |

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 Conditions | 100% |

*Internal assessment conducted for the relevant matters

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 :Not Applicable

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N):No (B) Workers (Y/N):No
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners :NA
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 | |
| | Current Financial Year 2023-24 | Previous Financial Year 2022-23 | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
| Employees | NIL | NIL | NIL | NIL |
| Workers | NIL | NIL | NIL | NIL |

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

5. Details on assessment of value chain partners:

| | |
|-----------------------------|---|
| | % of value chain partners (by value of business done with such partners) that were assessed |
| Health and safety practices | 100 |

Working Conditions

100

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners: Not Applicable

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

Any individual or group of individuals who have an interest in business operations of the Company and are positively or negatively impacted by initiatives or policies of the company are identified as stakeholders of the Company. In this Context, Internal or External group of stakeholders have been identified. Presently, the given stakeholder groups have an immediate impact on the operations and working of the Company. This includes Shareholders, vendors, investors, employees and workers, customers, communities, Bankers, Regulators and statutory authorities and the community in general. Groups have an immediate impact on the operations and working of the Company.

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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------|--|---|---|--|
| Investors | NO | <ul style="list-style-type: none"> • Periodical Report, • Annual General Meeting, • Extra ordinary General Meeting | Quarterly and Annually | <ul style="list-style-type: none"> • Positive impact creation • Reputation • Answer their queries • Understand their expectations |
| Vendors | NO | <ul style="list-style-type: none"> • Vendor Partner Meets • Vendor Review Meeting • Mailers / Brochures | Periodically | <ul style="list-style-type: none"> • Operational advantage basis quality, technology, pricing etc. • Sustainable supply chain • Cost optimisation |

| | | | | |
|-----------------------------------|----|--|---|--|
| Customer | NO | <ul style="list-style-type: none"> • Periodical Meets / Reviews Mailers / • Personal Visits / Interviews | Periodically | <ul style="list-style-type: none"> • Revenue generation and growth • Help in distribution of new products through demand • Building of a strong brand • Shape sustainable markets and greenproduct demand |
| Employees | NO | <ul style="list-style-type: none"> • Team Engagement • Celebrations during special occasion • Engagement through Health Programs | Periodically | <p>Empowered and engaged workforce drives to achieving business targets and serve as a key for successful business</p> <ul style="list-style-type: none"> • Satisfied and motivated talent have higher productivity • Right Talent gives a competitive advantage |
| Government/Regulatory authorities | NO | <ul style="list-style-type: none"> • Reporting / Filings; • Submissions/Applications; • Representations in person • Attending Workshops conducted by the authorities | On periodical basis as provided under relevant legislations | <p>Compliance with regulations for smooth functioning of business operations</p> <ul style="list-style-type: none"> • Licensing and permissions • Progressive policy development |
| Local communities | NO | Meeting with Associations / NGOs | Periodically | <p>Understand and respond to the unique needs and concerns of society. Work in partnership with government and civil society to help address some of the critical challenges faced by the country</p> |
| Bankers | NO | <ul style="list-style-type: none"> • Periodical Meetings • Periodical Reports | Periodically | <p>Understand the banking compliance</p> <ul style="list-style-type: none"> • Maintaining |

| | | | | |
|--|--|--|--|--|
| | | | | rapport with our bankers <ul style="list-style-type: none"> • Raising funds • Placement of deposits • Channel finance |
|--|--|--|--|--|

Leadership Indicators

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

The Board of Directors, through Corporate Social Responsibility monitors and provides strategic direction to the Company’s social responsibility obligations and other societal and sustainability practices. Key stakeholders are identified through an exercise undertaken in consultation with the Company's management. The prioritized list includes everyone from customers, employees, shareholders, investors, vendors, government and regulatory bodies, communities and NGOs etc. The Consultation medium between stakeholders, Company Management, and Board takes place through various channels.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity: No

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups: Programs under the Company’s Corporate Social Responsibility have been implemented to address the above vulnerable groups.

PRINCIPLE 5 Businesses should respect and promote human rights

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

| Category | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|----------|--------------------------------|---------------------------------|
|----------|--------------------------------|---------------------------------|

| | Total (A) | No. employees workers covered (B) | % (B / A) | Total © | No. employees workers covered (D) | % (D / C) |
|------------------------|-----------|-----------------------------------|-----------|---------|-----------------------------------|-----------|
| Employees | | | | | | |
| Permanent | 45 | 45 | 100 | 41 | 41 | 100 |
| Other than permanent | 0 | 0 | 0 | 8 | 8 | 100 |
| Total Employees | 45 | 45 | 100 | 49 | 49 | 100 |
| Workers | | | | | | |
| Permanent | 0 | 0 | 100 | 0 | 0 | 0 |
| Other than permanent | 48 | 48 | 100 | 48 | 48 | 100 |
| Total Employees | 48 | 48 | 100 | 48 | 48 | 100 |

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

| Category | Current Financial Year 2023-24 | | | | | Previous Financial Year 2022-23 | | | | |
|-----------------------------|--------------------------------|-----------------------|---------|------------------------|---------|---------------------------------|-----------------------|--------|------------------------|--------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No.(B) | %(B /A) | No. © | %(C /A) | | No.(E) | %(E/D) | No.(F) | %(F/D) |
| Employees | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 42 | 0 | 0 | 42 | 100 | 38 | 0 | 0 | 38 | 100 |
| Female | 3 | 0 | 0 | 3 | 100 | 3 | 0 | 0 | 3 | 100 |
| Other than permanent | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Workers | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|----------------------|----|---|---|----|-----|----|---|---|----|-----|
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than permanent | | | | | | | | | | |
| Male | 48 | 0 | 0 | 48 | 100 | 48 | 0 | 0 | 48 | 100 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

As both Central and State Government have authorization over fixing the wages, the State Governments fix their own scheduled employments and further release the rates of Minimum Wage along with the VDA (Variable Dearness Allowance). The wage rates in scheduled employments differ across states, sectors, skills, regions and occupations owing to a lot of differentiating factors. Hence, there is no single uniform minimum wage rate across the country and the revision cycle differs for each state. However Minimum wages are paid and adhered to by the Company as per the Minimum Wages Act, 1948.

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

| | Male | | | | Female | | | |
|----------------------------------|--------|---|--------|--------|--------|---|--------|-----|
| | Number | Median remuneration/ salary/ wages of respective category | | | Number | Median remuneration/ salary/ wages of respective category | | |
| Board of Directors (BoD) | 2 | NIL | NIL | NIL | 1 | NIL | NIL | NIL |
| Key Managerial Personnel | 2 | NIL | 238800 | NIL | 1 | NIL | 144000 | NIL |
| Employees other than BOD and KMP | 41 | NIL | 244380 | NIL | 2 | NIL | 478800 | NIL |
| Workers | 48 | NIL | NIL | 276000 | 0 | NIL | | NIL |

Note: In Number of counting of Employees, Company Secretary and CFO is not included.

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):No
5. Describe the internal mechanisms in place to redress grievances related to human rights issues: Employees can share their feedback, ideas and grievances directly with Our Management Team. Team will revert with relevant solutions. The Company also has a team of members committee to handle related issues.
6. Number of Complaints on the following made by employees and workers:

| | Current Financial Year 2023-24 | | | Previous Financial Year 2022-23 | | |
|-----------------------------------|--------------------------------|---------------------------------------|---------|---------------------------------|---------------------------------------|---------|
| | 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 | NIL | NIL | NA | NIL | NIL | NA |
| Discrimination at workplace | NIL | NIL | NA | NIL | NIL | NA |
| Child Labour | NIL | NIL | NA | NIL | NIL | NA |
| Forced Labour/Involuntary Labour | NIL | NIL | NA | NIL | NIL | NA |
| Wages | NIL | NIL | NA | NIL | NIL | NA |
| Other human rights related issues | NIL | NIL | NA | NIL | NIL | NA |

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases:

The Whistle Blower Policy/Vigil Mechanism of the Company strongly condemns any form of discrimination, harassment, victimization, or any unfair employment practices against individuals who file complaints. The Company considers any adverse consequences resulting from reporting such incidents as unacceptable, and all reported cases undergo thorough investigations.

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

The Company does not employ children at its workplaces and does not use forced labour in any form.

9. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child labour | Not Applicable |
| Forced/involuntary labour | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others – please specify | |

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above: Not Applicable

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints :Not Applicable
2. Details of the scope and coverage of any Human rights due-diligence conducted :None
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?:Yes, most of our locations are accessible to differently abled visitors
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 | Nil |
| Discrimination at workplace | |
| Child Labour | |
| Forced Labour/Involuntary Labour | |
| Wages | |
| Others – please specify | |

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above :Not Applicable

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

Essential Indicators

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

| Parameter | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|--|--------------------------------|---------------------------------|
| Total electricity consumption (A) | 6580.59 GJ | 6263.42 GJ |
| Total fuel consumption (B) | 54.72 GJ | 51.54 GJ |
| Energy consumption through other sources © | 0 | 0 |
| Total energy consumption (A+B+C) | 6635.31 GJ | 6314.96 GJ |

| | | |
|--|------|------|
| Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) | 1.03 | 0.73 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | NA | NA |

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, such assessment carried by external agency.

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

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

| Parameter | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|--|--------------------------------|---------------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 0 | 0 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 644 | 644 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 644 | 644 |
| Total volume of water consumption (in kilolitres) | 322 | 322 |
| Water intensity per rupee of turnover (Water consumed / turnover) | Negligible | Negligible |
| Water intensity (optional) – the relevant metric may be selected by the entity | NA | NA |

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

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation: Not Applicable

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

| Parameter | Please specify unit | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|-------------------------------------|---------------------|--------------------------------|---------------------------------|
| Nox | Not Applicable | Not Applicable | Not Applicable |
| Sox | | | |
| Particulate matter (PM) | | | |
| Persistent organic pollutants (POP) | | | |
| Volatile organic compounds (VOC) | | | |
| Hazardous air pollutants (HAP) | | | |
| Others– please specify | | | |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

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

| Parameter | Unit | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|---|---|--------------------------------|---------------------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | Not Applicable To Our Company | Not Applicable To Our Company |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | | |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | | | |

| | | | |
|--|--|--|--|
| Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity | | | |
|--|--|--|--|

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details:
No

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

| Parameter | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|---|--------------------------------|---------------------------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | Not Applicable | |
| E-waste (B) | | |
| Bio-medical waste © | | |
| Construction and demolition waste (D) | | |
| Battery waste (E) | | |
| Radioactive waste (F) | | |
| Other Hazardous waste. Please specify, if any. (G) | | |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | | |
| Total (A+B + C + D + E + F + G + H) | | |
| 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 | Not Applicable | |
| (ii) Re-used | | |
| (iii) Other recovery operations | | |
| Total | | |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |

| | |
|---------------------------------|----------------|
| Category of waste | |
| (i) Incineration | Not Applicable |
| (ii) Landfilling | |
| (iii) Other disposal operations | |
| Total | |

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: NA

9. 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:

Rhetan TMT Limited diligently adheres to effective waste management practices by implementing standardized protocol. With a commitment to sustainability, the company ensures that metal scrap is generated and reused through processes.

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

| S.No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval /clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|----------------|--------------------------------|--------------------|--|
| Not Applicable | | | |

11. 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 | | | | | |

12. 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. | Specify the law/ | Provide | Any fines / | Corrective action |
|----|------------------|---------|-------------|-------------------|
|----|------------------|---------|-------------|-------------------|

| No. | regulation/ guidelines which was not complied with | details of the non- compliance | penalties /action taken by regulatory agencies such as pollution control boards or by courts | taken, if any |
|----------------|---|--------------------------------------|---|---------------|
| Not Applicable | | | | |

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) | |
|--|--|---|--|
| From renewable sources | | | |
| Total electricity consumption (A) | Not Applicable | | |
| Total fuel consumption (B) | | | |
| Energy consumption through other sources © | | | |
| Total energy consumed from renewable sources (A+B+C) | | | |
| From non-renewable sources | | | |
| Total electricity consumption (D) | | | |
| Total fuel consumption (E) | | | |
| Energy consumption through other sources (F) | | | |
| Total energy consumed from non-renewable sources (D+E+F) | | | |

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. Provide the following details related to water discharged:

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|---|--|---|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | Not Applicable | |
| - 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 | |
| (iii) To Seawater | |
| - No treatment | |
| _ With treatment-please specify level of treatment | |
| (iv) Sent to third- parties | |
| - No treatment | |
| _ With treatment-please specify level of treatment | |
| (v) Others | |
| - No treatment | |
| _ With treatment-please specify level of treatment | |
| Total water discharged (in kilolitres) | |

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

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

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

- (i) Name of the area: Not Applicable
- (ii) Nature of operations: Not Applicable
- (iii) Water withdrawal, consumption and discharge in the following format:

| Parameter | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|--|--------------------------------|---------------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | Not Applicable | |
| (ii) Groundwater | | |
| (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 | |
| Water discharge by destination and level of treatment (in kilolitres) | |
| (i) Into Surface water | Not Applicable |
| - 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.NA

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

| Parameter | Unit | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|---|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if | Metric tonnes of CO ₂ equivalent | - | - |

| | | | |
|---|--|---|---|
| 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 : NA

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities :Not Applicable

6. 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:

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|----------------|-----------------------|--|---------------------------|
| Not Applicable | | | |

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

The Company ensures swift recognition of risks, leading to the development and periodic monitoring of appropriate mitigation action plans to foster sustainable growth through a comprehensive risk management framework. The Business Continuity Plan has been prepared to assist the organization to manage a serious disruptive crisis in a controlled and structured manner.

8. 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: Not Applicable

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. Not Applicable

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations:02
- 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 | Gujarat iron & Steel Federation | State |
| 2 | Gujarat Re Rolling Mills Association | State |

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

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

Leadership Indicators

1. Details of public policy positions advocated by the entity:

| S.No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify) | Web Link, if available |
|----------------|-------------------------|-----------------------------------|--|---|------------------------|
| Not Applicable | | | | | |

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**Essential Indicators**

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year: Not Applicable as per the relevant laws

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

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

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

We have a separate column in our website where any member from the community can raise their grievances- <https://www.rhetan.com/contact.html>

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

| | Current Financial Year 2023-24 | Previous Financial Year 2022-23 |
|--|--------------------------------|---------------------------------|
| Directly sourced from MSMEs/ small producers | 0 | 0 |
| Sourced directly from within the district and neighbouring districts | 100% | 100% |

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): Not Applicable

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| NA | NA |

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

| S.No | State | Aspirational District | Amount spent (In INR) |
|------|---------|-----------------------|-----------------------|
| 1 | Gujarat | Ahmedabad | 6,79,931 |

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

(b) From which marginalized /vulnerable groups do you procure?:
If such a vendor is available, the Company prefers the vendor, if competitive.

(c) What percentage of total procurement (by value) does it constitute?:
Not Applicable

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

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

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

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

6. Details of beneficiaries of CSR Projects:

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|----------------|-----------------------|---|--|
| Not Applicable | Saamarthya Foundation | 50 | 100% |

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

Essential Indicators

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

The Company has established a formal procedure to receive and handle consumer complaints or feedback and the Company makes reasonable efforts to receive, address and provide responses to any consumer complaints or feedback. All feedback and complaints are handled in accordance with the policy of the Company, ensuring that they are appropriately addressed and responded to. In order to address any customer query, issues and complaints, the Company has separate email id and contact number.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: The vendors with whom Rhetan is associated have policies in place to disclose all legally mandated information on the product covers/ labels, same can be accessed from all our vendor websites.

| | As a percentage to total turnover |
|--|-----------------------------------|
| Environmental and social parameters relevant to the product | NIL |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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

| | FY 2023-24 (Current Financial Year) | | Remarks | FY 2022-23 (Previous Financial Year) | | Remarks |
|--------------------------------|--|-----|---------|---|-----|---------|
| Data privacy | NIL | NIL | NA | NIL | NIL | NA |
| Advertising | NIL | NIL | NA | NIL | NIL | NA |
| Cyber-security | NIL | NIL | NA | NIL | NIL | NA |
| Delivery of essential services | NIL | NIL | NA | NIL | NIL | NA |
| Restrictive Trade Practices | NIL | NIL | NA | NIL | NIL | NA |

| | | | | | | |
|------------------------|-----|-----|----|-----|-----|----|
| Unfair Trade Practices | NIL | NIL | NA | NIL | NIL | NA |
| Other | NIL | NIL | NA | NIL | NIL | NA |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | NIL | NA |
| Forced recalls | NIL | NA |

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: No

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: No such event occurred in the current Financial Year 2023-24 : Not Applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). <https://www.rhetan.com/products.html>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services: The Company conducts meetings to educate its customers on responsible usage of our products.

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): Not Applicable

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact: Not Applicable

b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable