

Business Responsibility & Sustainability Report

Renaissance Global has always put sustainability at the heart of its business approach. At Renaissance Global, we believe in partnering & empowering our stakeholders and creating a culture of transparency and accountability. We see our responsibility to take the lead in sustainable development not only as a duty to the society but also as an opportunity to do well by doing well. By embracing sustainable development and going beyond minimum information disclosure requirements and regulatory compliance, we aim to protect and deliver value to all our stakeholders.

This report also speaks about the Company's ESG approach which propels the business strategy to deliver our purpose of bringing joy to people's lives.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity		
1	Corporate Identity Number (CIN) of the Company	L36911MH1989PLC054498
2	Name of the Company	Renaissance Global Limited
3	Year of incorporation	1989
4	Registered office address	Plot No. 36A & 37, SEEPZ, MIDC Marol, Andheri (E), Mumbai – 400 096.
5	Corporate address	Same as mentioned in point no. 4
6	E-mail	investors@renaissanceglobal.com
7	Telephone	Tel. : 022 – 4055 1200 Fax : 022 – 6693 8457, 2829 2146
8	Website	www.renaissanceglobal.com
9	Financial year for which reporting is being done	1st April, 2022 to 31st March, 2023 (FY 2022-23)
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 188,794,400
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Kanav Khanna Designation: DGM - Corporate Strategy Tel. no.: 022-40551200 Email ID: kanav.khanna@renaissanceglobal.com
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 under this report are made on standalone basis for Renaissance Global Limited.

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Jewellery	Manufacturing of Gold and Diamond studded Jewellery and Jewellery Making services	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturing of Gold and Diamond studded Jewellery and Jewellery Making services	32111	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	9*	-	9*
International	1	2	3

*Includes Registered Office.

17. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States)	2
International (No. of Countries)	7 Countries

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

94.62%

c. A brief on types of customers:

We cater to a wide range of Customers. They are primarily Mall Jewellers, Department Stores and TV / Internet retailers. We deal with certain designers as our Customers. We also have Wholesalers as our Customers.

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)	180	140	77.78%	40	22.22%
2.	Other than Permanent (E)	577	414	71.75%	163	28.25%
3.	Total employees (D + E)	757	554	73.18%	203	26.82%
WORKERS						
4.	Permanent (F)	407	331	81.33%	76	18.67%
5.	Other than Permanent (G)	1334	996	74.66%	338	25.34%
6.	Total workers (F + G)	1741	1327	76.22%	414	23.78%

b) Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	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)	1	1	100%	0	0
5.	Other than Permanent (G)	1	1	100%	0	-
6.	Total differently abled workers (F + G)	2	2	100%	0	0

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9*	1	11.11%
Key Management Personnel	3	0	NIL

*As on date of this report.

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.52%	12.99%	8.75%	12.20%	15.15%	12.82%	0.87%	3.64%	1.40%
Permanent Workers	7.22%	4.14%	6.67%	1.46%	0.00%	1.20%	0.28%	0.00%	0.23%

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	Renaissance Jewelry New York Inc.	Wholly owned Subsidiary	100%	No
2	Verigold Jewellery DMCC	Wholly owned Subsidiary	100%	No
3	Verigold Jewellery(UK) Limited	Wholly owned Subsidiary	100%	No
4	Jay Gems Inc USA (Subsidiary of Renaissance Jewelry New York INC)	Indirect Subsidiary	-	No
5	Essar Capital LLC USA (Subsidiary of Jay Gems Inc USA)	Indirect Subsidiary	-	No
6	Renaissance Jewellery DMCC (Subsidiary of Verigold Jewellery DMCC, Dubai)	Indirect Subsidiary	-	No
7	Renaissance D2C Ventures (Subsidiary of Verigold Jewellery DMCC, Dubai)	Indirect Subsidiary	-	No
8	Renaissance FMI Inc. (Subsidiary of Renaissance D2C Ventures Inc, USA)	Indirect Subsidiary	-	No
9	Verigold Jewellery LLC Dubai (Subsidiary of Renaissance Jewellery DMCC, Dubai)	Indirect Subsidiary	-	No

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in ₹)-1354.81 Cr
(iii) Net worth (in ₹)-544.99 Cr

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 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	1	1	This complaint was received in March 2023 quarter and the same was resolved in the month of April 2023	Nil	Nil	NA
Employees and workers	Yes	1	1	The case is pending for resolution in Hon'ble Industrial Court, Mumbai	Nil	Nil	NA
Customers	Yes	144	NIL	NA	249	NIL	NA
Value Chain Partners	Yes	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	Yes	Nil	Nil	NA	Nil	Nil	NA

*Web-link for grievance redress policy: <https://renaissanceglobal.com/vigil-mechanism/>

24. Overview of the entity's material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or opportunity to our business, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product quality	Risk	Compromise on product quality would imply a compromise on customers. Any lapse can lead to product withdrawals, recalls.	<ul style="list-style-type: none"> Product quality and Customer satisfaction are the fundamental principles for RGL. The Company being in the Jewellery sector, the nature of its business requires the utmost attention to the quality of its product. We have taken following measures to ensure resilience against the risk: <ul style="list-style-type: none"> The Company has in place strong system of product complaint reporting. Audits are conducted by the Quality check department to ensure that our high-quality requirements are met. 	Negative
2	Environment risk	Risk	Changes in existing Emerging regulations Impacting sourcing of materials, emissions, waste generation, storage and use of material or quality of finished goods.	<ul style="list-style-type: none"> Emissions, water consumption and waste generation; Pro-actively work on emerging areas and implementation. The Company continues to monitor all emerging regulations, incidents, developments and map it for compliance. 	Negative: Increased expenses in transiting towards meeting new regulations.
3	Handling Hazardous Material/Waste	Risk	Handling hazardous material/waste in business operations with care to avoid any threats posed to the health and well-being of our employees	<ul style="list-style-type: none"> Adherence to standards pertaining to Occupational Health and Safety, and highest operational standards for handling hazardous materials; Continuous engagement with suppliers for identifying any new threats/better options to mitigate the risks; 	Negative
4	Water and wastewater management	Risk	There is a great degree of dependency on uninterrupted supply of water for continued operations. Therefore, water management becomes crucial for the Company's operations, water availability is increasingly becoming a risk across different g e o g r a p h i e s . Secondly, wastewater management is highly crucial.	<ul style="list-style-type: none"> The Company is not only adhering to the statutory criteria set forth by the water supply agency, but it is also taking responsibility for reducing use through effective recycling. Water usage monitoring across units enables us to strategize the reduction efforts. We also make certain that our effluents are treated properly before being reused or discharged. 	Negative

5	Product & Plastic Packaging	Risk	Several states across India are banning/restricting use of single-use plastic. The onus of collecting and responsibility to dispose of plastic waste generated by packaging has been put on companies	<ul style="list-style-type: none"> ▪ The Company is putting its efforts to keep pace with the changing regulations around plastic waste management; 	Negative.
6	Energy efficient and renewable energy and Natural Resources	Opportunity	Renewable energy is expanding at a quicker rate than it has ever been before. The cost of renewable energy has dropped because of increased government support and continued research and development. Energy efficiency also serves major opportunity to reduce operational costs in the long term. Creating products With minimum impact on the natural ecosystem	<ul style="list-style-type: none"> ▪ Use of renewable power on regular basis; ▪ The Company has invested in rooftop solar projects for captive consumption within the plants and ▪ Plant wise plan implemented for alternate sources of water like borewell, tanker water supply, effluent treatment plant water re-use, rainwater usage and achieving water neutrality. The collected rainwater in our factories is treated within the plant. 	Positive: Scope to increase reliability on renewal energy.
7	Safety risk	Risk	The manufacturing operations of the Company require employees to interact with plant, machinery, and material handling equipment, all of which carry an inherent risk of injury	<ul style="list-style-type: none"> ▪ Adherence to safety standards, and highest operational standards for handling hazardous materials at plants; and ▪ Adoption of latest and cutting edge safety related protocols and measures to create a safe work environment 	Negative: Impact on health and well-being of employees of the Company.
8	Employee engagement, safety and well-being	Opportunity	Employees are our biggest assets. Robust employee engagement, safety, and well-being drives enhanced productivity for the Company. This material aspect is therefore an opportunity to integrate employees' views in the core functioning of the Company, while ensuring employee satisfaction and safety in each process.	-	Positive

9	Labour unrest	Risk	Disruption in manufacturing due to labour unrest	<ul style="list-style-type: none"> ▪ Knowledge sharing sessions on labour laws, situations based leanings, employee life cycle documentation, regular IR management and Contract Labour management; and ▪ Physical, Mental and Financial Wellness sessions conducted on regular basis. ▪ Pre-settlement workshops to create a conducive environment for settlement; ▪ Implementing alternative settlements in the plants – productivity measure; 	Negative: Labour unavailability can impact manufacturing.
10	Equality	Opportunity	Investing in equality and diversity brings numerous benefits to the Company. From bringing skills to the team, respecting each and every employee's rights, promoting innovation and diverse views, enhancing Company's reputation, and promoting new talent. We believe in giving equal opportunities to everyone irrespective of caste, gender, color, religion or any other bias.	-	Positive
11	Reputation	Opportunity	Bad publicity arising out of any act/inaction by the Company on social media or any other platform	<ul style="list-style-type: none"> ▪ Active monitoring of social media; ▪ Actively addressing product complaints; ▪ Ensuring product delivery as promised; ▪ Strengthening corporate governance norms, including adherence to the code of conduct by all; 	Positive: Opportunity to improve brand presence and reputation through proactively managing possible issues.
12	Ethics and business integrity	Risk	RGL is a global Company with many stakeholders. Any ethical and business integrity breach can hamper the Company's credibility, employee morale and may result to significant fines and financial loss.	<p>We have zero tolerance for any ethical and business integrity breach within the Company. The Principles enshrined in the Company's Code of Business Conduct guide the work culture in terms of ethics and law. The Code in real sense promotes honesty, trust, accountability and transparency.</p> <p>Every new employee receives a Code of Conduct orientation at the time of joining, ensuring that they fully comprehend, embrace, and adapt to the Code.</p> <p>Its implementation and adherence is aided by a vigil mechanism that monitors deviations in any form</p>	Negative

13	Adherence to laws	Risk	RGL operates in various territories and markets, each having its own regulatory systems, which continuously evolves changes, and undergoes increased scrutiny from the regulators. Any noncompliance with regulations or scrutiny process can result in dilution of financial position or jeopardize the Company's reputation.	Regulatory risks are managed through a strong governance mechanism based on the philosophy of 'zero tolerance to non-compliance'. This is implemented through: <ul style="list-style-type: none"> Monitoring of Legal and regulatory compliance by Senior management and the Board. Assessment of regulatory and compliance requirements on regular basis. Compliance management systems and continuous monitoring. Independent assessments and audits. Robust internal controls. 	Negative
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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 National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	The policies have been implemented and followed over a period of time as per the industry norms. These policies are in compliance with the applicable laws and have been approved by the Board or the management of the Company depending on the efficacy of the policies.								
c. Web Link of the Policies, if available	The policies adopted by the Company are uploaded on the website / intranet of the Company for information of relevant stakeholders and employees at www.renaissanceglobal.com .								
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
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.	The facilities and operational systems are strengthened with integration of ISO 14001:2015.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has drawn ESG roadmap which lays down the key aspects of Sustainability including timelines for achieving the targets.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The key performance targets are set, reviewed, and implemented as per the objectives taken. The Management reviews the progress periodically.								

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):

RGL delivers value and upholds the trust of not only its customers but also each stakeholder, including employees, suppliers & partners, the society it has an impact on, and the shareholders who invest in it. The working on sustainability is imbibed in our ethos, and the same is reflected through our values and behaviour towards sustainability and stakeholders.

ESG (Environmental, Social and Governance) is not a new concept for RGL. Our priorities and goals are aligned with the Globally followed ESG Goals, for which we have laid out a geo-wise strategic approach to achieve these ESG goals. We recognizes the global climate change impact and endeavours to reduce its carbon footprint by the prudent use of natural resources and the utilization of renewable energy sources.

On the Environmental agenda, we are committed to reduce emissions, electricity consumption, total greenhouse gas (GHG) emissions and water consumption. RGL works with local municipal agencies for effective disposal of general & food waste. Our offices in India are accredited with ISO 14001 – Environment Management System.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Darshil Shah Executive Director DIN:08030313 Email ID: Investors@renaissanceglobal.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.	Generally, the Management of the Company oversee the implementation of these policies.

10. Details of Review of NGRBCs by the Company:

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)									
	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	Y	Y	Y	Y	Y	Y	Y	Y	Y										On a regular basis
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y										On a need basis

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The processes and compliances are assessed by Internal auditors and Statutory auditors, as applicable. Also the management and Board of Directors of the Company internally keep on reviewing the implementation of these policies.								

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)									
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

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

PRINCIPLE 1

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

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

Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training and its impact	% age of persons in respective category covered by the awareness Programmes
Board of directors Key Managerial Personnel	5 (as part of Board Meetings)	Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs. Topics covered includes: 1) Corporate Governance 2) Companies Act 3) SEBI Listing Requirements 4) Secretarial and Accounting Standards 5) Environmental & Safety matters 6) Code of Conduct, 7) Business Workings 8) Business Models	100%
Employees other than BOD and KMPs	8	1. Human Right, 2. Bribery, 3. Mock drill, 4. firefighting, 5. Health Safety environment (HSE), 6. Environment health & safety EHS and 7. Chemical training.	100%
Worker	8		

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):

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 During the financial year under review, no penalty / fine, settlement, compounding fee, imprisonment, or any kind of punishment has been imposed on the Company or its Directors and KMPs.

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		NA	
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
NA	NA

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.

The existing Code of Conduct (including Whistle Blower Policy), rules and regulations adopted by the Company are in conformity with the legal and statutory framework on anti-bribery and anti-corruption legislation prevalent in India.

The Company's Code of Conduct reflects the commitment of the Company and its management for maintaining highest ethical standards and believes in conducting its business in a transparent manner and does not indulge in bribery or corruption while undertaking open and fair business practices and culture, and implementing and enforcing effective systems to detect, counter and prevent bribery and other corrupt business practices.

The RGL Company's Code of Conduct Policy can be accessed on the Company's corporate website at

<https://renaissanceglobal.com/wp-content/uploads/2022/09/11-Code-of-conduct-for-Board-Members-and-Sr-management.pdf>

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

	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
Directors	NIL. During the financial year, no disciplinary action taken by any law enforcement agency for the charges of bribery / corruption against the Company's Directors, KMPs, employees or workers.	
KMPs		
Employees		
Workers		

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

	FY 2022-2023 (Current Financial Year)		FY 2021-2022 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	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.- Not Applicable

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/ Principle covered under the training	%age of value chain partners covered (by value chain of business done with such partners) under the awareness programmes
2	<p>Mock drill</p> <ol style="list-style-type: none"> 1. What is disaster 2. Types of disaster and action plan 3. Purpose of emergency plan 4. Evacuation of mock drill 5. Role and responsibility of key persons 6. Emergency response by employees evacuation procedures do's and donot's. 	92%

1	<p><u>First Aid</u></p> <p>1. Introduction to first aid, unconsciousness, examination of serious casualty, fall from height, burns, injury, fracture(general), drowning, snake bite, CPR, recovery, examination of serious casualty, stretcher drill, CPR on hands on practice, bandaging, handling of casualty</p>	70%
2	<p><u>Fire Fighting Training Topics Covered</u></p> <p>1. Purpose of fire fighting 2. Triangle of fire & method of extinguishing fire 3. Causes of spreading fire 4. Classes of fire, types of extinguishers & its operation 5. Purpose, function & operation of fire fighting equipments 6. Importance of sticker on extinguishers 7. Measures to be taken in case of fire emergency.</p>	80%
2	<p><u>Safety In Chemical Handling, Use & Storage</u></p> <p>1. Objective of SOP of chemical 2. Chemicals effect on health & environment. 3. Routes of exposures 4. Material safety data sheet (MSDS) & its importance 5. Suitable types of PPE's, its use, care & maintenance. 6. Safety measures for handling, use & storage. 7. Proper chemical name label, manufacture date, expiry date. 8. Handling of spillage, & hazardous waste disposal.</p>	94%
2	<p><u>Safety Health & Environment Awareness</u></p> <p>1. Objective. 2. Importance of safety. 3. Hazard controls by 4. Accident & accident investigation. 5. Personal protective equipment (PPEs). 6. Personal hygiene Waste disposal</p>	97%

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, the Company has a Code of Conduct for Board of Directors and senior management personnel which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company. The Company receives an annual declaration from its Board of Directors and senior management personnel on the entities they are interested in, and ensures requisite approvals as required under the applicable laws are taken prior to entering into transactions with each entities.

The Code of Conduct for Board of Directors and senior management personnel is available on the Company's website at <https://renaissanceglobal.com/policies-code-of-conduct/>.

PRINCIPLE 2

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

Essential Indicators

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

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

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No):**
 b. **If yes, what percentage of inputs were sourced sustainably? :**

The Company believes in investing time and effort in building mutually beneficial relationships with the vendors. Vendors are a part of the Company's ecosystem and their relationship with the Company is a reflection of the same.

Renaissance Global Limited is a certified member of the Responsible Jewellery Council (RJC). Being an RJC member, the Company is committed to and is independently audited against the RJC Code of Practices, an international standard on responsible business practices for the Gems and Jewellery industry. The Code of Practices addresses human rights, labour rights, environmental impact, mining practices, product disclosure and many more important topics in the jewellery supply chain.

Suppliers are guided in process and system improvement and enhanced technical know-how.

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.:**

RGL is committed to create a positive impact on ecosystem by ensuring compliance to the regulatory guidance on waste management as per Central Pollution Control Board (CPCB) and Maharashtra State Pollution Control Board (MPCB) with respect to waste management (plastic waste management rules, E- waste management rules and hazardous waste management rules).

RGL has partnered with authorized waste management service providers such as recyclers, authorized transporters (in case of hazardous waste) for the compliant management of waste across each of the above waste category. Considering the nature of industry, the quantum of waste is well within the permissible limits laid down by CPCB/MPCB in the "consent to operate" issued by them.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).**

Yes

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

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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There is no shelf life is applicable to our products as we manufacture Gold, Silver, Platinum Diamond/colour stone studded jewellery. Therefore, the life cycle perspective is not applicable for the product manufactured and supplied by the organization.

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Gold	18%	16%
Silver	55%	54%

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:**

Benefits	FY 2022-2023 (Current Financial Year)			FY 2021-2022 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	N/A	N/A	4.541 MT	N/A	N/A	4.658 MT
E-waste	N/A	N/A	1.50MT	N/A	N/A	N/A
Hazardous waste						
• Waste Oil	N/A	N/A	0.264MT	N/A	N/A	0.229MT
• Hazardous Waste	N/A	N/A	0.700MT	N/A	N/A	8.655MT
Other waste	N/A	N/A	30.333MT	N/A	N/A	29.605MT

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
N.A.	N.A.

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)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)	
Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	2	0	0	0	0	2	100%	0	0	0	0
Total	2	0	0	0	0	2	100%	0	0	0	0
Other Than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	2	0	0	0	0	2	100%	0	0	0	0
Total	2	0	0	0	0	2	100%	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)	% (C / A)	Number (D)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)
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	0	0	0	0	0	0	0	0	0	0	0
Female	8	0	0	0	0	8	100%	0	0	0	0
Total	8	0	0	0	0	8	100%	0	0	0	0

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

Benefits	FY 2022-2023 (Current Financial Year)			FY 2021-2022 (Previous Financial Year)		
	No. of employees covered as % 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 % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	9.97%	56.16%	Yes	9.56%	59.17%	Yes
Others – please specify				Nil		

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 premises / offices of the entity are accessible to differently-abled employees and workers.

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

Yes. The Company has provided equal opportunity to all the Employees.

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	100%	100%	100%	100%
Total	100%	100%	100%	100%

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.

Permanent Workers	Company strongly believes in equal opportunity principles and ensures there is no discrimination at any stage of the business or operations of the Company. Employees and workers can reach out to their reporting managers to redress their grievances in accordance with Company's Code of Business Conduct and Ethics. Further, Internal Complaints Committee is accessible via email and phone to all including visitors to seek redressal in case of sexual harassment as per the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. In addition, all employees, workers, suppliers, consultants, and third parties have access to whistleblower@renaissanceglobal.com to raise complaints in line with Company's whistle-blower policy available at https://renaissanceglobal.com/vigil-mechanism/
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are a 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 a part of association(s) or Union (D)	% (D/C)
Total Permanent Employee	NA	NA	NA	NA	NA	NA
- Male	NA	NA	NA	NA	NA	NA
- Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
- Male	NA	NA	NA	NA	NA	NA
- Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	FY 2022-2023 (Current Financial Year)					FY 2021-2022 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	471	450	96%	420	89%	460	423	92%	385	84%
Female	116	92	79%	100	86%	106	96	91%	87	82%
Total	587	542	92%	520	89%	566	519	92%	472	83%
Workers										
Male	1410	1350	96%	1283	91%	1426	1385	97%	1332	93%
Female	501	475	95%	425	85%	467	437	94%	377	81%
Total	1911	1825	95%	1708	89%	1893	1822	96%	1709	90%

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

Head of the Departments / managers regularly reviews and discusses employee's strengths and weaknesses and possible improvements on the current performance and ensures the goals of the department are achieved. Every employee is subjected to the annual performance evaluation process of the company conducted in a fair and impartial manner.

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 such system?

Yes. Yearly Medical Checkups and Eye Checkup camps are conducted also Medical nurse and Doctorate of industrial safety and Health (DISH) approved certified surgeon is appointed by the Company.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**
Training of risk assessment is done and Standard Operating Procedure (SOP) of each process is given to every department of the Company.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)**
Yes. All health & safety related concerns can be raised to Safety Manager by all employees and workers.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**
Yes, Company funded medical support and where applicable, statutory benefits under ESIC.

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

Safety Incident/Number	Category	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

To ensure a safe and healthy workplace, the Company has implemented best practices like Standard Operating Procedures (SOPs) are available and accessible in local language which is followed by every personnel working within, Permit to work system is implemented to track the non-routine and critical activities carried out, Use of PPE's, Eye wash, face mask, finger sleeves, gloves, eye glass are mandatory for every worker, External and internal Health Safety and Environment specialists provide regular health and safety training to all employees and contract workers. Mock drills and fire drills are being carried out to evaluate Company's emergency readiness as well as safety measures in the event of any unexpected or undesirable occurrences.

The highest standards of hygiene and housekeeping are upheld, and the organization operates on a well-maintained Heating, Ventilation and Air Conditioning (HVAC) system. Additionally, department-specific safety manuals are in place and are adhered to by all employees and workers.

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

	FY 2022-2023 (Current Financial Year)			FY 2021-2022 (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	NA	NA	NA	NA	NA	NA
Health & Safety	NA	NA	NA	NA	NA	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	YES 100%
Working Conditions	During the year, external experts conducted various audits for workplace evaluation.

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.

NIL

Leadership Indicators

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).**

(A) Employees - Yes
 (B) Workers - Yes

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

The Company ensures that all the statutory dues such as Income tax, ESIC, Provident Fund, Professional tax, GST, etc. have been deducted and deposited on time by value chain partners. The Company also files required statutory returns viz. GSTR, ITR, TDS returns etc. from time to time.

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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees				
Workers				NA

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	Value Chain partners including contractors/service providers / vendors/Job workers are advised to abide by the law of the land and similar clauses are incorporated in their Letter of Contract & Agreement
Working Conditions	

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

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.**

RGL engages with various stakeholders, to understand their needs and expectations, and to develop sustainable engagement strategies. The key stakeholders identified in consultation with the company’s management are customers, employees, shareholders, governments, NGOs, and communities that RGL engages with. The Stakeholder interactions are through several channels including meetings and surveys.

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, Newspaper, SMS, 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
Customers	No	<ul style="list-style-type: none"> • Email, • Direct Interactions, • Company website 	As and when required	Customer needs, complaints
Investors & Shareholders	No	<ul style="list-style-type: none"> • Investor meets • Earning calls • Meetings • Investor Conferences • AGM • Website • Email • Newspaper, • Stock exchange websites and • Company Website 	Quarterly, Half yearly, Annually and as and when required	The Company believe in maintaining financial transparency with our investors and shareholders. We share quarterly financial results through our website regularly and connect with our investors through earnings call /conference call to understand their expectations & grievances and perform consultations on ESG topics amongst other topics.
Employees	No	<ul style="list-style-type: none"> • Email, • Notice Board, • Company website, • Direct interactions, • intranet, • Engagement programs, • various employee tannings 	As and when required	Employees are our biggest assets. We interact with our employees every day, since they are the pillar of our reputation, our functioning and are the torchbearers of the Company in future. Employee engagement, training, grievance redressal, feedbacks, consultations are major reasons of our interactions.
Communities	Yes (in CSR initiatives)	<ul style="list-style-type: none"> • Interactions through CSR initiatives, • Email, • Company Website, • Direct interactions 	Carried out continually throughout the year	We being the responsible Corporate citizen believes in “Giving back to the society, for all the years of care, support and nurturance that is being bestowed upon the organization”.
Government and Regulators	No	<ul style="list-style-type: none"> • Official Communications • Statutory Publications • Notices/Intimations & required disclosures under any law 	Quarterly, Half yearly, Annually and as and when required	We ensure 100% compliance with all the Laws and regulations applicable to the Company.

Industry Associations	No	• Industry Conferences	Need Basis	Public policy advocacy and awareness on the Company's Contribution to society are major topics of discussions with industry associations. We also share the best-case practices for cumulative development of Jewellery industry.
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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.**

Company has established ESG framework wherein representatives from each E, S and G consult both internal and external stakeholders and implement necessary procedures and reporting mechanism to advance the objectives of ESG collectively. These procedures are reviewed by the Risk Management Committee. Additionally, the CSR Committee, the Nomination & Remuneration Committee and Audit Committee review the action taken under respective pillars within the ESG framework.

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

Yes – RGL conducted a detailed materiality assessment by gathering opinions and insights from all its stakeholders. It assessed the impact of environmental, social, governance and economic issues, critical for long-term viability and sustainability of the organisation. This evaluation helped in identifying and prioritising the issues that were most important to the sustainability of Company's business and value creation.

Thus, with our materiality exercise we understood our stakeholder priorities and areas of concerns.

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

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2022-2023 (Current Financial Year)			FY 2021-2022 (Previous Financial Year)		
	Total (A)	No. of Employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	180	180	100%	170	170	97%
Other than permanent	577	577	100%	515	515	100%
Total Employees	757	757	100%	685	685	99%
Workers						
Permanent	407	407	100%	396	396	100%
Other than permanent	1334	1334	100%	1378	1378	100%
Total Workers	1741	1741	100%	1774	1774	100%

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

Category	FY 2022-2023 (Current Financial Year)					FY 2021-2022 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Permanent										
Male	140	0	0.00%	140	100%	126	0	0.00%	126	100%
Female	40	0	0.00%	40	100%	37	0	0.00%	37	100%
Other than Permanent										
Male	414	0	0.00%	414	100%	385	0	0.00%	385	100%
Female	163	0	0.00%	163	100%	128	0	0.00%	128	100%
Total	757	0	0.00%	757	100%	676	0	0.00%	676	100%
Workers										
Permanent										
Male	331	0	0.00%	331	100%	334	0	0.00%	334	100%
Female	76	0	0.00%	76	100%	69	0	0.00%	69	100%
Other than Permanent										
Male	996	0	0.00%	996	100%	1041	0	0.00%	1041	100%
Female	338	0	0.00%	338	100%	339	0	0.00%	339	100%
Total	1741	0	0.00%	1741	100%	1783	0	0.00%	1783	100%

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)#	3	86,00,000 PA	0	–
Key Managerial Personnel*	2*	32,47,200 PA	0	–
Employees other than BoD and KMP	117	10,13,342 PA	32	6,96,512 PA
Workers	323	3,25,523 PA	65	2,18,506 PA

Dose not includes Non-executive director and Independent director.

*Dose not includes Managing Director who is also the Key Managerial Personnel of the Company.

The median remuneration is provided only for those employees who have drawn remuneration from the Company for full financial year 2022-23.

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 – The Human Resource Department is the focal point responsible for addressing Human Rights impacts or issues caused or contributed to by the business.

Posh Committee, Grievances Committee, RGL Employee Welfare Associate (REWA) Committee, Health, Safety and Environment (HSE) Committee and Canteen Committee is a focal point responsible for addressing human rights impacts.

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

Any grievances are routed to Human Resource function and in certain cases to the REWA Committee. Necessary action is taken in line with underlying policies and regulations applicable to the workplace. The closure of grievances are intimated to the aggrieved person.

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

	FY 2022-23 Current Financial Year			FY 2021-22 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	1	1	The case is pending for resolution in Hon'ble Industrial Court, Mumbai.	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

Company has zero tolerance to any retaliatory action of behaviour. Accordingly, Company has addressed this in various policies including the Code of Conduct, Employee manuals including Prevention of Sexual Harassment (POSH) and extensively in the Whistle-blower Policy.

The Presiding officer of the Internal Complaints Committee ("ICC") under POSH is Senior Manager or above with minimum 2-3 years of experience in the Company. Presiding officers have the experience as well as perspective from Company's context on the course of action required in sexual harassment cases.

The decision on the action to be taken against the employee in POSH case is in consultation with the External ICC member. She has the expertise and the experience of dealing with similar cases across various companies and severity of action to be taken on case to case basis. Overall, the ICC ensures that Principle of Natural Justice is followed in the entire process.

Whistle blower policy provides for the following protection:

- o Whistle blower complaint is a protected disclosure and the Complainant can choose to remain anonymous.
- o The investigating officer has to protect the identity of the whistle blower.
- o The whistle blower is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behavior on account of whistle blower.

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

All the business agreement and contracts which are entered into by the Company with any party include relevant clauses on the affirmation of applicable regulatory requirements

9. 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	During the year, third parties experts conducted various audits for all workplaces.
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.

There were no significant risks / concerns arising from such assessments.

Leadership Indicators

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

Through different training mechanisms and vigil system in place the Company assures more sensitized workforce towards Human Rights.

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

The Company is committed to protecting and respecting Human Rights and remedying rights violations in case they are identified; for example, issues relating to human trafficking, forced labour, child labour, freedom of association, right to collective bargaining, equal remuneration and discrimination. Providing equal employment opportunity, ensuring fairness, creating a harassment-free, safe environment and respecting fundamental rights are some of the ways in which we ensure the same.

As an equal opportunity employer, we do not discriminate on the basis of race, colour, religion, sex, national origin, gender identity, sexual orientation or disability status.

No such due diligence was either warranted or conducted.

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

Yes. We have ensured accessibility of all the premises / offices for 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	The Company expects its value chain partners to adhere to the same values, principles and business ethics upheld by the Company in all its dealings.
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.:

NA

PRINCIPLE 6

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

Essential Indicators

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

Parameter	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
Total electricity consumption (A)	5647506	4009700
Total fuel consumption (B)	30374	39584
Energy consumption through other sources (C)	103470	256039
Total energy consumption (A+B+C)	5781350	4305323
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	55.07MG/CR	28.38 MG/CR
Energy 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

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, as the Company does not fall in the category of industries mandated under PAT scheme.

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

Parameter	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	56689	84129
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	56689	84129
Total volume of water consumption (in kilolitres)	56689	84129
Water intensity per rupee of turnover (Water consumed / turnover)	41.84 kl/₹Cr	55.45 kl/₹Cr
Water 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

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

We are planning to become Zero Liquid discharge across all our manufacturing facilities.

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

Parameter	Please specify unit	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
NOx	µg / m ³	1,957.05	1948.75
SOx	µg / m ³	107.77	219.44
Particulate matter (PM)	µg / m ³	818.00	724.17
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	ng / m ³	6.22	12.44
Others – please specify	ng / m ³	1011.35	3282.75

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	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
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	641.75 MT	1038.24MT
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	5226.725 MT	4047.92MT
Total Scope 1 and Scope 2 emissions per rupee of turnover		0.0433/per lakhs T/O	0.0335/ per lakhs T/O
Total Scope 1 and Scope 2 emission 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

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.**Reduction in electricity consumption:**

The Company is committed to energy conservation and ensure efficient energy usage at all its operational facilities. Energy management forms a vital part of the Company's approach towards sustainable operations. Facilities operate with an aim to reduce energy consumption in the processes which has a direct impact on carbon emissions.

Renewable Electricity:

Renewable electricity generation is one of the identified focus areas and several investments have been made in this space over the years. While we face many policy related uncertainties in this area, renewable electricity now accounts for **25.75%** of the total electricity consumption in financial year 2022-23.

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

Parameter	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	4.541MT	4.658MT
E-waste (B)	1.50MT	NIL
Bio-medical waste (C)	0.00035 MT	0.00328MT
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any (G)		
• Chemical Sludge	4.700MT	8.655MT
• Waste Oil	0.264MT	0.229MT
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	30.333MT	29.6050MT
Total (A+B + C + D + E + F + G+ H)	41.3384MT	43.1503MT

Parameter	FY 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
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	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NIL	NIL
(ii) Landfilling	NIL	NIL
(iii) Other disposal operations		
(A)Hazardous waste of Oil and Sludge)	4.964 MT	8.884 MT
(B)Plastic	4.541MT	4.658MT
(C)Bio-medical waste	0.00035MT	0.00328MT
(D)Non Hazardous Waste deposit in SEEPZ Scarp Yard	31.8331MT	29.6050MT
Total	41.3384MT	43.1503MT

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

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.**

RGL has standard operating procedures for handling waste and follows Central Pollution Control Board (CPCB) / Central Pollution Control Board (SPCB) regulations for the same. Hazardous waste and non-hazardous waste are segregated at source and stored at dedicated spaces in the manufacturing facilities. After a thorough sorting, hazardous and non-hazardous wastes are handled separately and it is then disposed to Pollution Control Board authorized disposal facility as per applicable regulation.

Water waste, Food waste and general waste is disposed through Local Municipal Authority.

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:**

The Company does not have any of its manufacturing facilities in ecologically sensitive areas.

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes. The Company is compliant with all the applicable environmental laws / regulations / guidelines.				

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 2022-2023 (Current Financial Year)	FY 2021-2022 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	1454220	1046981
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	1454220	1046981
From non-renewable sources		
Total electricity consumption (D)	4193236	2962719
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4193236	2962719

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

2. Provide the following details related to water discharged:

Company uses local government/ municipal provided channels like common sewer to discharge waste water generated from its offices.

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Not Applicable

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission 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.

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.

RGL does not have any manufacturing facilities in ecologically sensitive areas.

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.

Yes, Onsite Emergency plan is prepared at all plants and mock drills are conducted in once in six months. The Company has also defined required responsibilities, Assembly Points, Medical Arrangements, Material Safety Data Sheet (MSDS), External Telephone numbers and Important Mutual aid Telephone Numbers for efficient functioning during any kind of emergency. Further, training is imparted to all employees and contract workers to respond during emergency or any kind of disaster.

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.

No significant adverse impact has been observed during value chain assessments.

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

Value chain partners were assessed for environmental impacts.

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.**

The Company is associated with 3 trade and Industry chambers / associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State / National)
1	The Gems & Jewellery Export Promotion Council (GJEPC)	National
2	Responsible Jewellery Council (RJC)	National
3	Export Promotion Council	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 adverse order was received by the Company from regulatory authorities during the financial year 2022-23 related to anti-competitive conduct; hence no corrective action was required to be taken.		
Renaissance Global conducts business in a fair and honest way. Integrity and Transparency are embedded in our core values and Renaissance believes in doing right things the right way. It encourages more informed decisions and considers it to be crucial in building trust among its stakeholders. No such cases reported related to anti-competitive conduct.		

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

Sr. 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)
The Company does not have a separate policy on "policy advocacy". For advocacy on policies related to the Jewellery Industry, the Company works through industry associations such as the Gems & Jewellery Export Promotion Council (GJEPC), Responsible Jewellery Council (RJC) etc. There are specified officials in the Company who are authorized for communicating with industrial bodies.				

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

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Social Impact Assessments (SIA) is not applicable to RGL as average CSR obligation is below ten crore rupees in the three immediately preceding financial years.

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

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

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

Communities and NGOs can reach to us through emails and corporate inbox info@reniassanceglobal.com for any grievances. The grievances are responded by the Admin team or directed to the relevant department for resolution.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ small producers	16.50%	20%
Sourced directly from within the district and neighboring districts	83.50%	80%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
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NA

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
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We have not undertaken any CSR projects in aspirational districts as per the 'Transformation of Aspirational Districts' programme of the Government.

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? No**
- (b) **From which marginalized /vulnerable groups do you procure?: NA**
- (c) **What percentage of total procurement (by value) does it constitute?: NA**

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:

Sr. 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:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Medical, Health care and Social welfare	563	90%
2	Promoting education	1028	100%
3	Humanitarian	199	80%

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.

Customer Complaints are received at the Sales Offices and forwarded by the Sales people to the India factory. The Complaint is evaluated at the factory and a Root Cause Analysis is provided to the Customer. The product would be refurbished or replaced to the customer, if required, for which the complaint is received.

For the Direct to Consumer business, there is a Customer Support team, which would receive any complaints from the Customer. The product would be refurbished or replaced to the customer, if required, for which the complaint is received.

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	0%
Safe and responsible usage Recycling and/or safe disposal	0%

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

	FY 2022-2023 (Current Financial Year)		Remarks	FY 2021-2022 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services			NIL			
Restrictive Trade Practices						
Unfair Trade Practices						
Other (Product related complaints)	144	0	NA	249	0	NA

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

	Number	Reasons for recall
Voluntary recalls	None	None
Forced recalls	None	None

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, the Company has a policy on cyber security and risk related to data privacy, which is available on the Company’s website at <https://renaissanceglobal.com/wp-content/uploads/2023/02/Cyber-Security-Policy.pdf>

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

Nil

Leadership Indicators

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

Please visit Company’s website at <https://renaissanceglobal.com/#> and go to Brands tab on home page.

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

Not applicable, as RGL does not have any products/services that can entail safety issues or a usage abuse.

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)

The Company ensures that all the information as required to be displayed on the product labels as per the applicable rules and regulations are properly displayed.

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact:

The Company has not witnessed any instances of data breaches during the year.

b. Percentage of data breaches involving personally identifiable information of customers: Nil