



RENAISSANCE GLOBAL LIMITED

CIN.: L36911MH1989PLC054498

REGD. OFFICE / UNIT I : PLOT NO. 36A & 37, SEEPZ, ANDHERI (E), MUMBAI 400 096.
TEL. : 022-4055 1200 | FAX : 022-2829 2146 | WEB: www.renaissanceglobal.com

Ref. No.: RGL/S&L/2024/84

August 13, 2024

BSE Limited Listing Department Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400 001 Scrip code: 532923	National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: RGL
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Sub: Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2023-24.

Dear Sir

Pursuant to Regulations 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith PDF file of separate section of Business responsibility and sustainability report (BRSR) of the Company for FY 2023-24.

You are requested to take the same on record.

Thanking you,

Yours faithfully,
For **Renaissance Global Limited**

CS Vishal Dhokar
Company Secretary & Compliance Officer

Encl: as above

Business Responsibility & Sustainability Report

Pursuant To Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 the Company has made disclosures in its Business Responsibility & Sustainability Report, which contains the following three sections:

In Section A, the report provides a comprehensive overview of the company, including its products and services, operational scope, workforce, affiliations, corporate social responsibility initiatives, and commitment to transparency.

Section B focuses on management and operational procedures, highlighting the frameworks, guidelines, and methodologies implemented to adhere to NGRBC Principles and Core Elements.

Section C offers detailed insights into specific metrics aligned with the nine fundamental principles of NGRBC, as per the Business Responsibility and Sustainability Reporting (BRSR) framework.

Moreover, the report illustrates the company's efforts and strategies towards various United Nations Sustainable Development Goals (UNSDG), which are integral to its mission of enhancing individuals' well-being and happiness.

The data & numbers mentioned in the Report have been rationalised wherever required.

In this report, the words – 'Renaissance', 'RGL', 'We', 'Our' are used interchangeably to denote Renaissance global Ltd.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:							
1. Corporate Identity Number (CIN) of the Listed Entity	L36911MH1989PLC054498						
2. Name of the Listed Entity	Renaissance Global Limited						
3. Year of incorporation	1989						
4. Registered office address	Plot No 36A&37 SEEPZ MIDC Marol, Andheri (E) Mumbai- 400096						
5. Corporate address	Same as mentioned in point no. 4						
6. E-mail	investors@renaissanceglobal.com						
7. Telephone	Tel. : 022 – 4055 1200						
8. Website	www.renaissanceglobal.com						
9. Financial year for which reporting is being done	2023-24						
10. Name of the Stock Exchange(s) where shares are listed :	<table border="1"> <thead> <tr> <th>Name of the Exchange</th> <th>Stock Code</th> </tr> </thead> <tbody> <tr> <td>BSE Ltd.</td> <td>532923</td> </tr> <tr> <td>National Stock Exchange of India Ltd.</td> <td>RGL</td> </tr> </tbody> </table>	Name of the Exchange	Stock Code	BSE Ltd.	532923	National Stock Exchange of India Ltd.	RGL
Name of the Exchange	Stock Code						
BSE Ltd.	532923						
National Stock Exchange of India Ltd.	RGL						
11. Paid-up Capital	₹ 19,22,62,864						
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. Snehkumar Purohit Designation: Manager Tel. no.: 022-40551200 Email ID: Snehkumar.purohit@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.						
14. Name of assurance provider	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/ CIR/2023/122 dt. 12 July, 2023						
15. Type of assurance obtained	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/ CIR/2023/122 dt. 12 July, 2023						

II. Products/services

16. 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 of Jewellery	Manufacturing of Gold and Diamond studded Jewellery and Jewellery Making services	100.00

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

Sr. No.	Product/Service	NIC Code	% of Turnover contributed
1.	Manufacturing of Gold and Diamond studded Jewellery and Jewellery Making services	32111	100.00

III. Operations

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

Location	Number of plants	Number of offices	Total
National	9*	1	10
International	1	2	3

*Includes Registered Office

19. Markets served by the entity:

a. Number of locations

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

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

The contribution of exports as a percentage of the total turnover of the entity is 95.11%

c. A brief on types of customers:

We serve a diverse customer base including mall jewellers, department stores, TV/internet retailers, and wholesalers. Additionally, we collaborate with specific designers who are our customers.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent(D)	371	297	80.05	74	19.95
2.	Other than Permanent (E)	900	716	79.56	184	20.44
3.	Total employees (D+E)	1271	1013	79.70	258	20.30
WORKERS						
4.	Permanent(F)	348	197	56.61	151	43.39
5.	Other than Permanent (G)	908	665	73.24	243	26.76
6.	Total workers (F+G)	1256	862	68.63	394	31.37

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)	0	0	0.00	0	0.00
2.	Other than Permanent(E)	1	1	100.00	0	0.00
3.	Total differently abled employees(D+E)	1	1	100.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	1	1	100.00	0	0.00
5.	Other than permanent(G)	8	7	87.50	1	12.50
6.	Total differently abled workers (F+G)	9	8	88.89	1	11.11

21. 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	0.00

Note: Managing Director is considered in both BoD and KMP's

Note: KMP includes a Company Secretary, a Chief Financial Officer and a Managing Director

22. Turnover rate for permanent employees and workers (in percent)

	FY2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.06	13.85	14.02	5.03	10.75	6.11	12.20	15.15	12.82
Permanent Workers	17.61	4.69	6.35	9.04	2.76	7.22	1.46	0.00	1.20

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding/subsidiary /associate companies/joint ventures**

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity?(Yes/No)
1.	Renaissance Jewellery New York Inc.	Subsidiary	100.00	No
2.	Verigold Jewellery FZCO (Erstwhile Verigold Jewellery DMCC)	Subsidiary	100.00	No
3.	Verigold Jewellery(UK) Limited	Subsidiary	100.00	No
4.	Jay Gems Inc USA (Subsidiary of Renaissance Jewellery New York INC)	Subsidiary	-	No
5.	Essar Capital LLC USA (Subsidiary of Jay Gems Inc USA)	Subsidiary	-	No
6.	Renaissance Jewellery DMCC (Subsidiary of Verigold Jewellery FZCO)	Subsidiary	-	No
7.	RD2C Ventures Inc. (Erstwhile Renaissance D2C Ventures) (Subsidiary of Verigold Jewellery FZCO,	Subsidiary	-	No
8.	Renaissance FMI Inc. (Subsidiary of Renaissance D2C Ventures Inc, USA)	Subsidiary	19.00	No
9.	Verigold Jewellery LLC Dubai (Subsidiary of Renaissance Jewellery DMCC, Dubai)	Subsidiary	-	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in Rs.) – 13,90,99,07,757.95
(iii) Net worth (in Rs.) – 5,96,99,32,361.61

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance on any of the principles (Principles 1to9) 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	Yes. The Company interacts with various communities on need to need basis through its CSR activities. However, there is no established formal mechanism for the purpose of addressing specific communities' grievances.	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes. SEBI prescribed mechanism of SCORES is in place and shareholders can register their grievances at https://scores.gov.in .	0	0	Nil	0	0	Nil
Shareholders	The complaints of the shareholders are resolved by RTA and the Company as per the mechanism prescribed by SEBI	0	0	Nil	1	0	This complaint was received in March 2023 quarter and the same was resolved in the month of April 2023
Employees and workers	Yes, Employees and workers are encouraged to address their grievances by reaching out to their reporting managers, following the guidelines outlined in the Company's Code of Business Conduct and Ethics.	0	0	Nil	1	1	The case is pending for resolution in Hon'ble Industrial Court, Mumbai

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
Customers	<p>Yes, The initial point of contact for customers is the marketing/sales team. Customer complaints received at the Sales Offices are forwarded by the Sales personnel to the India factory. Upon receipt, the complaints are evaluated at the factory, and a Root Cause Analysis is conducted.</p> <p>In cases of Direct to Consumer business, a dedicated Customer Support team handles complaints directly from customers.</p>	238	6	The Company is under process of resolving the complaints (Product related complaints eg- loose stone, scratch on product, etc.)	144	0	Nil
Value Chain Partners	The grievance redressal mechanism for Value Chain Partners involves several steps to ensure their concerns are addressed effectively. Initially, partners can report their grievances directly to the respective department head, ensuring that the issue is promptly brought to the attention of someone with the authority to address it. Additionally, a suggestion box is available for partners to submit their grievances anonymously, providing an alternative channel for those who may feel uncomfortable with direct reporting.	0	0		0	0	Nil

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

26. Overview of the entity’s material responsible business conduct 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 implications¹

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	Compromising on product quality jeopardizes customer satisfaction and could lead to recalls or withdrawals, involving liability issues, managing recalls, product testing, it also includes ensuring the safety characteristics of manufactured products or services.	<p>RGL prioritizes product quality and customer satisfaction as core principles, especially considering its position in the jewellery sector where quality is paramount. To mitigate risks, the company has implemented several measures:</p> <p>Establishment of a robust system for reporting product complaints: This ensures that any issues or concerns raised by customers are promptly addressed and resolved, helping to maintain high standards of quality.</p> <p>Regular audits conducted by the Quality Check department: These audits are essential for ensuring that the company’s stringent quality requirements are consistently met throughout the manufacturing process. By regularly assessing and monitoring quality standards, RGL can identify and rectify any deviations or shortcomings, thereby upholding its commitment to delivering high-quality products to customers.</p>	<p>Negative</p> <p>*There was no negative financial impact in the reporting year 2023-24</p>

1. Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB); this follows the SASB’s merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022.

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)
2	Materials Sourcing & Efficiency	Risk	The category assesses a company's ability to manage issues related to the resilience of materials supply chains to the effects of climate change and other external environmental and social factors. It includes various stages, including product design, manufacturing processes, and end-of-life management.	<p>Incorporating recycled materials such as gold and silver into their products to reduce reliance on finite resources and minimize environmental impact.</p> <p>Maximizing resource efficiency in manufacturing processes to minimize waste and optimize resource utilization.</p> <p>RGL have RJC Audited Vendors & all our materials are sourced after verifying the vendor & attaining the KYS (Know your supplier). Maximizing resource efficiency in manufacturing processes to minimize waste and optimize resource utilization.</p>	Negative * There was no negative financial impact in the reporting year 2023-24
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	<p>Adherence to standards pertaining to Occupational Health and Safety, and observing highest operational standards in handling hazardous materials.</p> <p>Continuous engagement with suppliers for identifying any new threats/ better options are the things that RGL does to mitigate this risk.</p>	Negative * There was no negative financial impact in the reporting year 2023-24
4	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	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 * There was no negative financial impact in the reporting year 2023-24
5	Employee engagement, safety and well-being	Opportunity	Employees are our biggest assets. Robust employee engagement, safety, and well-being drive 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

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)
6	Legal and Regulatory changes	Risk	Legal and regulatory changes in the regions where the company operates can significantly impact its operations and financial performance. These changes could lead to higher operating costs, increased taxation rates, restrictions on activities such as changes in legislation affecting business practices, or even bans on certain operations. It's essential for the company to closely monitor and adapt to these regulatory environments to mitigate potential negative impacts on its business operations and financial outcomes. 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 * There was no negative financial impact in the reporting year 2023-24.
7	Environmental Impacts in the Supply Chain	Risk	The jewellery and lifestyle products industry often relies on raw materials such as metals and gemstones, which are extracted through processes that can have significant environmental consequences, including habitat destruction, water pollution, and carbon emissions. Any disruption or depletion of these natural resources can directly impact the Company's ability to source materials for its products, leading to supply chain disruptions and increased costs. The use of hazardous chemicals in the manufacturing process can contribute to pollution and environmental degradation, potentially resulting in regulatory non-compliance and reputational damage for the Company.	RGL strives to maintain compliance with ESG/responsible products to promote sustainable development within communities. Management efforts may encompass screening, selecting, monitoring, and engaging with suppliers to assess and address their environmental impacts. The company also continuously engage with suppliers for identifying any new threats/better options to mitigate the risks. RGL monitors its 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 * There was no negative financial impact in the reporting year 2023-24.

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)
8	Labour Conditions in the Supply Chain	Opportunity	The challenges include various aspects such as ensuring the health and safety of employees, fair compensation, combating child and forced labour. The complexity of the supply chain, involving multiple tiers of suppliers, subcontractors, and part-time workers, complicates the management of these issues. Due to the tendency to contract with suppliers in countries with lower costs, manufacturing often occurs in regions with limited worker protections. This poses reputational risks for companies, especially in light of increasing regulations and enforcement measures. This can be an opportunity as dealing with the issues would enhance transparency and traceability in the supply chain.	-	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	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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board?(Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	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								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	Cyber Security Policy	https://renaissanceglobal.com/wp-content/uploads/2023/02/Cyber-Security-Policy.pdf	P9
2.	RGL Conflict Free Minerals Policy	https://renaissanceglobal.com/wp-content/uploads/2022/12/RGL-Conflict-Free-Minerals-Policy.pdf	P6
3.	Materiality of event policy	https://renaissanceglobal.com/wp-content/uploads/2022/09/KMP-authorized-for-materiality-of-event.pdf	P1, P4
4.	Policy On Determination of Materiality of Events	https://renaissanceglobal.com/wp-content/uploads/2023/08/POLICY-ON-DETERMINATION-OF-MATERIALITY-OF-EVENTS.pdf	P1, P4
5.	EMS Policy	https://renaissanceglobal.com/wp-content/uploads/2022/06/EMS-Policy.pdf	P6
6.	Supply Chain Policy	https://renaissanceglobal.com/wp-content/uploads/2022/03/RGL-Ethical-Business-Chain-Supply-Policy.pdf	P2, P3, P9
7.	Code Of Conduct	https://renaissanceglobal.com/wp-content/uploads/2022/03/code-of-conduct-final.pdf	P1, P3
8.	RGL Policy for Payouts to the Shareholders	https://renaissanceglobal.com/wp-content/uploads/2021/03/RGL-Policy-for-Payouts-to-the-Shareholders-1.pdf	P3
9.	Code of conduct for Board Members and Senior management	https://renaissanceglobal.com/wp-content/uploads/2022/09/11-Code-of-conduct-for-Board-Members-and-Sr-management.pdf	P1
10.	Policy for determining Material Subsidiary	https://renaissanceglobal.com/wp-content/uploads/2022/09/RGL-Policy-for-determining-Material-Subsidiary.pdf	P1
11.	Related Party Transaction Policy	https://renaissanceglobal.com/wp-content/uploads/2022/09/RGL-RELATED-PARTY-TRANSACTION-POLICY.pdf	P1, P4, P7
12.	Code of Conduct for Prevention of Insider Trading	https://renaissanceglobal.com/wp-content/uploads/2020/02/Policies-Code-of-Conduct-RJL-Code-of-Conduct-For-Prevention-of-Insider-Trading-2015.pdf	P1, P4, P7
13.	Code Of Fair Disclosure Practices	https://renaissanceglobal.com/wp-content/uploads/2021/08/CODE-OF-FAIR-DISCLOSURE-PRACTICES.pdf	P1

Disclosure Questions				P1	P2	P3	P4	P5	P6	P7	P8	P9
Sr. No.	Name of policy			Link to Policy								Which Principles each policies goes into
14	CSR Policy			https://renaissanceglobal.com/wp-content/uploads/2020/03/Renaissance-CSR-POLICY.pdf								P4, P8
15	Nomination and Remuneration Policy			https://renaissanceglobal.com/wp-content/uploads/2020/02/Policies-Code-of-Conduct-RJL-Nomination-And-Remuneration-Policy.pdf								P3, P4
16	Familiarisation Program for Independent Directors			https://renaissanceglobal.com/wp-content/uploads/2022/09/RGL-Familiarisation-Program-for-Independent-Directors.pdf								P1
2. Whether the entity has translated the policy into procedures.(Yes /No)				Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)				Yes								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustea) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.				We've enhanced our facilities and operational systems by integrating ISO 14001:2015 standards.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.				The company has developed an ESG roadmap which lays out a comprehensive plan encompassing various sustainability factors, including but not limited to reducing carbon emissions, enhancing workplace diversity, promoting community engagement, and improving corporate governance practices. Within this roadmap, specific commitments, goals, and targets are meticulously outlined, each accompanied by defined timelines to ensure accountability and measure progress.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.				The company systematically establishes, evaluates, and puts into action crucial performance targets that are in perfect alignment with its overarching objectives. Management conducts periodic assessments to gauge the advancement of these targets, ensuring their effective implementation. This ongoing process entails the meticulous setting of measurable goals that reflect the company's strategic direction. Regular reviews by management provide opportunities for adjustment and refinement, guaranteeing that the company remains on track to meet its stated objectives.								
Governance, leadership and oversight												
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements				RGL is dedicated to delivering value and maintaining the trust of its customers and stakeholders, including employees, suppliers, partners, society, and shareholders. Sustainability is deeply ingrained in our values and reflected in our behaviour towards sustainability and stakeholders. ESG (Environmental, Social, and Governance) is not a novel concept for RGL. Our priorities and objectives are in line with globally recognized ESG goals, for which we have devised a strategic approach tailored to different geographical regions. We acknowledge the impact of global climate change and strive to minimize our carbon footprint through the responsible use of natural resources and the adoption of renewable energy sources.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<p>Regarding environmental concerns, we are committed to reducing emissions, electricity consumption, total greenhouse gas (GHG) emissions, and water consumption. RGL collaborates with local municipal agencies to ensure the effective disposal of general and food waste. Furthermore, our offices in India hold ISO 14001 accreditation for Environment Management System.</p> <p>- Mr. Darshil Shah Executive Director DIN:08030313</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). Mr. Darshil Shah	<p>Executive Director DIN:08030313 Email ID: Investors@renaissanceglobal.com.in</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>Generally Company's Management assumes responsibility for overseeing the implementation of these policies. They take a proactive approach, critically assessing all pertinent policies to ensure their relevance and effectiveness in light of evolving business dynamics and regulatory requirements. This oversight involves conducting timely audits and comprehensive reviews to ascertain alignment with current industry standards and legal mandates wherever necessary. By staying abreast of changing circumstances and regulatory landscapes, Management ensures that the company's policies remain robust and adaptable, effectively guiding operations towards sustainable growth and compliance.</p>								

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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									On a regular basis
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									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
	<p>Yes, Dhir & Dhir Associates, an eminent Law Firm, assessed the adequacy and effectiveness of policies. Various department heads and business heads periodically review and update policies, with final approval from management or the board. The processes and compliance measures may undergo scrutiny from internal auditors and regulatory bodies, where applicable.</p>								

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)									Not Applicable
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)									

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 categorised 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		Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs.	
Key Managerial Personnel	4*	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	100.00
Employees other than BOD and KMPs	11	Firefighting , Use of PPEs , Chemical Handling, Risk Assessment, Mock Drill,	
Worker	11	ISO, First Aid, Disaster Management & Waste Management, Human Rights, Anti Bribery, POSH	100%

*As part of Board Meetings

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 (basis the 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		Nil		
Compounding fee				

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

RGL's Code of Conduct, adheres to the legal and regulatory framework concerning anti-bribery and anti-corruption legislation in India.

This Code reflects our unwavering commitment, shared by our management, to maintaining the utmost ethical standards. We are steadfast in our belief in transparent business practices, rejecting any involvement in bribery or corruption. Our dedication extends to fostering an environment of openness and fairness in all business dealings, supported by strong mechanisms to detect, address, and deter bribery and other forms of corruption effectively. 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 2023-24	FY 2022-23
Directors	Nil. During the financial year, no disciplinary action was taken by any	
KMPs	Law enforcement agency for the charges of bribery / corruption in	
Employees	any of the reporting years.	
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors		No complaints were received with regards to conflict of interest in any of the reporting years.		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable, as no such instances took place in the FY 23-24

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	74.41	70.08

9. Open-ness of Business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases and made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	10.84	8.54
	b. Sales (Sales to related parties / Total Sales)	52.77	66.72
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	31.20	32.78
	d. Investments (Investments in related parties/Total Investments made)	79.85	74.92

Note: 95% of sales are through exports in both B2B and B2C segments i.e. via dealers, distributors, retailers & e-Commerce.

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	Topic/ principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
2	Mock drill	95%
1	First Aid	70%
4	ISO (14001)	90%
2	Fire Fighting Training	89%
2	Use of PPES	95%
1	Disaster Management & waste Management	95%
2	Safety Health & Environment Awareness	95%
1	Risk assessment	90%

Note: The aforementioned trainings have been imparted to our third-party contract employees which constitute a key component of our value chain.

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 maintains a Code of Conduct specifically designed for the Board of Directors and senior management personnel. This code offers explicit directives to prevent and disclose any actual or potential conflicts of interest with the company. Annually, the company collects declarations from its Board of Directors and senior management personnel regarding their affiliations with other entities. Additionally, the company ensures that all necessary approvals, as mandated by relevant laws, are obtained before engaging in transactions with any such entity.

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.

	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D	-	-	The company aims to integrate technology into its operations to positively impact the environmental and social aspects of its business. However, it has not yet identified specific areas where these improvements have been put into practice.
Capex	-	-	

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

Yes, RGL have RJC Audited Vendors & all our materials are sourced after verifying the vendor & attaining the KYS (Know your supplier).

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

85% of the raw materials suppliers are certified by the Responsible Jewellery Council (RJC). Renaissance Global Limited values the importance of building strong, mutually beneficial relationships with its vendors, considering them integral to its ecosystem. This relationship is a testament to the company's dedication to collaboration. 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.

Renaissance Global Limited (RGL) is dedicated to positively impacting the ecosystem by adhering to the Maharashtra State Pollution Control Board (MPCB) regulations for waste management. This includes compliance with rules for plastic waste, e-waste, and hazardous waste management. Due to restrictions, plastic waste within the SEEPZ premises is managed on-site. E-waste is handled through an authorized MPCB dealer, following the submission of Form VI. Hazardous waste and waste oil are managed by Mumbai Waste Management, with Form IV submitted to the MPCB.

RGL collaborates with authorized waste management service providers, including recyclers and authorized transporters for hazardous waste, ensuring compliance across all waste categories. Given the nature of the industry, the volume of waste produced remains well within the permissible limits set by the MPCB's "consent to operate."

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

Not Applicable

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?

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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Currently the Company does not conduct LCA, but have made the decision to conduct Life Cycle Assessments (LCA) for all of our products wherein we will be analyzing the environmental impact of our products from their initial creation all the way through their use and eventual disposal. However, we have conducted a thorough assessment of all our processes and identified their impacts on the environment.

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 2023-24	FY 2022-23
Gold	22.00	18.00
Silver	51.00	55.0

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:

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous Waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste (Paper)	Nil	Nil	Nil	Nil	Nil	Nil

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 percentage of products sold) for each product category
	Nil

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	297	0	0.00	1	0.33	0	0.00	62	20.87	0	0.00
Female	74	0	0.00	0	0.00	74	100.00	0	0.00	0	0.00
Total	371	0	0.00	1	0.26	74	100.00	62	20.87	0	0.00
Other than Permanent Employees											
Male	716	0	0.00	4	0.55	0	0.00	17	2.37	0	0.00
Female	184	0	0.00	0	0	184	100	0	0.00	0	0.00
Total	900	0	0.00	4	0.44	184	100	17	1.88	0	0.00

Note: In case of accident insurance, it is extended to Five Drivers employed by the Company.**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)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent workers											
Male	197	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	151	0	0.00	0	0.00	151	100.00	0	0.00	0	0.00
Total	348	0	0.00	0	0.00	151	100.00	0	0.00	0	0.00
Other than Permanent workers											
Male	665	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	243	0	0.00	0	0.00	243	100.00	0	0.00	0	0.00
Total	908	0	0.00	0	0.00	243	100.00	0	0.00	0	0.00

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.38	0.31

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

Benefits	FY 2023-24			FY 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	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	31.00	79.00	Yes	10.00	56.00	Yes

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

Yes, the premises and offices of the company are designed to be accessible for differently-abled employees and workers. RGL provides facilities such as lifts, ramps, separate washrooms, dedicated entry and exit routes, and well-lit corridors.

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.

The Employment Policy of the Company contains clauses pertaining to Equal Opportunity principles on which the Company operates. This policy is available on intranet of the Company.

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	100.00	0.00	0.00	0.00
Female	50.00	0.00	100.00	0.00
Total	75.00	0.00	0.00	0.00

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, The company is deeply committed to upholding principles of equal opportunity and prohibits any form of discrimination throughout all stages of its business operations. Employees and workers are encouraged to address their grievances by reaching out to their reporting managers, following the guidelines outlined in the Company's Code of Business Conduct and Ethics. Additionally, for matters related to sexual harassment, the Internal Complaints Committee is readily accessible via email and phone to all individuals, including visitors. This accessibility ensures that grievances can be addressed promptly and in accordance with the provisions outlined in 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 recognized by the listed entity:

Category	FY 2023-24			FY 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 a part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male						
Female						
Total Permanent Worker						
Male						
Female						

None of the Company's employees or workers were affiliated with any associations or unions in any of the reporting year. Nevertheless, the company does not restrict the possibility of its employees forming associations or unions.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	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	1013	1013	100.00	1013	100.00	1155	1155	100.00	1155	100.00
Female	258	258	100.00	258	100.00	270	270	100.00	270	100.00
Total	1271	1271	100.00	1271	100.00	1425	1425	100.00	1425	100.00
Workers										
Male	862	862	100.00	862	100.00	724	724	100.00	724	100.00
Female	394	394	100.00	394	100.00	435	435	100.00	435	100.00
Total	1256	1256	100.00	1256	100.00	1159	1159	100.00	1159	100.00

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.

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1013	1013	100.00	1155	1155	100.00
Female	258	258	100.00	270	270	100.00
Total	1271	1271	100.00	1425	1425	100.00
Workers						
Male	862	862	100.00	724	724	100.00
Female	394	394	100.00	435	435	100.00
Total	1256	1256	100.00	1159	1159	100.00

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, the entity has implemented an Occupational Health and Safety Management System (OHSMS). The coverage of this system includes:

Policy: A documented occupational health and safety policy outlining the organization's commitment to managing health and safety.

Planning: Identification of hazards, risk assessment, and implementation of controls to mitigate these risks.

Implementation and Operation: Processes and procedures to ensure effective implementation of health and safety measures.

Performance Evaluation: Monitoring, measuring, and evaluating the effectiveness of the OHSMS.

Improvement: Continuous improvement of the OHSMS based on monitoring, evaluation, and feedback.

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

RGL utilizes a comprehensive approach to identify work-related hazards and assess risks on both routine and non-routine bases. The processes include:

Identifying Hazards:

- Conducting regular workplace inspections to pinpoint potential hazards.
- Reviewing incident reports, near-miss reports, and other relevant data to identify recurring issues.
- Consulting with workers and safety representatives who are familiar with the specific work processes and can provide valuable insights into potential hazards.

Assessing Risks:

- Evaluating the likelihood and severity of potential harm resulting from identified hazards.
- Considering who may be harmed and in what ways.
- Taking into account existing control measures and their effectiveness.
- Prioritizing risks based on the level of danger they pose, ensuring that the most significant risks are addressed first.

Implementing Control Measures:

- Introducing control measures to eliminate or reduce the identified risks.
- Ensuring that the control measures are effective and appropriate for the specific hazards and the work environment.
- Providing workers with training on the correct use and importance of these control measures.

Review and Monitoring:

- Regularly reviewing the effectiveness of the implemented control measures to ensure they remain effective.
- Continuously monitoring the workplace for the emergence of new hazards or changes to existing ones.
- Updating risk assessments as needed to reflect new information or changes in the work environment.

Non-Routine Assessments:

- Conducting risk assessments for new processes, equipment, or work activities before their introduction.
- Assessing risks associated with changes in the workplace, such as modifications to equipment or processes.
- Performing risk assessments in response to incidents, near-misses, or other unexpected events to prevent recurrence and improve safety protocols.

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

Yes, the entity has established processes for workers to report work-related hazards and to remove themselves from such risks. These processes are integrated into a comprehensive safety management system:

Reporting Procedures:

Clear guidelines are provided for workers to report hazards, including unsafe conditions or practices, to their supervisors or safety officers.

Risk Assessment:

After a hazard is reported, a risk assessment is carried out to evaluate its severity and determine suitable controls.

Control Measures:

Control measures are implemented to eliminate or reduce the risk, which may involve engineering controls, administrative controls, or personal protective equipment (PPE).

Training and Awareness:

Workers receive training to recognize hazards and understand the importance of reporting them.

Worker Involvement:

Workers are encouraged to participate in the hazard reporting process and to take responsibility for their own safety and the safety of their colleagues.

Documentation and Follow-up:

Records of reported hazards and the actions taken to address them are maintained, with follow-up to ensure the effectiveness of the controls.

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

Yes, The Company provides funded medical support to its employees and, where applicable, ensures they receive statutory benefits under the Employee State Insurance Corporation (ESIC) scheme.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate(LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	214.81	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	2	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 environment, the company has implemented several best practices, including:

Safety Training: Regularly providing safety training for all employees and contract workers to educate them about potential hazards and safe work practices.

Emergency Preparedness: Conducting mock drills twice a year to prepare employees for emergencies and ensuring they are aware of assembly points and emergency contact numbers.

Medical Arrangements: Offering on-site medical facilities, including an in-house ambulance service, to ensure immediate medical attention during emergencies.

Safety Equipment: Supplying essential safety equipment, such as personal protective equipment (PPE) including helmets, gloves, and safety shoes, and ensuring their proper use.

Safety Inspections: Performing regular safety inspections to identify and address potential hazards in the workplace.

Safety Committees: Forming safety committees to review safety practices, suggest improvements, and ensure compliance with safety regulations.

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

	FY 2023-24			FY 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
Working Conditions						
Health & Safety		None			None	

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	100.00
Working Conditions	100.00

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.

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) (B) Workers(Y/N).

(A) Employees - Yes

(B) Workers - Yes

Accident Insurance policy extends to a few employees of the company and a group insurance policy covers all the employees. In case of unfortunate death of an employee the aforesaid policy is utilised for providing monetary relief to kiths and kins of the deceased. In case of workers not covered by ESI, an employee compensation benefit under the relevant provisions are provided.

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

The company ensures that all statutory dues, including income tax, Employee State Insurance Corporation (ESIC), Provident Fund, Professional tax, Goods and Services Tax (GST), etc., are deducted and deposited promptly by its value chain partners.

Additionally, the company files necessary statutory returns, such as GSTR, Income Tax Returns (ITR), TDS returns, etc., as required and within the specified timelines.

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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	None of the workers/employees have suffered any high consequence work-related injury / ill-health / fatalities hence this is not applicable			
Workers				

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)**

Post the completion of employment, Renaissance appoints retainers on a case to case basis. This benefits both the employees and the Company as well.

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	85% of our raw material suppliers are RJC compliant. 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.
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.**

No risks/ concerns arose from assessments of health and safety practices and working conditions of value chain partners hence, this is 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.**

RGL actively collaborates with a diverse range of stakeholders to comprehend their needs and expectations, fostering the development of sustainable engagement strategies. These stakeholders, identified in consultation with the company's management, include customers, employees, shareholders, governments, NGOs, and communities with which RGL interacts. Engagement with stakeholders occurs through various channels, including meetings and surveys, ensuring effective communication and understanding between all parties involved.

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
Customers	No	<ul style="list-style-type: none"> • Email • Direct Interactions • Company website 	As and when required	As and when required
Investors & Shareholders	No	<ul style="list-style-type: none"> • Investor meets • Earning calls • Meetings • Investor Conferences • AGM • Website • Email • Newspaper • Stock exchange websites • Company Website 	Quarterly, Half yearly, Annually and as and when required	The Company believes 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	<ul style="list-style-type: none"> • 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.**

The Company has established an ESG framework, wherein representatives from each E, S, and G aspect collaborate with both internal and external stakeholders. They work together to implement essential procedures and reporting mechanisms aimed at advancing the collective objectives of ESG. These procedures undergo review by the Risk Management Committee. Furthermore, the CSR Committee, the Nomination & Remuneration Committee, and the Audit Committee scrutinize the actions taken under their 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 in to policies and activities of the entity.**

Yes – RGL conducted an extensive materiality assessment by soliciting opinions and insights from all its stakeholders. This assessment evaluated the impact of environmental, social, governance, and economic issues crucial for the long-term viability and sustainability of the organization. Through this process, the company identified and prioritized the issues most significant to its business sustainability and value creation.

By conducting this materiality exercise, RGL gained a deeper understanding of stakeholder priorities and areas of concern.

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

RGL engages with the vulnerable/ marginalized stakeholder groups through its CSR engagements.

The company is associated with an NGO named EOTO (Each One Teach one) whose main objective is to provide education to the underprivileged children in the tribal/rural areas and our RGL CSR team is associated with them for the past 09 years and in the current financial year has conducted "Rapport Building Programs" in three schools and an Annual EOTO Sports day for four schools in the Palghar district such that the students can enhance their potentials and skills by attending these programs.

PRINCIPLE 5
Businesses should respect and promote human rights
Essentials 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 2023-24			FY 2022-23		
	Total (A)	No. of Employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	371	371	100.00	328	328	100.00
Other than permanent	900	900	100.00	1097	1097	100.00
Total Employees	1271	1271	100.00	1425	1425	100.00
Workers						
Permanent	348	348	100.00	345	345	100.00
Other than permanent	908	908	100.00	814	814	100.00
Total Workers	1256	1256	100.00	1159	1159	100.00

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

Category	FY 2023-24					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)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	371	10	2.70	361	97.30	328	0	0.00	328	100.00
Male	297	9	3.03	288	96.97	272	0	0.00	272	100.00
Female	74	1	1.35	73	98.65	56	0	0.00	56	100.00
Other than Permanent	900	25	2.78	875	97.22	1097	0	0.00	1097	100.00
Male	716	17	2.37	699	97.63	883	0	0.00	883	100.00
Female	184	8	4.35	176	95.65	214	0	0.00	214	100.00
Workers										
Permanent	348	10	2.87	338	97.13	345	0	0.00	345	100.00
Male	197	10	5.08	187	94.92	197	0	0.00	197	100.00
Female	151	0	0.00	151	100.00	148	0	0.00	148	100.00
Other than Permanent	908	31	3.41	877	96.59	814	0	0.00	814	100.00
Male	665	26	3.91	639	96.09	527	0	0.00	527	100.00
Female	243	5	2.06	238	97.94	287	0	0.00	287	100.00

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

a. Median remuneration/wages: INR/Year

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category	Number	Median remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)	3#	1,13,32,414	0	-
Key Managerial Personnel	2*	35,31,118	0	-
Employees other than BoD and KMP	1008	3,55,200	258	3,32,184
Workers	862	1,92,108	394	1,52,748

Does not includes Non-executive director and Independent director.

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

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	21.30	20.88

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 serves as the central point of contact responsible for addressing human rights impacts or issues caused or contributed to by the business.

Additionally, specialized committees such as the Posh Committee, Grievances Committee, RGL Employee Welfare Associate (REWA) Committee, Health, Safety, and Environment (HSE) Committee, and Canteen Committee serve as focal points responsible for addressing specific human rights impacts and ensuring appropriate measures are taken.

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

Any grievances are directed to the Human Resource function, and in specific cases, to the REWA Committee. Appropriate action is then taken in accordance with the relevant policies and regulations applicable to the workplace. The resolution of grievances is communicated to the aggrieved individual once they have been addressed.

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

	FY 2023-24			FY 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				1	1	The case is pending for resolution in Hon'ble Industrial Court, Mumbai.
Discrimination at workplace	There were no Complaints received in the reporting year			None		
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0	0.16
Complaints on POSH upheld	0	1

Note: The case is pending for resolution in Hon'ble Industrial Court, Mumbai

8. Mechanisms to prevent adverse consequences to the complainant indiscriminate and harassment cases.

The company maintains a zero-tolerance policy toward any form of retaliatory action or behavior. This commitment is reflected in various policies, including the Code of Conduct, Employee Manuals, Prevention of Sexual Harassment (POSH) policy, and the Whistle-blower Policy.

Under the POSH policy, the Internal Complaints Committee (ICC) is chaired by a senior manager or higher, with a minimum of 2-3 years of experience within the company. These presiding officers bring both experience and a deep understanding of the company's context to handle sexual harassment cases effectively. The action taken against an employee in POSH cases is determined in consultation with an external ICC member, who brings expertise and experience from handling similar cases in other organizations, ensuring appropriate action based on the case's specifics. The ICC ensures that the Principle of Natural Justice is upheld throughout the process.

The Whistle-blower Policy offers the following protections:

- Whistle-blower complaints are considered protected disclosures, and the complainant can opt to remain anonymous.
- The investigating officer is responsible for safeguarding the whistle-blower's identity.
- Whistle-blowers are shielded from any adverse actions, including harassment, unfair termination, demotion, suspension, or biased behavior, due to their disclosure.

9. Do human rights requirements form part of your business agreements and contracts?

All business agreements and contracts entered into by the Company with any party include relevant clauses affirming compliance with applicable regulatory requirements related to human rights.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	During the year, third parties experts conducted various audits for all workplaces.
Sexual harassment	
Discrimination at workplace	
Wages	

11. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessments at Question 10 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

No such instances took place in the reporting year. However, the Company ensures a more sensitized workforce towards Human Rights through various training mechanisms and a vigilant system in place.

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 made all our premises and offices accessible for visitors with disabilities. This includes the provision of lifts, ramps, separate washrooms, dedicated entry and exit points, and well-lit corridors.

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	85% of our raw material suppliers are RJC compliant.
Discrimination at workplace	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.
Child Labour	
Forced Labour / Involuntary Labour	Suppliers are guided in process and system improvement and enhanced technical know-how.
Wages	

5. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessment sat Question 4 above.

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

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 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	62,02,609.20	62,35,657.20
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	62,02,609.20	62,35,657.20
From non-renewable sources		
Total electricity consumption (D)	1,84,74,566.40	1,78,42,381.20
Total fuel consumption (E)	82,01,877.78	79,16,268.79
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	2,66,76,444.18	2,57,58,649.99
Total energy consumed (A+B+C+D+E+F)	3,28,79,053.38	3,19,94,307.19
Energy intensity per rupee of turnover		

Parameter	FY 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
(Total energy consumption/ Revenue from Operations) -MJ/ Rupees	0.024	0.002
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total energy consumed / Revenue from operations adjusted for PPP)- MJ/ Rupees	0.53	0.05
Energy intensity in terms of physical output-MJ/ Kg	4,882.42	4,327.87
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. There has not been any independent assessment/ evaluation/ assurance that has been carried out.

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.**

Our facilities at Renaissance Global Limited are not included within the ambit of the Perform, Achieve, and Trade (PAT) Scheme initiated by the Government of India. This means that our sites are not subject to the regulations and requirements set forth by the PAT Scheme, allowing us flexibility in our operations while ensuring compliance with relevant energy efficiency and conservation standards.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	65,485.00	62,902.00
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	65,485.00	62,902.00
Total volume of water consumption (in kilolitres)	9,822.75	9,435.30
Water intensity per rupee of turnover (Water consumed / Revenue from operations)- Kilolitres/Rupees	0.00000706	0.00000070
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)- Kilolitres/Rupees	0.000158	0.000015
Water intensity in terms of physical output-Kilolitres/Kg	9.72	8.51
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No. There has not been any independent assessment/ evaluation/ assurance that has been carried out.

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – Primary and Tertiary level of treatment	55,662.25	53,466.70
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	55,662.25	53,466.70

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

Yes, independent evaluation is done by Cherry Green Environment, a GPCP approved auditor for Bhavnagar.

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

Though we currently do not have a ZLD mechanism installed in our premises but we are looking forward towards other water treatment methods, the Hand Wash Water Treatment Plant (ETP) settles suspended solid precious metal particles from our production waste. Wastewater from various departments is directed to three interconnected settling tanks. In the first tank, alum and polyelectrolyte are continuously added to settle particles. The water then moves through the second and third tanks. The third tank has a level controller that activates a pump to pass water through a charcoal column and filter cartridges of 30, 15, and 1 microns. Sodium hypochlorite is added at the outlet to control COD and BOD. Tanks are emptied quarterly, and the slurry is collected. Regular monitoring and recording of chemical additions ensure efficient operation.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	mg/Nm ³	52.899	70.545
SOx	mg/Nm ³	48.144	81.923
Particulate matter (PM)	mg/Nm ³	498.765	512.770
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

Yes, independent evaluation is done by Equinox Labs for Mumbai and by Cherry Green Environment for Bhavnagar.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,if available)	Metric tonnes of CO2 equivalent	593.58	699.80
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,if available)	Metric tonnes of CO2 equivalent	4,908.02	4,755.41
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/Rupees	0.00000396	0.00000040
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/Rupees	0.000089	0.000009
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO2 equivalent/Kg	0.816967418	0.737926329

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, there has not been any independent assessment/ evaluation/ assurance that has been carried out.

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

Yes, over the last two years, our entity has undertaken initiatives aimed at reducing Green House Gas emissions. We have installed a 10KW solar plant at rural village schools, promoting sustainable energy use and reducing reliance on fossil fuels. Additionally, we undertake an annual tree plantation drive, planting 500 trees each year. These efforts not only contribute to reducing our carbon footprint but also enhance environmental sustainability within our operational areas.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.7105	0.948
E-waste (B)	1.5	0.9
Bio-medical waste (C)	0.002326	0.00383
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. (G)		
• ETP sludge	6.322	5.035
Other Non-hazardous waste generated (H). (Break-up by composition i.e. by materials relevant to the sector)	31.090509	36.441463
Metal	0.305	0.476
Glass	0.514	0.978
Paper	2.033	2.251
Electric switch	0.000509	0.000463

Parameter	FY 2023-24	FY 2022-23
Food waste	3.06	4.036
Investment powder (POP)	24.75	28.149
Wooden Scrap	0.168	0.187
Broken Tubelight	0.02	0.034
Rubber Mould	0.135	0.182
Wax psc	0.105	0.148
Total (A+B + C + D + E + F + G + H)	39.62	43.31
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)- Metric tonne/Rupees	0.000000028	0.000000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total waste generated / Revenue from operations adjusted for PPP)- Metric tonne/Rupees	0.000000638	0.000000071
Waste intensity in terms of physical output-Metric tonne/Kg	0.005884224	0.005861017
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic waste		
(i) Recycled (Oil and Plastic)		
(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- Bio-medical and Hazardous waste		
(i) Incineration	0.002326	0.00383
(ii) Landfilling	6.322	5.035
(iii) Other disposal operations		
	0	0
Total	6.324326	5.03883

Note: The nature of waste disposal could not be ascertained for the waste disposed through authorised vendor. Hence, the sub-table of waste treatment and disposal does not match the total quantity of waste generated.

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. There has not been any independent assessment/ evaluation/ assurance that has been carried out.

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

Renaissance Global Ltd. is committed to preventing the release of hazardous substances without proper neutralization. Key hazardous substances, such as plating chemicals, are managed through rigorous processes. Cyanide effluent, whether airborne, liquid, or solid, is neutralized appropriately. Airborne cyanide is addressed with detection units and scrubbers, while liquid cyanide from plating operations is treated with ferrous sulfate and oxidized for safe disposal. Solid waste is minimized through careful stock management. Additionally, a Cyanide Antidote Kit is maintained for emergencies. The company's SOP ensures the safe handling, storage, and disposal of hazardous chemicals, with each chemical undergoing a risk assessment and MSDS obtained before procurement. Hazardous substances are stored in designated areas, and regular risk assessments and

monitoring maintain safety. Employees are trained on safety protocols, and spill kits tailored to specific hazards are maintained. Minor spills are managed by trained staff, while major spills require evacuation and external help. Proper labelling and disposal practices ensure efficient hazardous waste management.

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

S. No.	Location of operations/offices	Types 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.
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The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Not Applicable, In accordance with the Ministry of Environment, Forest & Climate Change (MoEF) guidelines, the industry/operations are exempt from the requirement to furnish environmental clearance or undergo an Environmental Impact Assessment (EIA).

- 13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, 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 taken, if any action
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Yes. The Company is compliant with all the applicable environmental laws / regulations / guidelines

Leadership Indicators

- 1. 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:** NA
 - (ii) **Nature of operations:** NA
 - (iii) **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(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		
- 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)		

Our plants are situated in regions where water stress is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.

Our plants are situated in regions where water stress is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.

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. There has not been any independent assessment/ evaluation/ assurance that has been carried out.

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

Parameter	Unit	FY 2023-24	FY 2022-23
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		
Metric tonnes of CO ₂ equivalent			
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent		Not quantified
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity			

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

No. There has not been any independent assessment/ evaluation/ assurance that has been carried out.

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

RGL does not have any manufacturing facilities in ecologically sensitive areas

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Wastewater Treatment	As part of our environmental sustainability initiatives, we have established an Effluent Treatment Plant (ETP) to ensure that wastewater is treated effectively before being discharged. The treated water undergoes rigorous pH level monitoring on a regular basis. This proactive approach ensures that the water meets all regulatory standards before it is released into the corporation's drainage system, thereby safeguarding the environment and promoting responsible water management practices.	Through the establishment of the Effluent Treatment Plant (ETP) and consistent pH level monitoring, around 45% of the total water withdrawal is successfully treated. This process ensures that the treated water complies with all regulatory standards prior to its discharge into the corporation's drainage system.
2.	Maintenance of Stack scrubbers to reduce Air emissions	To keep our emission parameters within the prescribed limits, we regularly monitor the operations of our stack scrubbers. Additionally, we maintain our scrubbers on a regular basis to ensure their optimal performance.	They are quarterly monitored which has helped in in minimizing emissions and adhering to environmental standards.
3.	Use of Renewable energy	As part of our commitment to sustainability, we are actively pursuing initiatives to purchase renewable energy from third-party sources. This includes engaging with certified renewable energy providers to secure a significant portion of our energy needs from solar, wind, and other renewable sources. By doing so, we aim to reduce our carbon footprint, support the development of renewable energy infrastructure, and contribute to a cleaner, more sustainable future. This initiative not only aligns with our environmental goals but also demonstrates our dedication to responsible and sustainable business practices.	62,02,609 MJ of renewable energy is used in our operation which has significantly increased the reliance on renewable energy.
4.	Reduction in Noise Pollution through Installation of acoustic panels on our generator set	To control noise pollution, we have implemented the installation of acoustic panels on our generator set. These panels are designed to significantly reduce noise levels, ensuring a quieter and more environmentally friendly operation. This initiative reflects our commitment to minimizing the impact of our activities on the surrounding community and maintaining compliance with noise pollution regulations.	The installation of acoustic panels on our generator set has led to a substantial reduction in noise levels, creating a quieter and more environmentally friendly operation.

5. 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 defined specific responsibilities, designated assembly points, made medical arrangements, provided Material Safety Data Sheets (MSDS), compiled external telephone numbers, and noted important mutual aid telephone numbers for efficient functioning during emergencies. Additionally, comprehensive training is provided to all employees and contract workers to effectively respond during emergencies or disasters.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**
7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

85% of our raw material suppliers are RJC compliant. 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.

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 5 (Five) 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
4	The United Nations Global Compact	International
5	Women's Empowerment Principles	International

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

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.

Name of authority	Brief of the case	Corrective active 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)	Web Link, If available
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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, owing to the nature of business

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

The company has established mechanisms for receiving and addressing grievances from the community. Communities and NGOs can communicate their grievances by contacting us through email, including our corporate inbox at info@reniassanceglobal.com. The administrative team manages these grievances directly or forwards them to the appropriate department for resolution.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	0.97	0.97
Sourced directly from within India	34.72	38.67

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

Location	FY 2023-24	FY 2022-23
Rural	0.00	0.00
Semi-Urban	0.00	0.00
Urban	35.00	43.00
Metropolitan	65.00	57.00

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
Not Applicable	

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

S. No	State	Aspirational District	Amount spent (In INR)
The Company has 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? (Yes/No)

No. We procure all the materials after analyzing the vendors & getting their proper KYS (Know Your Supplier) & other government documents. Further, the input material that we require needs to be of certain quality and authentication thereby requiring us to procure from a specific class of vendors. However, Renaissance strives to incorporate marginalized groups into its procurement/value chain in best possible manner.

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

Not Applicable.

- (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:

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	1405	100
2	Promoting education	1246	100
3	Humanitarian	3300	100
4	Animal Welfare	The nature of the activity is such that the No. of persons benefitted is not quantifiable.	
5	Environmental/ Cultural/ Religious/ Sports		

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 received at the Sales Offices are forwarded by the Sales personnel to the India factory. Upon receipt, the complaints are evaluated at the factory, and a Root Cause Analysis is conducted. If necessary, the product is refurbished or replaced for the customer who lodged the complaint.

In cases of Direct to Consumer business, a dedicated Customer Support team handles complaints directly from customers. Similar to the process with Sales Offices, the product is refurbished or replaced as needed for the customer who made the complaint.

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	Since 95% of our products are exported and sold through
Safe and responsible usage	dealers, we are following all the relevant and applicable Legal
Recycling and/or safe disposal	Metrology labelling requirements.

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other- Consumer (Product related)	238	6	Product related complaints eg- loose stone, scratch on product, etc.	144	0	Nil

Note: Other complaints are all product related complaints eg- loose stone, scratch on product, etc.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		No instances

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.

Not Applicable

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

Nil

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

Nil

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

For information on products and services offered by the company, one can visit the company's website at <https://renaissanceglobal.com/#> and navigate to the Brands tab on the homepage.

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 or usage issue

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

RGL has implemented a proactive communication practice aimed at ensuring transparency and customer satisfaction. In the event of power outages, natural calamities, or any unforeseen circumstances that may disrupt our services, we promptly inform our customers via email. This ensures that they are kept informed of any potential delays or issues impacting their interactions with us.

Additionally, we extend this communication practice to include notifications regarding the closure of our offices or factories due to National or Regional holidays. By proactively reaching out to our customers through email, we aim to minimize any inconvenience they may experience and maintain a high level of service reliability.

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. Regular customer feedbacks are obtained on a periodic basis.