Rhetan TMT LIMITED

August 25, 2026

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001
Security Code: 543590

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051
Security ID: RHETAN

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for FY 2025-26

We enclose herewith the Business Responsibility and Sustainability Report of Rhetan TMT Limited Limited (Company) for the Financial Year 2025-26, which forms part of the Integrated Annual Report of the Company for the Financial Year 2025-26.

Kindly find the same and take on your records.

Thanking you.

Yours faithfully,

For Rhetan TMT Limited

SHALIN ASHOK SHAH

Digitally signed by SHALIN ASHOK SHAH
DN: c=IN, o=Personal, postalCode=380007, l=Ahmedabad, st=Gujarat, street=98 paldi, Ahmedabad City, Ahmadabad City Gujarat India- 380007- new vikasgruh road, title=4850, 2.5.4.20=50f4b20f95340321032f7821224f10f7f7805750dcd79d3257ad89caf15b28e7, serialNumber=7cf107815db5dc036105df6ffcca6109b6f80cb3e7304782e0c927a67fe56606, email=sashah73@gmail.com, cn=SHALIN ASHOK SHAH
Date: 2026.08.25 16:01:52 +05'30'

RHETAN TMT LIMITED AHMEDABAD

Shalin A. Shah
Managing Director
DIN: 00297447

Encl: As above

Annexure-H

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

i. **Details of the Listed entity**

	Particulars	Details
	Corporate Identity Number(CIN) of the Listed Entity	L24105GJ198PLC007041
	Name of the Listed Entity	Rhetan TMT Limited
	Year of incorporation	26th June, 1984
	Registered office address	Corporate House-2, Anam-2, Iscon Ambli BRTS Road, Nr. Vakil Saheb Bridge, Ambli Ahmedabad – 380 058, Gujarat, India
	Corporate address	Corporate House-2, Anam-2, Iscon Ambli BRTS Road, Nr. Vakil Saheb Bridge, Ambli Ahmedabad – 380 058, Gujarat, India
	E-mail	rhetantmt@gmail.com
	Telephone	+91-6358028105
	Website	www.rhetan.com
	Financial year for which reporting is being done	2025-26
	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited (NSE)
	Paid-up Capital (in Rs.)	Rs. 79,68,75,000 (Rupees Seventy Nine Crore Sixty Eight Lakhs Seventy Five Thousand Only) divided into 79,68,75,000 Equity Shares of Face Value of Re.1 each.
	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Tanuj Jain, Company Secretary & Compliance Officer Telephone No: +91-6358028105 Email id: rhetantmt@gmail.com Address: Corporate House-2, Anam-2, Iscon Ambli BRTS Road, Nr. Vakil Saheb Bridge, Ambli Ahmedabad – 380 058, Gujarat, India Gujarat, India- 380006
	Reporting boundary - Are the disclosures	The Disclosures made under this report are on

	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 Standalone Basis
	Name of assessment or assurance provider	The report is not assured by an external assurance provider
	Type of assessment or assurance obtained	Not Applicable

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	Iron and Steel Product	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	TMT Bars	2410	100%

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	1	1	2
International	0	0	0

19. Markets served by the entity:

a. Number of locations

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

b. What is the contribution of exports as a percentage of the total turnover of the entity?: Not Applicable

c. A brief on types of customers:

Rhetan TMT Limited is engaged in the business of manufacturing Steel Products like TMT Bars and Round Bars which are primarily used in construction industry.

For further details about our products and their applications is available at the website of the Company at: www.rhetan.com.

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						
	Permanent (D)	**40**	37	92.68	03	7.32
	Other than Permanent (E)	**0**	0	0	0	0
	Total employees (D+E)	**40**	**37**	**92.68**	**03**	**7.32**
WORKERS						
	Permanent (F)	**0**	0	0	0	0
	Other than Permanent (G)	**37**	37	100	0	0
	Total workers (F+G)	**37**	**37**	**100**	**0**	**0**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male	Female
Differently Abled Employees				
	Permanent (D)	NIL		
	Other than Permanent (E)			
	Total differently abled employees (D+E)			
Differently Abled Workers				
	Permanent (F)	NIL		
	Other than Permanent (G)			
	Total differently abled workers (F+G)			

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6*	1	16.67
Key Management Personnel	3*	0	0.00

* In Calculation of Key Management Personnel, Company Secretary, Managing Director and Chief Financial Officer are included.

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

	Turnover rate in current FY 2025-26			Turnover rate in previous FY 2024-25			Turnover rate in the year prior to the previous FY 2023-24		
	Male	**Female**	**Total**	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
Permanent Employees	15	0	15	17.5	33.33	50.83	10	0	10
Permanent Workers	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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

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

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

vi. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No) No**
(i) Turnover (in Rs.): Rs. 37,16,48,000
(ii) Net worth (in Rs.): Rs 93,98,40,000

vii. Transparency and Disclosures Compliances

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

Stakeholder group	Grievance Redressal Mechanism in Place	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year

from whom complaint is received	(Yes/No) (If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://www.rhetan.com/contact-details.html	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholder)		NIL	NIL	NA	NIL	NIL	NA
Shareholders	Yes https://www.rhetan.com/contact-details.html						
Employees and workers	Yes. https://www.rhetan.com/contact-details.html	00	01	NA	01	01	NA
Customers	Yes. https://www.rhetan.com/contact-details.html	NIL	NIL	NA	NIL	NIL	NA
Value Chain Partners	Yes. https://www.rhetan.com/contact-details.html	NIL	NIL	NA	NIL	NIL	NA
Others (Please specify)	Yes. https://www.rhetan.com/contact-details.html	NIL	NIL	NA	NIL	NIL	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or

					negative implications)
	Occupational health and Safety		High temperatures, chemicals, heavy gear and falling items are all potential hazards in the steel producing process. Effective Occupational health and safety practises can assist prevent accidents and injuries while also providing employees with a safe working environment. Effective occupational health and safety practices can aid in the prevention of these health risks and the protection of Workers' health.	We Consider the employee and worker safety very critical to our business and an important stakeholder. We have implemented health and safety policy and procedures across our organization, providing a safe and healthy working environment as a prerequisite to our business. We shall communicate safe practices and ensure safe working conditions by providing health care support, providing guidance on handling materials personal protection equipment to workers.	Negative
	Community relations	Opportunity	A steel manufacturer requires the support and cooperation of the local community in order to Create a safe and responsible business practice within the society. Effective community relations can facilitate the development of trust and rapport with local residents, which is essential for obtaining a social licence to operate. A positive relationship can aid in the recruitment and retention of qualified workers within the local Community.		Positive

	Employee satisfaction and retention	Opportunity	High employee turnover can be expensive for manufacturing companies because they have to hire and train new people all the time. Effective employee satisfaction and retention practices can help cut down on employee turnover and the costs that come with it, saving money and making the business more productive.		Positive
	Corporate Governance	Risk	Strong corporate governance principles are essential for fostering transparency, Accountability and prudent financial management within organizations. In them steel industry, where market volatility, regulatory shifts, and supply chain disruptions pose significant risks, effective corporate governance practices play a crucial role. They enable organizations to adeptly identify, manage, and mitigate these challenges, ensuring resilience and sustainable growth amid dynamic market conditions.	Rhetan TMT Limited has established a comprehensive policies and procedures to ensure responsible and ethical management of the organization. Maintaining transparency and effective communication with stakeholders is critical for managing governance risks. The Company achieves this through timely and accurate financial reporting, transparent disclosure of relevant information, and strict adherence to regulatory requirements. Additionally, robust risk management processes and controls are maintained to detect and mitigate any present or future threats.	Negative
	Labour Relations	Risk.	Establishing productive labour relations fosters a stable and engaged workforce, enhancing	Rhetan TMT Limited maintains regular communication with its employees to address	Negative

			overall productivity. By fostering a supportive workplace environment, addressing employee concerns promptly, and ensuring fair compensation and benefits, companies can boost employee motivation and engagement. A positive reputation in labor relations also attracts top talent and enhances the Company's brand Credibility.	their concerns promptly and effectively. The Company has established clear channels for employees to report any issues. They may encounter. Additionally, employees receive benefits such as health insurance and wages above the minimum requirement. Rhetan TMT Limited ensures safe and healthy working conditions in compliance with industry standards and relevant laws, ensuring high levels of worker satisfaction.	
	Stakeholder Engagement	Opportunity	Engaging with stakeholders can help the business better understand their stakeholders requirements, issues and expectations. This can assist businesses in developing products and services that fulfill expectations and improving their reputation among the stakeholders and addressing major social and environmental challenges.		Positive
	Business ethics and compliance	Risk	Adherence to compliance and corporate ethics is of paramount importance for safeguarding an organization's reputation. Companies that prioritize ethical behavior and regulatory compliance tend to earn	To uphold robust compliance and ethical standards, Rhetan TMT Limited has enacted comprehensive code of conduct policies covering critical areas such as conflict of interest, bribery, corruption and	Negative

			the trust and respect of customers, employees, investors, and other stakeholders. This commitment enhances their brand image and expands their market share. Conversely, failure to comply with regulations can lead to legal penalties, fines, and damage to reputation, underscoring the importance of rigorous adherence to ethical standards and regulatory requirements.	Confidentiality, among others. The Company remains committed to conducting regular training and communication initiatives to ensure that all staff are well-informed and Understand these policies thoroughly. Additionally, Rhetan TMT Limited has implemented a confidential and anonymous reporting system, the Whistleblower Mechanism, enabling employees and stakeholders to report any suspected ethical breaches securely.	

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	P
Policy and management processes									
a. Whether your entity' s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	CSR Policy, Whistle Blower Policy https://www.rhetan.com/policies.html								
Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								

Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Grade Fe 500, Nominal Size 8mm to 32 mm -Bureau of Indian Standards
Specific commitments, goals and targets set by the entity with defined timelines, ifany.	The company is committed to implement a comprehensive ESG framework which will be integrated into all business functions. Accordingly, the company has established a Board Level Committee for ESG and is in the process of taking necessary steps for setting up goals, tasks and performance review mechanisms.
Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We have been reducing our energy consumption significantly over the years.
Governance, leadership and oversight	
Statement by director responsible for the business responsibility report, highlighting ESGrelated challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure): Rhetan TMT Limited, one of the top manufacturers in the TMT steel market, has consistently operated with fairness, accountability and transparency since its inception. Renowned for its initiatives promoting inclusive growth and sustainable livelihoods, the Company embodies the principles of 'Good Corporate Citizenship'. This ethos centers on sustainability and community impact, underpinned by a holistic strategy integrating Environmental, Social, and Governance (ESG) principles across its operations. Rhetan TMT Limited's strategic pillar of 'Corporate Citizenship' aims to influence the value chain positively and benefit key stakeholders. We believe in creating a sustainable ecosystem that generates shared value for all our stakeholders. Our Company has pivoted its focus in transforming its business to operate in a more social and responsible manner. We are in the process to commence our sustainable journey this year by evaluating our operations to identify key areas that can be improved to enhance our performance on ESG parameters. The Company has set targets for reducing environment footprints of our products and operations and improves its performance in a continual manner.	
Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Shalin A. Shah - Managing Director, Executive Director DIN: 00297447 Mailid:rhetantmt@gmail.com, Telephone No: +91 6358028105
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.	Shalin A. Shah - Managing Director, Executive Director DIN: 00297447 Mail id:rhetantmt@gmail.com, Telephone No: +91 6358018105

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		
Performance against above policies and follow up action	Yes, Annually by the Committee of the Board	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances.	Yes, we comply with all applicable laws	

11.Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	No. However, as part of larger ESG initiatives, the Company intends to implement a comprehensive ESG policy which will include review procedure & frequency.								

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

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

Any other reason (please specify)	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Rhetan TMT Limited conducts ongoing Familiarization programs for its Directors, as mandated under the SEBI Listing Regulations. Additionally, the Company ensures the continuous engagement of Directors, KMPs and Senior Management Personnel in discussions concerning: Risk Factors, Mitigation and Management Governing Regulations Safety, Health, Environment, Business Governance and Operations Prohibition of Insider Trading	100%
Key Managerial Personnel	5	The Company on ongoing basis carries out familiarization programmes for its directors, as required under the SEBI Listing Regulations and on ongoing basis keeps the	

		Directors, KMPs, Senior Management Personnel involved in matters relating to following topics: Risk Factors, Mitigation and Management Governing Regulations Safety, Health, Environment, Business Governance and Operations Prohibition of Insider Trading	
Employees other than BOD and KMPs	5	All employees at the time of induction and on a regular basis, undergo training programmes on various ethical, environmental, and social topics including: Prohibition Of Insider Trading Prevention of Sexual Harassment at the Workplace Code of Conduct Information and Technology Leadership and Ownership	
Workers	3	All workers at the time of induction and on a regular basis, undergo training programmes on various ethical, environmental, and social topics including: Prohibition Of Insider Trading Code of Conduct ,Human Rights Information and Cyber Security Awareness	

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

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been Preferred? (Yes/No)**

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

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

Case Details	**Name of the regulatory/ enforcement agencies/ judicial institutions**
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.

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

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

	FY2025-26 Current Financial Year	FY2024-25 Previous Financial Year
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

	Financial Year 2025-26		**Previous Financial Year 2024-45**	
	Number	**Remarks**	**Number**	**Remarks**
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest: Not Applicable

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

	F.Y 2025-26	**F.Y 2024-25**
Number of days of account payables	130	46.674

9. Openness 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		**F.Y 2025-26**	**F.Y 2024-25**
Concentration of Purchases	Purchases from Trading houses as % of Total Purchases	0	0
	Number of trading houses where purchases are made from	0	0
	Purchases from top 10 trading houses as % of total purchases from trading Houses	0	0
Concentration of Sales	Sales to dealers/distributors as % of total sales	100%	100%
	• Number of dealers/distributors to whom Sales are made	40	43
	Sales to top 10 dealers /distributors as % of total sales to dealers/distributors	81.76%	92.30%
Shares of RPT in	• Purchases (Purchases with related Parties/Total Purchases)	64.30%	34.71%
	• Sales (Sales to related Parties/Total	16.93%	9.39%

	Sales)		
	• Loans & advances (Loans & advances given to related Parties/ Total Loans & advances)	23.42%	68.34%
	• Investments(Investments in Related Parties/Total Investments made)	0.00%	0.00%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL		

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

In accordance with Regulation 26(3) of SEBI Listing Regulations, Rhetan TMT Limited has established a Code of Conduct for its Board members and Senior Management Personnel to ensure transparent and efficient business Operations, free from any personal conflict of interest with the Company's interests. Annually, Directors, Key Managerial Personnel and other Senior Management must disclose any material interest, direct or indirect, in transactions or matters affecting the Company. All necessary approvals are obtained before engaging in transactions with such entities, as required by applicable laws.

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

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

Essential Indicators

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

	Current Financial Year 2025-26	**Previous Financial Year 2024-25**	**Details of improvements in environmental and**

			social impacts
R&D	NIL	NIL	NA
Capex	NIL	NIL	NA

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

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

   (a) Plastics (including packaging): NA
   (b) E-waste: NA
   (c) Hazardous waste: NA and
   (d) Other waste: Treatment of Scrap is done.

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

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

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective /Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not Applicable					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same, There is no any Social or environmental risk/Concerns in our TMT bars Product

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

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

Indicate input material	Recycled or re-used input material to total material	
	F.Y 2025-26	F.Y 2024-25
Not Applicable		

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:

	F.Y 2025-26			F.Y 2024-25		
	Re-Used	Recycled	Safety Disposed e d	Re-used	Recycled	Safety Disposed
Plastics(including Packaging)	Not Applicable					
E-Waste						
Hazardous Waste						
Other Waste						

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

Indicate product category	Reclaimed products and their packaging materials as products sold in respective category
Not Applicable	

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number	% (B / A)	Number	% (C / A)	Number	% (D / A)	Number	% (E / A)	Number	% (F / A)
Permanent employees											
Male	37	37	100	37	100	0	0	0	0	37	100
Female	3	0	0	0	0	0	0	0	0	0	0
Total	**40**	**37**	**92.68**	**37**	**92.68**	**0**	**0**	**0**	**0**	**37**	**92.68**
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0

Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Details of measures for the well-being of workers:

Category	**% of workers covered by**										
	Total (A	**Insurance**		**Accident insurance**		**Maternity benefits**		**Paternity Benefits**		**Day Care facilities**	
		Number	**% (B /)**	**Number**	**% (C A)**	**Number**	**% (D A)**	**Number**	**% (E A)**	**Number**	**% (F A)**
Permanent employees											
Male	37	37	100	37	100	0	0	0	0	37	100
Female	3	0	0	0	0	0	0	0	0	0	0
Total	**40**	**37**	**92.68**	**37**	**92.68**	**0**	**0**	**0**	**0**	**37**	**92.68**
Other than Permanent employees											
Male	37	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**37**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

	F.Y 2025-26	**F.Y 2024-25**
Cost incurred on well-being measures as a % of total revenue of the Company	0.03%	0.01%

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

Benefits	**Current Financial Year 2025-26**			**Previous Financial Year 2024-25**		
	No. of employees covered as a % of total employees	**No. of workers covered as a % of total workers**	**Deducted and deposited with the authority (Y/N/N.A.)**	**No. of employees covered as a % of total employees**	**No. of workers covered as a % of total workers**	**Deducted and deposited with the authority (Y/N/N.A.)**
PF	Not Applicable					
Gratuity						

ESI	
Please specify	

3. Accessibility of workplaces

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

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

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

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

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NIL			
Female				
Total				

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

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

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

	Current Financial Year 2025-26			**Previous Financial Year 2024-25**		
Category	Total employee / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association (s) or Union(D)	% (D / C)
NIL						

8. Details of training given to employees and workers:

Category	**2025-26 Current Financial Year**					**2024-25 Previous Financial Year**				
		On Health and safety measures		**On Skill upgradation**		**Total (A**	**On Health and safety measures**		**On Skill upgradation**	
Employees										
Male	37	37	100	37	100	42	42	100	42	100
Female	3	3	100	3	100	3	3	100	3	100
Total	40	40	100	40	100	45	45	100	45	100
Workers										
Male	37	37	100	37	100	48	48	100	48	100
Female	0	0	0	0	0	0	0	0	0	0
Total	37	37	100	37	100	48	48	100	48	100

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

Category	**2025-26 Current Financial Year**			**2024-25 Previous Financial Year**		
	Total (A)	**No. (B)**	**% (B / A)**	**Total (c)**	**No. (D)**	**% (D / C)**
Employees						
Male	37	37	100	38	38	100

Female		3	100	3	3	100
Total		40	100	41	41	100
Workers						
Male	37	37	100	38	38	100
Female	0	0	0	0	0	0
Total	37	37	100	38	38	100

th 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:

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

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

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

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

Yes. Workers can report their concerns through an incident management portal in the intranet.

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

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

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

Safety Incident/Number	Category	Current Financial Year 2025-26	Previous Financial Year 2024-25
Lost Time Injury Frequency Rate	Employees	NIL	NIL
	Workers	NIL	NIL
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NIL	NIL
No. of fatalities	Employees	NIL	NIL
	Workers	NIL	NIL
High consequence work-related injury or ill-health (excluding fatalities	Employees	NIL	NIL

	Workers	NIL	NIL

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

Monthly safety visits by operations team across all the plants to ensure effective implementation of Safety Management Systems. Safety alerts are shared with all operational units. Training for fire-fighting and first aid is provided.

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

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	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	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	00	01	NIL	01	01	NIL

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

*Internal assessment conducted for the relevant matters

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions:
Not Applicable

Leadership Indicators

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

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

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

	Total no. of affected employees/workers	No. of employees/workers that are rehabilitated and placed in

			suitable employment or whose family members have been placed in suitable employment	
	Current Financial Year 2025-26	Previous Financial Year 2024- 25	Current Financial Year 2025-26	Previous Financial Year 2024-25
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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

5. Details on assessment of value chain partners:

Details on assessment of value chain partners	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100
Working Conditions	100

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

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

Essential Indicators

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

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

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

Stakeholder Group	**Whether identified as Vulnerable & Marginalized Group (Yes/No)**	**Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)**	**Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)**	**Purpose and scope of engagement including key topics and concerns raised during such engagement**

Investors/ Shareholders	No	Periodical Report, E-Mails Newspapers Annual General Meeting, Extra ordinary General Meeting	Quarterly and Annually	Announcing the financial results to the shareholders and investors through annual reports, general meetings, educating and encouraging the shareholders to exercise their voting rights in shareholders' meetings and informing them about material developments and information, business activity, new initiatives, and schemes, among others.
Lenders				Engaging with lenders serves the purpose of evaluating and establishing a borrower's creditworthiness, governance practices, ratings, and other relevant Factors.
Customer		• Periodical Meets / Reviews Mailers / • Personal Visits / Interviews	Periodically	Addressing customer queries, grievances, and complaints, as well as educating customers on safety and security policies, are essential aspects of customer service. By promptly and effectively responding to customer inquiries, concerns, and issues, businesses can enhance customer satisfaction and build trust. Furthermore, educating customers on safety and security policies ensures their well-being and promotes a secure environment
Employees		• Team Engagement • Celebrations during special occasion • Engagement through Health Programs	Periodically	Fostering a collaborative environment and exchanging ideas and suggestions allows for the sharing of insights and promotes innovation, while providing opportunities for professional growth enhances the skills and Knowledge of employees. Additiona educating employees on policies ensu their understanding of Rhetan TMT Lim guidelines and promotes Compliance with established practices.
Government/ Regulatory authorities	No	Reporting / Filings; E-Mails ,Websites, Newspaper Submissions/Applications	On periodical basis as provided under relevant legislations	To facilitate seamless operations, businesses engage in various activities such as receiving material recommendations, amendments, approvals and Updates on policies and

		Representations in person Attending Workshops conducted by the authorities		compliances. This ensures that the organization stays up-to-date with relevant regulations and policies, while also benefiting from suggestions and amendments that can improve Processes and efficiency. Additionally, policy advocacy allows businesses to actively participate in shaping industry regulations and advocating for favorable policies that support their operations and overall growth.
Local communities	No	Meeting with Associations / NGOs	Periodically	Understand and respond to the unique needs and concerns of society. Work in partnership with government and civil society to help address some of the critical challenges faced by the country.
Bankers	No	•Periodical • Periodical Reports	Periodically	•Maintaining rapport with our bankers •Raising funds • Channel finance

Leadership Indicators

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

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

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

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

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

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	No. Employees Workers covered (B)	% (B/A	Total ©	No. employees workers covered (D)	% (D/C)
Employees						
Permanent	40	40	100	45	45	100
Other than permanent	0	0	0	0	0	0
Total Employees	40	40	100	45	45	100
Workers						
Permanent	0	0	100	0	0	0
Other than permanent	37	37	100	48	48	100
Total Employees	**37**	**37**	**100**	**48**	**48**	**100**

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

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(I)	%(B /A	No.©	% (C /A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	37	0	0	37	100	38	0	0	38	100
Female	3	0	0	3	100	3	0	0	3	100
Other than permanent										

Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent										
Male	37	0	0	37	100	38	0	0	38	100
Female	0	0	0	0	0	0	0	0	0	0

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

a. Median remuneration/Wages:

	Male				**Female**			
	Number	**Median remuneration/salary/wages of respective category**			**Number**	**Median remuneration/ salary/ wages of respective category**		
Board of Directors (BOD)	5	NIL	NIL	NIL	1	NIL	NIL	
Key Managerial Personnel	2	NIL	260000	NIL	1	NIL	412000	
Employees other than BOD and KMP	35	NIL	276000	NIL	2	NIL	300000	
Workers	37	NIL	282000	306000	0	NIL	NIL	

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

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

	F.Y 2025-26	**F.Y 2024-25**
Gross wages paid to females as % of total wages	5.35	5.32

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

5. Describe the internal mechanisms in place to redress grievances related to human rights issues: Employees can share their feedback, ideas and grievances directly with Our Management Team. Team will revert with relevant solutions. The Company also has a team of members committee to handle related issues.

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

	Current Financial Year 2025-26			**Previous Financial Year 2024-25**		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Sexual Harassment	NIL	NIL	NA	NIL	NIL	NA
Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Child Labour	NIL	NIL	NA	NIL	NIL	NA
Forced Labour/Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other human rights related issues	NIL	NIL	NA	NIL	NIL	NA

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

	F.Y 2025-26	F.Y 2024-25
Total Complaints reported under Sexual Harassment on of women at Workplace (Prevention, Prohibition and Redressal)Act,2023([POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

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

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No): The Company does not employ children at its workplaces and does not use forced labour in any form.

10. Assessments for the year:

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

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

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints :Not Applicable

2. Details of the scope and coverage of any Human rights due-diligence conducted :None

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

4. Details on assessment of value chain partners:

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

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

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

Essential Indicators

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

Parameter	**Current Financial Year 2025-26 (In GJ)**	**Previous Financial Year 2024-25 (In GJ)**
From renewable Sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources ©	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable Sources		
Total electricity consumption (D)	2919.23 GJ	4400.6328 GJ
Total fuel consumption (E)	23.74 GJ	79.72 GJ
Energy consumption through other sources(F)	0	0
Total energy consumption (A+B+C)	2942.97	4480.3538 GJ
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.00	0.00
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, such assessment carried by external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) -No

   If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any: Not Applicable

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

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25

Water withdrawal by (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	695	714
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	695	714
Total volume of water consumption (in kilolitres)	340	357
Water intensity per rupee of turnov consumed / turnover)	Negligible	Negligible
Water intensity (optional) – the relevant met selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) -No

If yes, name of the external agency. Not Applicable

4. Provide the following details related to water discharged

Parameter	**F.Y 2025-26**	**F.Y 2024-25**
Water discharge by destination and level of treatment (in kilolitres)		
To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Others		
No treatment	0	0

With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)-No

5. Has the entity implemented a mechanism for Zero Liquid Discharge?-No
   If yes, provide details of its coverage and implementation: Not Applicable

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

Parameter	Please specify unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Nox	Not Applicable	Not Applicable	Not Applicable
Sox			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others– please specify			

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

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

Parameter		Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Not Applicable To Our Company	Not Applicable To Our Company
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs,SF6, NF3,if available)	Metric tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emissions per rupee of turnover			

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

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

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

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

Parameter	**Current Financial Year 2025-26**	**Previous Financial Year 2024-25**
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	Not Applicable	
E-waste **(B)**		
Bio-medical waste ©		
Construction and demolition waste **(D)**		
Battery waste **(E)**		
Radioactive waste **(F)**		
Other Hazardous waste. Please specify, if any. **(G)**		
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)		

Parameter	**F.Y 2025-26**	**F.Y 2024-25**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	Not Applicable	
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity*(optional)* – the relevant metric may be selected by the entity		

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
Recycled	Not Applicable	
Re-used		
Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
Incineration	Not Applicable	
Land filling		
Other disposal operations		
Total		

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

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

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:

Sr No.	Location of operations/offices	Type of operations	Whether the conditions of envi approval / clearance are being comp (Y/N) If no, the reasons thereof and action taken, if any.
Not Applicable			

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

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

NA

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

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

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

Parameter	Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		

(i) Into Surface water	Not Applicable
- No treatment	
_ With treatment-please specify level of tr	
(ii) Into Groundwater	
- No treatment	
_ With treatment-please specify level of tr	
(iii) Into Seawater	
- No treatment	
_ With treatment-please specify level of treatment	
(iv) Sent to third-parties	
- No treatment	
_ With treatment-please specify level of treatment	
(v) Others	
- No treatment	
_ With treatment-please specify level of treatment	
Total water discharged (in kilolitres)	

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024 25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonne equivalent		
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

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

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 be provided along-with summary)	Outcome of the initiative
Not Applicable			

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

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

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: Not Applicable

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 02
   b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
	Gujarat iron & Steel Federation	State
	Gujarat Re Rolling Mills Association	State

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

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

Leadership Indicators

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

S.No.	Public 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 if available
Not Applicable					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date notification	Whether by external in (Yes /No)	Results communicated in public (Yes / No)	Relevant Web l
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: Not Applicable

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

3. Describe the mechanisms to receive and redress grievances of the community: We have a separate column in our website where any member from the community can raise their grievances- https://www.rhetan.com/contact.html

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directly sourced from MSMEs/ small producers	0	0
Sourced directly from within the district and neighbouring districts	100%	100%

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	**F.Y 2025-26**	**F.Y 2024-25**
Rural	94.00%	87.00%
Semi-urban	0.00%	0.00%
Urban	6.00%	13.00%
Metropolitan	0.00%	0.00%

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): Not Applicable

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 as Aspirational districts as identified by government bodies: NA

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

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

S.No	Intellectual Property ba traditional knowledge	Owned/ Acquired (Ye	Benefit shared (Yes / No)	Basis of calculating benefi

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		

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

Essential Indicators

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

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

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company's products comply with all relevant statutory requirements. They are regularly tested to ensure compliance with relevant safety./Nil
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particular	**FY 2025-26**			**FY 2024-25**		
	Received During the year	**Pending resolution at end of year**	**Remark**	**Received During the year**	**Pending resolution at end of year**	
Data privacy	0					

Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of services	0	0	-	0	0	-
Restrictive Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services: No such event occurred in the current Financial Year 2025-26 : 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 :NA

Leadership Indicators

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

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

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services: The Company informs through emails, phone calls and agreement about force majeure and delay in supply

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

5. Provide the following information relating to data breaches:
   a. Number of instances of data breaches along-with impact: Not Applicable
   b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable

Date: August 12, 2026
Place: Ahmedabad

For and on behalf of the Board

Sd/-	**Sd/-**
Ashok C. Shah	**Shalin A. Shah**
Director	**Managing Director**
DIN: 02467830	**DIN: 00297447**