

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (BRSR)

## SECTION A- GENERAL DISCLOSURES

### I. Details of the listed entity

- I-1. Corporate Identity Number (CIN) of the listed entity-** L25209GJ1993PLC019532
- I-2. Name of the listed entity-** RUSHIL DECOR LIMITED
- I-3. Year of incorporation-** 1993
- I-4. Registered office address-** S. No. 149, Near Kalyanpura Patia, Gandhinagar Mansa Road, Tal. Mansa, Village Itla, Gandhinagar – 382 845, Gujarat, India.
- I-5. Corporate address -** Rushil House, Near Neelkanth Green Bungalow, Off. Sindhu Bhavan Road, Shilaj, Ahmedabad-380 059, Gujarat, India.
- I-6. E-mail -** ipo@rushil.com
- I-7. Telephone -** +91 79 6140 0400
- I-8. Website -** www.rushil.com
- I-9. Financial year for which reporting is being done -** 2024-25
- I-10. Name of the Stock Exchange(s) where shares are listed -** BSE Limited and National Stock Exchange of India Limited
- I-11. Paid-up Capital -** Rs. 28,68,16,820/-
- I-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: Has Mukh Kanubhai Modi  
Designation: Company Secretary and Compliance Officer  
Tel: +91 79 6140 0400  
E-mail: ipo@rushil.com
- I-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). - Standalone Basis
- I-14. Name of assurance provider-** Not Applicable
- I-15. Type of assurance obtained-** Not Applicable

### II. Products/services

#### II- 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	Medium Density Fibre Boards	75%
2	Manufacturing	Decorative Laminate Sheets	22%

#### II- 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	Medium Density Fibre Boards	1621	75%
2	Laminate Sheets	1709	22%

### III. OPERATIONS

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

Location	Number of Plants	Number of Offices	Total
National	6	11	17
International	0	0	0

Remarks: The number of plants as shown 6 in above table, includes one plant of it's subsidiary Company at Chikmagalur. The company has 11 offices including 1 registered office, 1 corporate office, 5 branches and 4 Godowns.

**III- 19. Markets served by the entity:****a. Number of locations**

Locations	Number
National (No. of States)	28 States, 8 UTs
International (No. of Countries)	48

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

34%

**c. A brief on types of customers**

The Company is in existence for more than 32 years. Our products are expanding with VIR brand presence through distribution networks in over 56 countries. Our brands, prefixed with VIR, are also present across the country through a network of consignment agents, branches, distributors and other business partners who are the backbone of our retail reach. We have a long-standing relationship with our intermediaries that is based on trust and mutual interest. We continue to work with all our partners including large and organised distributors, consignment agents, branches, small dealers, studios, contractors, OEMs, project and institutional customers, architects, furniture manufacturers and designers to serve the evolving needs of our end users. Our endeavour is and always been to ensure that our brands are easily available wherever our customers want to use.

**IV. Employees****IV- 20. Details as at the end of Financial Year****a. Employees and workers (including differently abled):**

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
		Employees				
1	Permanent (D)	850	825	97.06%	25	2.94%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D + E)	850	825	97.06%	25	2.94%
		Workers				
1	Permanent (F)	0	0	0	0	0
2	Other than Permanent (G)	1331	1298	97.52%	33	2.48%
3	Total Workers (F + G)	1331	1298	97.52%	33	2.48%

**b. Differently abled Employees and workers:**

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	0	0	0	0	0
Differently Abled Workers						
1	Permanent (F)	0	0	0	0	0
2	Other than Permanent (G)	0	0	0	0	0
3	Total Workers (F + G)	0	0	0	0	0

**IV- 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%

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

	(Turnover rate in FY 2024-25)			(Turnover rate in FY 2023-24)			(Turnover rate in FY 2022-23)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31.00%	53.00%	32.00%	30.00%	32.00%	31.00%	28.00%	51.00%	28.00%
Permanent Workers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**

**V- 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	Rushil Modala Ply Limited	Subsidiary	51%	No
2	Rushil Decor Pte. Ltd.	Wholly Owned Subsidiary	100%	No

**VI. CSR DETAILS**

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

**VI- 24. (ii). Turnover (in Rs.)- Rs. 872.89 Crores**

**VI- 24. (iii). Net worth (in Rs.)- Rs. 616.88 Crores**

**VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		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	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	1	0	-	0	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	91	0	Refer Note	234	35	Refer Note
Value Chain partners	Yes	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

Remarks: The number of customer complaints mentioned in this table in the current financial year 2024-25 pertains to the Laminate and MDF Business. The Company has taken effective steps to resolve the complaints where all the Complaints have been resolved and there was not any complaint pending to resolve at the end of the year. We take our customer complaints seriously and strongly apply our grievance redressal policy. The grievance redressal policy can be found at this link –

[https://rushil.com/admin/uploads/investors\\_pdf/codes\\_policies/Whistle\\_Blower\\_Policy.51.pdf](https://rushil.com/admin/uploads/investors_pdf/codes_policies/Whistle_Blower_Policy.51.pdf).

**VII-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.

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	Customer Delight	Opportunity	Customer Relationship Management (CRM) plays a vital role in business success by enhancing customer satisfaction, improving retention rates, and providing valuable insights into customer behaviour.	N.A	Positive
2	Sustainable Supply Chain	Opportunity	Businesses are under increased pressure from investors, customers, and authorities to lower environmental, social and governance (ESG) risk exposures in their supply chains. At Rushil Décor Limited, we see it as an opportunity to integrate the ESG aspect in our supply chain which can effectively reduce the overall risk. From supplier / vendor diversification to sustainable sourcing we have taken huge strides in the supply chain management. We ensure sustainable sourcing for our operations which promotes the development of local communities, generates job opportunities, streamlines transportation, and has a major impact in reducing carbon dioxide emissions. Close to 60% of our sourcing is done from domestic vendors and producers.	N.A	Positive
3	Brand, Reputation, and Communication	Opportunity	Brand reputation plays a pivotal role in business success, directly shaping customer trust and long-term loyalty. Sustaining a strong reputation demands strategic communication, marked by clear, consistent, and compelling messaging across all touch points to be it websites, social media, or direct customer engagement. Our different brands have marked their presence at the world level and as one of the leading brands in the industry especially in the MDF and Laminates segment.	N.A	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)
4	Climate Change, Energy, and Emissions	Risk / Opportunity	Climate change presents a substantial threat to the wood-based business sector, as agroforestry wood serves as a primary raw material for MDF products, while paper is essential for the laminated sheet industry. Additionally, the sector may incur increased costs to adapt to evolving environmental conditions. Our commercial operations involve considerable overheads, with energy consumption being a major contributor. Implementing a robust energy management system integrated with renewable energy solutions is crucial for the Company to lower operational energy costs and minimize its carbon footprint. Additionally, increasingly stringent regulations regarding the adoption of renewable energy, along with volatile energy costs, may pose financial and Operational risks to the Company.	Being cognisant of the potential risk due to climate change, the Company is involved in Agro Forestry and mechanism for sustainable development. Further we have systems to track and minimise energy consumption in our factories/plants. Installation of Solar Power Systems at Head Office. Company has also made Agro Forestry as a part of it's social journey.	Negative / Positive
5	Talent Management and Retention	Risk	Effective talent management is essential to reduce the risks linked to human capital. An organisation that fails to attract and retain talent by offering rewarding career opportunities risks losing skilled employees.	The company regularly upgrading the employees, KMP and management with the know-how of the latest technologies, and best practices within the sector. Frequent Email Communication(s) is our continuous employee engagement platform which gathers continuous feedback from employees across levels. It provides a mechanism for leaders to hear the voice of our employees thereby promoting trust and transparency.	Negative
6	Community Welfare	Opportunity	Giving back to the communities by developing the area nearby for the welfare and betterment of their livelihood.	N.A	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)
7	Human Rights	Opportunity	The Company has a valuable opportunity to champion human rights within its organization by upholding core human rights principles. This commitment not only builds trust among stakeholders and enhances the Company's reputation, but also strengthens its brand appeal to ethically conscious consumers. In doing so, the Company positions itself as a responsible corporate citizen, contributing to a more equitable and sustainable world.	N.A	Positive

## SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

### Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available	<a href="https://rushil.com/admin/uploads/7/13/Business-Responsibility-Policy.pdf">https://rushil.com/admin/uploads/7/13/Business-Responsibility-Policy.pdf</a>								
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>• ISO 9001 Quality Management System,</li> <li>• ISO14001 Environment Management System,</li> <li>• ISO 45001 Health and Safety,</li> <li>• Certificate from Singapore Environment Council for right to use Singapore Green label for "VIR LAMINATE / TIERO / ICA / RUSHIL 042-016-1266 as environmentally preferred surface covering",</li> <li>• Certificates from Bureau of Indian Standards IS 2046:1995 for decorative thermosetting synthetic resin bonded laminated sheets,</li> <li>• Certificates from Bureau of Indian Standards IS 12406:2021 for MDF Boards for General Purpose</li> <li>• Certificates from Bureau of Indian Standards IS 14587:2023 for Pre-laminated MDF Boards.</li> <li>• FSC Certificate (Forest Stewardship Council)</li> <li>• CARB Certification</li> </ul>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ol style="list-style-type: none"> <li>1. To conduct the business in an environment friendly manner.</li> <li>2. To do the business by Committing to Ethical and Responsible Practices with preserving Human Rights.</li> <li>3. Building Stronger Communities and Promoting Environmental Stewardship through CSR.</li> </ol>								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<div><div>1.</div><div>Rushil Décor Limited strength is practicing agro forestry with rural farmers and community in terms of plantation, technical guidance, providing livelihood etc. This has become a cornerstone of business operations, especially in industries like manufacturing Medium Density Fibreboard (MDF) manufacturing unit. We are more focusing on energy-efficient production, utilizing renewable resources, reducing waste, and minimizing emissions in the production process. Our Company has planted over 185 million trees in Karnataka and Andhra Pradesh at the end of 2024-25 for sustainable wood supply. Manufacturing of Laminated Sheet provide long term economic advantage.</div><div>2.</div><div>We believe that Ethical and responsible practices are integral to building long-term success, maintaining trust with stakeholders, and fostering a positive organisation tradition. Safeguarding human rights is not just our legal or ethical obligation but also our strategic approach to creating a responsible and sustainable growth. By ensuring fair worker practices, maintaining high health and safety standards, promoting equality and diversity, and engaging with local communities, we build a positive reputation, improve employee satisfaction and contribute to the overall well-being of society. In the long run, Company that prioritize human rights will not only protect individuals but also foster an environment of trust and loyalty that can lead to sustained business growth.</div><div>3.</div><div>We are dedicated to build better and more economical communities staying with promoting environmental stewardship. We believe that by working together with our stakeholders, employees, and local communities we can reduce vulnerability that benefits both people and the planet. Our commitment to these causes is not just about fulfilling our responsibilities as a corporate entity under CSR, but about ensuring a committed and more sustainable future for generations to come.</div></div>								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<div><div>The Company has undertaken a strategic journey to embed sustainability across all its business verticals, with a notable example being our Agro-Forestry initiative. Through this program, we actively engage and empower local communities to adopt agroforestry practices, thereby enhancing their livelihoods and promoting socio-economic development. These initiatives reaffirm our deep commitment to environmental responsibility and shared prosperity by supporting marginal farmers with technical expertise and resources to improve their quality of life.</div><div>As we continue to contribute to the nation’s growth, we remain steadfast in our efforts to minimize environmental impact and proactively address emerging sustainability challenges. In line with our ESG (Environmental, Social, and Governance) vision, we have set ambitious targets focused on reducing greenhouse gas emissions, optimizing water consumption, strengthening waste management systems, and conserving biodiversity.</div><div>Our robust governance frameworks place a strong emphasis on employee safety, health, and well-being, while fostering a culture of diversity, equity and inclusion. Recognizing the global imperative for a low-carbon future, the Company is fully committed to reducing its carbon footprint and advancing toward a more resilient and sustainable tomorrow.</div></div>								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Krupesh Thakkar Chairman and Executive Director (DIN: 01059666)								
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.	Mr. Krupesh Thakkar Chairman and Executive Director (DIN: 01059666)								

**10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee and its frequency**

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. The Board of Directors and its Committees assess the performance on periodical basis depending upon the type of activities.									Periodically								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes. The Company has formalized a system to track, monitor and document legal compliances applicable to the Company. The Board quarterly reviews compliance reports (of all the laws applicable to the Company including in relation to NGRBCs), prepared by the management. There were no instances of material non-compliances during the year under review.									Periodically								

**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.**

Sr. No	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No. The evaluation of the working of its policies is carried out internally.								

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

Not Applicable

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

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

**EI-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	Percentage of persons in respective category covered by the awareness programmes
Board of directors	1	<ul style="list-style-type: none"> <li>Business performance and operations, Compliance status and regulatory updates,</li> <li>Risk and governance,</li> <li>Agro Forestry and its impact on environment</li> <li>ESG performance, and</li> <li>Business Responsibility and Sustainability Report (BRSR).</li> </ul>	100%
Key Managerial personnel	1	<ul style="list-style-type: none"> <li>Changes in regulations and laws applicable to the Company,</li> <li>Agro Forestry and its impact on environment</li> <li>ESG performance, and</li> <li>Business Responsibility and Sustainability Report (BRSR).</li> </ul>	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	4	<ul style="list-style-type: none"> <li>Introduction to ESG, Climate Change, Environment Sustainability and Business Responsibility and Sustainability Report (BRSR).</li> </ul>	55%
Workers	4	<ul style="list-style-type: none"> <li>Code of Business Principles, Human Rights, Anti-Bribery and Corruption, Data Privacy, Health and Safety, Skill Upgradation etc.</li> <li>POSH Awareness</li> <li>Women Empowerment Awareness Session</li> <li>Labour Management</li> <li>Data Protection Act, 2023</li> </ul>	46%

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

**Monetary**

Category	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	N.A	N.A	0	N.A	N.A
Settlement	N.A	N.A	0	N.A	N.A
Compounding fee	N.A	N.A	0	N.A	N.A

**Non-Monetary**

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	N.A	N.A	N.A	N.A
Punishment	N.A	N.A	N.A	N.A

**EI-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.**

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	N.A	N.A

**EI-4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

The Company has instituted comprehensive guidelines addressing anti-corruption and anti-bribery practices, which are integral components of our Code of Business Ethics and Conduct (COBEC). These guidelines are designed to uphold the highest standards of integrity, ethical behaviour and legal compliance across all areas of our operations. The COBEC is applicable to all employees, regardless of whether they are engaged directly by the Company or indirectly through contractual or third-party arrangements. It outlines the expectations and responsibilities of personnel in identifying, preventing, and avoiding any form of corrupt or unethical conduct in the course of their professional duties.

It is important to note that COBEC is an internal governance document and, as such, is not made available for public viewing. However, to reinforce ethical conduct and ensure that any deviations from our standards are addressed promptly, the Company has also implemented a robust Whistle Blower Policy, formally referred to as the Vigil Mechanism. This policy empowers employees to raise concerns or report suspected violations, misconduct, or fraudulent activities in a secure and confidential manner, without fear of retaliation or adverse consequences.

Through the effective implementation of both the COBEC and the Whistle Blower Policy, the Company strives to maintain a work environment that promotes accountability, fosters transparency, and reinforces a culture of ethical responsibility at all levels of the organization.

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

Category	2024-25	2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

**EI-6. Details of complaints with regard to conflict of interest:**

Category	Number 2024-25	Remarks 2024-25	Number 2023-24	Remarks 2023-24
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	N.A	0	N.A
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	N.A	0	N.A

**EI-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.**

N.A.

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

Particulars	Current FY 2024-25	Previous FY 2023-24
Number of days of accounts payables	109	86

**EI-9. Open-ness of business.**

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

Parameter	Metrics	FY2024-25	FY2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	31.50%	30.00%
	b. Number of trading houses where purchases are made from	270	250
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	26.50%	25.00%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	100.00%	100.00%
	b. Number of dealers / distributors to whom sales are made	1450	1326
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	32.03%	41.86%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.92%	3.27%
	b. Sales (Sales to related parties / Total Sales)	0.29%	0.91%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments ( Investments in related parties / Total Investments made)	100.00%	100.00%

**PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE****EI-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.**

Category	FY2024-25	FY2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
Capex	Nil	16.04%	Zero Liquid discharge and treatment plants deployed

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

Yes

#### El-2.b. If yes, what percentage of inputs were sourced sustainably?-

The Company sources its raw materials for MDF production from dedicated agro-forestry plantations, reflecting our commitment to sustainable, ethical and locally integrated procurement.

We leverage short-supply chains to minimize logistics-related emissions and ensure agility, while fostering regional economic participation through micro-supplier engagement. This decentralized sourcing approach not only strengthens supply continuity but also acts as a risk transfer mechanism, reducing exposure to geopolitical, climatic and price volatility risks.

Aligned with circular economy principles, we reuse wood waste—including bark and sawdust—as biofuel for captive energy needs, enabling a complete phase-out of coal and advancing our carbon-negative operations through product-based carbon sequestration.

Furthermore, our Agro Research & Development Cell supports plantation diversification by empowering local farmers with adaptive Managed forestry species/ cultivated timber species and agronomic knowledge—enhancing both land-use resilience and biodiversity across sourcing landscapes.

#### El-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.

Given the long lifecycle and wide dispersion of our products, end-of-life reclamation for reuse or recycling remains operationally impractical. However, we maintain a robust and compliant waste management system at all manufacturing units to responsibly handle production-stage waste.

Plastics including packaging	All plastic waste is disposed of through authorized recyclers, in line with our Extended Producer Responsibility (EPR) commitments
E-waste	Collected and routed to certified e-waste handlers, ensuring material recovery and compliance with the E-Waste Management Rules.
Hazardous waste	Segregated hazardous waste is sent to pre-processing facilities, where feasible materials are recovered for co-processing (e.g., in cement kilns) and remaining non-recoverable waste is forwarded to TSDFs authorized by Pollution Control Boards, with manifest-based tracking., ensuring minimal landfill impact and maximum resource recovery.
Other waste	Wood waste is thermally valorised as biofuel for internal use, while chemical waste is treated via a Zero Liquid Discharge (ZLD)-compliant Effluent Treatment Plant. Recyclable residues are repurposed or routed to authorized vendors.

This approach reflects our steadfast commitment to circular economy principles, pollution prevention, and reducing waste-to-landfill, reinforcing our role as a responsible industrial stakeholder in environmental sustainability and forming a cornerstone of our Environmental, Social, and Governance (ESG) framework.

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

Yes, Extended Producer Responsibility (EPR) is applicable to the Company under the ambit of the Plastic Waste Management Rules, 2016. Although the quantum of plastic used in our packaging processes is minimal and ancillary in nature, we remain firmly committed to full-spectrum compliance with the EPR framework as prescribed by the Central and State Pollution Control Boards.

Our waste collection and management strategy is congruent with the EPR Action Plan formally submitted to the regulatory authorities. The Company maintains a closed-loop monitoring system to ensure that all post-consumer plastic packaging waste attributable to our operations is routed through authorized, registered processors, including recyclers and co-processors.

Key highlights of our EPR-aligned waste governance include:

- Engagement with Plastic Waste Processors (PWP) holding valid CPCB/SPCB credentials;
- Periodic submission of EPR fulfilment data through the CPCB's centralized portal, ensuring traceability and verification;
- Adoption of low-plastic and recyclable packaging design interventions to further reduce plastic footprint at the source.

In addition to regulatory compliance, we have adopted a preventive sustainability mindset, integrating eco-design principles in packaging and pursuing innovative alternatives where technically feasible.

This proactive posture not only aligns with statutory requirements but also strengthens our ESG narrative by demonstrating environmental accountability, lifecycle thinking, and a commitment to minimizing legacy environmental impact.

**PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.****EI-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	825	825	100.00%	825	100.00%	0	0	825	100.00%	0	0
Female	25	25	100.00%	25	100.00%	25	100.00%	0	0	0	0
Total	850	850	100.00%	850	100.00%	25	100.00%	825	100.00%	0	0
Other than permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

**EI-1.b. Details of measures for the well-being of workers.**

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 Workers										
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
	Other than permanent Workers										
Male	1298	1298	100.00%	1298	100.00%	0	0	0	0	0	0
Female	33	33	100.00%	33	100.00%	0	0	0	0	0	0
Total	1331	1331	100.00%	1331	100.00%	0	0	0	0	0	0

**EI-1.c. spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:**

Particulars	FY2024-25	FY2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.10%	0.07%

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	99.34%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100%	0	Y	100.00%	100.00%	Y
ESI	8.75%	100.00%	Y	14.60%	0	Y
Others – please specify	0	0	N.A	0	0	N.A

**EI-3. 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

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

Yes. The Equal Opportunity Policy ensures that the needs of differently abled employees and workers are met in accordance with the Rights of Persons with Disabilities Act, 2016, by providing provisions for accessible facilities. A link to the policy is here - <https://rushil.com/admin/uploads/7/10/Equal-Opportunity-Policy.pdf>

**EI-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%	100.00%	--	--
Female	100.00%	100.00%	--	--
Total	100.00%	100.00%	--	--

**EI-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.**

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. Grievance Redressal is a part of Company's Code of Business Ethics and Conduct which is applicable to all employees, suppliers, business partners, contractual workers etc. COBEC details out the procedures for reporting any concern, escalation matrix, procedures of handling complaints and disciplinary actions. The Company also has a robust Whistle Blower policy that provides a channel to employees, workers, and other stakeholders to raise concerns and issues and it provides a meaningful mechanism to redress it.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY2024-25			FY2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union(B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union(D)	% (D / C)
Total Permanent Employees	850	0	0	833	0	0
- Male	825	0	0	809	0	0
- Female	25	0	0	24	0	0
Total Permanent Workers	0	0	0	0	0	0
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0

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

Category	FY2024-25					FY2023-24				
	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	825	133	16.10%	462	56.00%	809	127	15.70%	474	58.59%
Female	25	16	64.00%	20	80.00%	24	15	62.50%	19	79.17%
Total	850	149	17.53%	482	56.70%	833	142	17.05%	493	59.18%
Workers										
Male	1298	-	-	-	-	1120	-	-	-	-
Female	33	-	-	-	-	18	-	-	-	-
Total	1331	-	-	-	-	1138	-	-	-	-

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

Category	FY2024-25			FY2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	825	677	82.00%	809	809	100.00%
Female	25	20	80.00%	24	24	100.00%
Total	850	697	82.00%	833	833	100.00%
<b>Workers</b>						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

Remarks: The workers are not on permanent employment basis

**EI-10.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 Company has instituted a comprehensive Occupational Health and Safety Management System (OHSMS), structured in alignment with the globally recognized standard ISO 45001:2018, which is operational across all manufacturing locations.

Our OHSMS is not merely a procedural system—it reflects an organizational ethos of proactive risk mitigation and employee well-being. The system's coverage spans employees, contractual workers, visitors, and support staff within the plant ecosystem. Key components of our integrated Safety Management System (SMS) include:

- Scheduled and unscheduled safety inspections of work environments, equipment, processes, and behaviour-based safety practices;
- Mandatory deployment of Personal Protective Equipment (PPE) across workstations and operational zones;
- Codified safety rules, supported by a disciplinary matrix to ensure accountability and continuous compliance;
- Monthly and task-specific safety training, encompassing fire safety, first-aid, lock out/tag out (LOTO), chemical handling, and emergency response;
- Activity-specific Standard Operating Procedures (SOPs) for identified high-risk tasks, developed through formalized hazard analyses;
- Capacity-building and behavioural safety programs, promoting awareness and empowering personnel to act as safety custodians.

In support of occupational health, each facility is equipped with:

- A fully functional ambulance, stationed on-site for rapid medical response;
- A dedicated Occupational Health Centre (OHC), staffed with a full-time, qualified medical practitioner and ancillary health staff, in compliance with local Factories Act and Rules.

Additionally, each plant facility has established formal tie-ups with nearby hospitals to ensure immediate and efficient medical support in the event of any emergency, thereby strengthening our emergency preparedness and response capabilities.

**EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

We have adopted a layered, risk-based approach for identifying and mitigating both routine and non-routine operational hazards, using internal protocols. Our approach integrates, Routine Risk Assessments conducted via predefined safety checklists, Advanced risk analysis tools, including "What-If" Scenario Mapping to assess hypothetical failure points, Fault Tree Analysis for root-cause tracing of system-level failures, these assessments are cross-functional in nature and are embedded within project initiation, process modification, maintenance work, and contractor activities, ensuring full lifecycle safety consideration

**EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)**

Yes, we have institutionalized clear and inclusive procedures enabling all workers to report work-related hazards or unsafe conditions, and to withdraw from potentially dangerous situations without fear of retaliation.

This is facilitated through a Standard Operating Procedure (SOP) under our OHSMS, which includes: Formal written reporting to the immediate supervisor using prescribed formats; Joint hazard inspection and root cause analysis by both the reporting worker and the

supervisor; Escalation and resolution through designated HSE (Health, Safety, Environment) personnel where necessary; Implementation of corrective and preventive actions (CAPA), tracked via digital logbooks and internal dashboards.

We also run awareness campaigns, toolbox talks, and visual reminders across plants to reinforce this safety behaviour and make it culturally embedded.

**EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes. We have Medclaim, Workmen Compensation Policy, Group accidental policy and Employee State Insurance Scheme for occupational and non-occupational health care services.

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

Safety Incident/Number	Category	FY2024-25	FY2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.133	0.176
	Workers	0.16	0.16
Total recordable work-related injuries	Employees	1	1
	Workers	0	0
No. of fatalities	Employees	0	1
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Focus Area	Initiatives Implemented	Impact/Benefit	Compliance/Standard Referenced
1. Safety Management	- Hazard Identification & Risk Assessment (HIRA) - Permit to Work (PTW) System - Safety Audits	Structured control of high-risk operations and improved incident prevention	ISO 45001:2018 Factory Act, Local SPCB norms
2. Health & Medical Services	- On-site Occupational Health Centres with full-time doctors - 24/7 Ambulance at all plants - Health Camps & Regular Check-ups	Readiness for medical emergencies and promotion of workforce wellness	Factory Rules & OHS Norms
3. Awareness & Training	- Periodic safety drills and mock evacuations - Induction & refresher training for all levels - First aid and fire safety training	Enhanced preparedness and safety culture across all employee levels, reduce vulnerability	Company Safety Policy OHSMS Guidelines
4. Workplace Hygiene & Well-being	- Routine sanitization and housekeeping - Distribution of first aid kits - Ergonomic support and break cycles	Clean, safe, and mentally supportive work environment	WHO Workplace Hygiene Guidelines

To sustain a workplace that is safe by design, healthy by support, and resilient by habit — not just during inspections, but every day.

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

	FY2024-25			FY2023-24		
	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	0	0	N.A	0	0	N.A
Health & Safety	0	0	N.A	0	0	N.A

**EI-14. Assessments for the year:**

Category	% 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%

**EI-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.**

None

**SECTION C PRINCIPLE 4****EI-1. Describe the processes for identifying key stakeholder groups of the entity.**

Rushil Décor Limited believes engagement of key stakeholder is crucial for value creation process and so company ensure that they have effective & transparent communication with them through different channels. The identification of key stakeholders is a comprehensive process that involves extensive range of individuals and entities impacted by the company. The objective of engaging stakeholder and taking their opinion for discussing any significant changes and continuous feedback on our services to fulfil their needs and demands. This makes them feel they are important for our organization. Stakeholder engagement helps organization to ensure that they remain committed to create shared value for them. This diligent process helps to foster constructive relationships, address concerns, and meet the expectations of its extensive range of stakeholders.

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

S. No.	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
1	Employees	No	Emails, Notice Board, Website, Internal Communications through various channels, Employee engagement activities	Quarterly	HR policies, Career progression, trainings, Workplace satisfaction, Rewards and recognition
2	Shareholders/ Investors	No	Emails, Annual General meeting, Quarterly / Annual Results, Website Information, Official Press Releases, Investor presentation	Quarterly / Annually	Business sustainability, Economic performance, Business growth, Business strategy, Transparency, Corporate Governance
3	Customers	No	Regular customer meetings, Business visits, Sales visits, Customer satisfaction surveys	On-going	Quality, Timely delivery, Order placements, product promotion, offers, feedback, schemes
4	Suppliers	No	Regular supplier meetings, Suppliers assessments, Video conferencing	On need to need basis	Quality, Sustainability, Cost, timely delivery
5	Regulators	No	Compliance meetings, Industry associations, Events, Telephonic, Video conferences and Emails	Annually / as and when required	Regulatory Compliance and Policy advocacy

**SECTION C PRINCIPLE 5****EI-1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY2024-25			FY2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total(C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	850	663	78.00%	833	612	73.00%
Other than permanent	0	0	0	0	0	0
Total Employees	850	663	78.00%	833	612	73.00%
<b>Workers</b>						
Permanent	0	0	0	0	0	0
Other than permanent	1331	745	56.00%	1138	715	63.00%
Total Workers	1331	745	56.00%	1138	715	63.00%

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

Category	FY2024-25					FY2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	825	0	0	825	100.00%	809	0	0	809	100.00%
Female	25	0	0	25	100.00%	24	0	0	24	100.00%
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	1298	0	0	1298	100.00%	1120	0	0	1120	100.00%
Female	33	0	0	33	100.00%	18	0	0	18	100.00%

**EI-3. a. Details of remuneration/salary/wages, in the following format:**

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Rs. in Lacs)	Number	Median remuneration/ salary/ wages of respective category (Rs. in Lacs)
Board of Directors (BoD) – Executive Directors	3	96	0	0
Board of Directors (BoD) – Independent Directors	2	0 (Note 1)	1	0 (Note 1)
Key Managerial Personnel	3	72.40	0	0
Employees other than BoD and KMP	819	4.62	25	4.80
Workers	0	0 (Note 2)	0	0 (Note 2)

Remarks: Note 1: The Independent Directors are not paid remuneration but are paid Sitting and Attendance Fees of Rs. 8,000 per board meeting as well as committee meeting attended.

Note 2: The Company does not have any permanent workers.

**EI-3. b. Gross wages paid to females as % of total wages paid by the entity, in the following format:**

Particulars	FY2024-25	FY2023-24
Gross wages paid to females as % of total wages	3.09	2.71

**EI-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 of the Company is responsible for addressing human rights impacts or issues.

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

Yes. Grievance Redressal is a part of our Code of Business Ethics and Conduct (COBEC) which is applicable to all employees, suppliers, business partners etc. COBEC states the procedures for reporting any concern, escalation matrix, complaints handling, and disciplinary actions.

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

	FY2024-25			FY2023-24		
	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	0	0	N.A	0	0	N.A
Discrimination at workplace	0	0	N.A	0	0	N.A
Child Labour	0	0	N.A	0	0	N.A
Forced Labour/ Involuntary Labour	0	0	N.A	0	0	N.A
Wages	0	0	N.A	0	0	N.A
Other human rights related issues	0	0	N.A	0	0	N.A

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

Particulars	FY2024-25	FY2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

**EI-8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

We have implemented strong policies to prevent any type of discrimination or harassment to the complainant. These policies include the whistle-blower policy and Equal Opportunity Policy. The concerned department investigates such matters with utmost confidentiality. Any person handling or dealing with any such complaint, and who contravenes our internal policies relating to confidentiality, is liable for disciplinary action. Our whistle blower policy provides necessary safeguards to all whistle blowers.

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

Yes.

**EI-10. Assessments for the year:**

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

**Note:** Our Company has not conducted the third-party assessments. However, internal assessments are conducted periodically and on need basis to monitor child labour, forced labour, sexual harassment and discrimination at all plants and offices.

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

None.

## SECTION C PRINCIPLE 6

### El-1. Details of total energy consumption (in Joules or multiples) and energy intensity.

Parameter	FY 2024-25	FY 2023-24
<b>From non-renewable sources</b>		
Total electricity consumption (A) (in GJs)	2,59,440.10	2,52,316.40
Total fuel consumption (B) (in GJs)	7,82,664.02	7,99,675.31
Energy consumption through other sources (C) (in GJs)	0	0
Total energy consumption (A+B+C) (in GJs)	10,42,104.12	10,51,991.71
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees Lacs) (GJ/ Rs. Lacs)	11.69	12.46
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

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

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

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	1,59,246
(ii) Groundwater	1,28,387	1,04,234
(iii) Third party water	1,70,513	26,058
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	2,98,900	2,89,538
<b>Total volume of water consumption (in kilolitres)</b>	2,77,472	2,89,538
<b>Water intensity per rupee of turnover (Water consumed / turnover) (KL / Crs)</b>	318	343
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)</b>	-	-
<b>Water intensity in terms of physical output</b>	-	-

In the previous year, Company has separately mentioned the Surface water which was obtained from APIIC, Atchutapuram. In current year the same Surface water has been included in the Third Party water.

**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

### El-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

The organization operates under a Zero Liquid Discharge (ZLD) regime across all its facilities, ensuring that no liquid effluent exits the premises at any stage of operation. All process wastewater undergoes advanced treatment through an Effluent Treatment Plant (ETP), incorporating multi-phase purification to eliminate contaminants. The treated water is fully recovered and reused within internal operations such as process circulation, cooling, and utilities thereby significantly reducing freshwater dependency and aligning with water-positive manufacturing practices.

Therefore, the details in the following table is Not Applicable to the company.

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	-	-
- No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	-	-

**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

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

Yes, the entity has adopted a comprehensive Zero Liquid Discharge (ZLD) framework across all operational facilities. Under this system, all wastewater undergoes advanced multi-stage treatment and is recirculated within the plant for utilities, cooling, and process reuse—ensuring zero discharge beyond the site boundary. This closed-loop approach not only eliminates effluent outflow but also supports a substantial reduction in freshwater abstraction, aligning with our broader goal of water circularity and resource efficiency. The mechanism is fully integrated within our environmental management systems and reflects our commitment to responsible water governance.

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

Parameter	Please specify unit	FY2024-25	FY2023-24
NOx	MT	28.95	90.42
SOx	MT	37.82	56.84
Particulate matter (PM)	MT	58.31	219.3
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

The previous year (FY 2023-24) figures were mentioned in the unit of Mg/Nm3 and from the current year we have started to mention it in MT.

**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

**EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) in MTCO2E & its intensity, in the following format:**

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	10,939.38	3683.88*
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	59,111.92	52519.77
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b>	Metric tonnes of CO <sub>2</sub> equivalent / Rs. In Lacs	0.78 / Lacs	0.67 / Lacs
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	--	--	--

\*In FY 2023–24, emissions data for the Vizag MDF manufacturing facility was disclosed solely under Scope 1 by the Company.

Further, in current FY 2024-25, the figure mentioned in Scope 1 reflects direct emission from Stationary and Mobile Combustion and Scope 2 covers indirect emission from Purchase / acquired electricity.

**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

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

While the Company has not yet initiated a formal GHG reduction project, it is actively progressing toward low-carbon transformation. Plans are underway to install solar energy systems across multiple manufacturing sites to enable a transition toward renewable energy integration. In the interim, we continue to drive energy efficiency improvements through, Deployment of Vapour Absorption Machines (VAMs), Automation in HVAC tube-cleaning systems, Installation of high-efficiency chillers, AHUs, pumps, motors, ESPs, and other equipment, Use of energy-optimized process technologies. Beyond energy, we maintain a strong focus on eco-positive operational practices such as, Green belt development across all facilities, Rainwater harvesting infrastructure, IGBC Certification at our Andhra Pradesh plant for excellence in energy, water, material use, and indoor environmental quality. These initiatives reflect our intent to embed sustainable design, resource conservation, and carbon-conscious planning into the fabric of our operations.

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

Parameter	FY2024-25	FY2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	46.04	35.43
E-waste(B)	--	--
Bio-medical waste (C)	--	--
Construction and demolition waste (D)	--	--
Battery waste (E)	13.45	--
Radioactive waste (F)	--	--
Other Hazardous waste. Please specify, if any. (G)	160.74	1295.76
Used Oil	0.69	--
ETP Sludge	147.99	--
Contaminated Barrels and Bags	4.36	--
Processed Residue (Resin Residue)	7.70	--
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	73617.45	1613.36
Waste Wood / Wood Waste	70291.80	--
Boiler Ash / Fly & Bottom Ash	3325.65	--
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>73837.68</b>	<b>2944.55</b>

Parameter	FY2024-25	FY2023-24
<b>Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations) (MT/Cr)</b>	82.84	3.49
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		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste - Plastic</b>		
(i) Recycled	46.04	30.55
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>46.04</b>	<b>30.55</b>
<b>Category of waste - Other Non-Hazardous waste</b>		
(i) Recycled (Boiler Ash / Fly & Bottom Ash)	3128.16	1613.36
(ii) Re-used (Waste Wood / Wood Waste)	70291.80	--
(iii) Other recovery operations (Battery waste)	13.45	--
<b>Total</b>	<b>73433.41</b>	<b>1613.36</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste - Plastic</b>	0	0
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	4.88
<b>Total</b>	<b>0</b>	<b>4.88</b>
<b>Category of waste - Other Hazardous waste. Please specify, if any</b>	0	0
(i) Incineration	0	0
(ii) Landfilling (ETP Sludge)	87.62	0
(iii) Other disposal operations – Pre-processing and Re-cycling (Resin residual and discarded Barrels and Bags)	6.09	1295.76
(iv) Reused within premises (used oil)	0.69	0
<b>Total</b>	<b>94.4</b>	<b>1295.76</b>

In current year, Company has specified and mentioned category wise details of Hazardous and Non-Hazardous waste and also changed the category wherever find necessary. Further, in last year Company did not consider the Waste Wood / Wood Waste as wastage.

**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

**EI-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.**

The Company has adopted best Practices, SOPs & Policy aligned with waste management framework, emphasizing waste minimization at source, segregation and responsible reuse of non-hazardous materials. Our operations conform to the Hazardous Waste Management Rules, 2016, ensuring all waste streams are managed in a manner that is traceable, compliant, and environmentally sound. To limit the use of hazardous and toxic substances, we have integrated pollution abatement infrastructure such as wet scrubbers, silos, bag filters, boiler chimneys, and ventilation systems to reduce airborne emissions and chemical exposure across processes. Hazardous wastes are securely stored, labelled, and transferred only through authorized recyclers and re-processors recognized by the Pollution Control Board, ensuring cradle-to-grave accountability. We have also institutionalized a Zero Liquid Discharge (ZLD) system at all facilities, wherein all wastewater is fully treated and reused in operations such as cooling towers and process applications, significantly reducing our reliance on fresh water and contributing to closed-loop water use. This approach reflects our commitment to sustainable manufacturing, regulatory adherence, and the progressive elimination of environmental and chemical risks across our value chain.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
--------	--------------------------------	--------------------	---

Not Applicable

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

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

Not Applicable

**EI-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:**

Yes

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
--------	---	---------------------------------------	---	---------------------------------

The Company is in compliant with all applicable Indian laws and regulations in FY 2024-25

**SECTION C PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT**

**EI-1.a. Number of affiliations with trade and industry chambers/ associations. – 5 (Five)**

**EI-1.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	Indian Laminate Manufacturers Association	National
2	Association of Indian Panel board Manufacturer	National
3	Gujarat Chambers of Commerce & Industry	State
4	Federation of Indian Export Organisations	National
5	Federation of Indian Plywood and Panel Industry	National

**EI-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.**

S. No.	Name of authority	Brief of the case	Corrective action taken
1	N.A	N.A	N.A

**SECTION C PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**

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

S. No.	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
1	As per applicable laws, SIA is not currently applicable for any of the projects undertaken by the Company. However, the Company assesses the effectiveness of all projects undertaken voluntarily.	N.A	N.A	N.A	N.A	N.A

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
1	N.A.	N.A	N.A	0	0	0

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

Community members can approach the Company through various platforms, e.g., website, email communications, etc. Concerns are recorded, investigated for genuineness and necessary corrective actions are taken. To prevent similar complaints from arising again, prompt follow-up and resolution of the concerns are undertaken. Further, our whistle blower policy contains precise clauses and a systematic process to act on stakeholder grievances. Regular engagements (including personal interactions through our employee volunteers) with the communities particularly where we run our CSR initiatives are undertaken to obtain feedback and redress grievances. We also carry out community need assessments to determine the needs of the communities and we work closely with marginalized and vulnerable stakeholders to meet their needs / redress any grievance through our CSR initiatives.

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

Category	FY2024-25	FY2023-24
Directly sourced from MSMEs/ small producers	17.22%	13.75%
Sourced directly from within India	84.58%	75.15%

**EI-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. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)**

Location	FY2024-25	FY2023-24
Rural	27.88%	24.36%
Semi-urban	23.40%	13.64%
Urban	--	18.92%
Metropolitan	48.72%	43.08%

In current Financial Year, the category of location is changed wherever it considered necessary.

**PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**

**EI-1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The mechanisms in place to receive and respond to consumer complaints and feedback involves technical verification undertaken by the technical team, a local sales representative visits the complained site and fills the complaint attendance report after attaching required supporting documentation before sending it to the Head Office. At the Head Office, after appropriate verification and approvals, either a credit note, or relevant compensation will be given to the complainant where required.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Yes, the Company adheres to all applicable laws and regulations regarding product labelling and displays relevant information on it. The majority of product labelling includes data about safe and responsible usage.
Safe and responsible usage	
Recycling and/or safe disposal	

**EI-3. Number of consumer complaints in respect of the following**

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	--	0	0	--
Advertising	0	0	--	0	0	--
Cyber-security	0	0	--	0	0	--
Delivery of essential services	0	0	--	0	0	--
Restrictive Trade Practices	0	0	--	0	0	--
Unfair Trade Practices	0	0	--	0	0	--
Other	0	0	--	0	0	--

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

Category	Number	Reasons for recall
Voluntary recalls	0	N.A
Forced recalls	0	N.A

**EI-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, we have a policy. Weblink is - <https://rushil.com/admin/uploads/7/10/IT-cum-Cyber-Security-Policy.pdf>

**EI-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.**

N.A.

**EI-7. Provide the following information relating to data breaches**

- Number of instances of data breaches along-with impact- Nil
- Percentage of data breaches involving personally identifiable information of customers- Nil
- Impact, if any, of the data breaches- Not Applicable