

# ROSSELL INDIA LIMITED



24<sup>th</sup> July, 2024

|  |   |
|--|---|
| The Department of Corporate Services<br>BSE Limited<br>Ground Floor, P. J. Towers<br>Dalal Street, Fort<br>Mumbai – 400 001<br>Scrip Code : 533168 | National Stock Exchange of India Ltd.<br>Listing Department, Exchange Plaza,<br>Bandra-Kurla Complex<br>Bandra (E),<br>Mumbai – 400 051<br>Symbol: ROSSELLIND |
|--|---|

Dear Sirs,

**Sub: Business Responsibility and Sustainability Report for FY 2023-24.**

Further to our letter dated 24<sup>th</sup> July, 2024, we enclose Business Responsibility and Sustainability Report (BRSR) for the Financial year 2023-2024, in compliance with the provisions of Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The BRSR forming part of the Annual Report of the Company for the Financial Year 2023-2024 is available on the website of the Company at [www.rossellindia.com](http://www.rossellindia.com) as well as on the website of the National Securities Depository Limited at [www.evoting.nsdl.com](http://www.evoting.nsdl.com).

You are requested to take the above on records.

Yours faithfully,  
For **ROSSELL INDIA LTD.**

**NIRMAL KUMAR KHURANA**  
**DIRECTOR (FINANCE) AND**  
**COMPANY SECRETARY**

Encl: As above



REGISTERED OFFICE : JINDAL TOWERS, BLOCK 'B', 4TH FLOOR, 21/1A/3, DARGA ROAD, KOLKATA - 700 017  
CIN : L01132WB1994PLC063513, WEBSITE : [www.rossellindia.com](http://www.rossellindia.com)  
TEL. 91 33 2283-4318. 4061-6082. 6083, 6069, FAX : 91 33 2290-3035, E-mail : [corporate@rosselltea.com](mailto:corporate@rosselltea.com)



## Annexure - 8 to the Report of the Board of Directors Business Responsibility and Sustainability Report

This section is as per Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

|     |   |   |
|-----|---|---|
| 1.  | <b>Corporate Identity Number (CIN) of the Company</b>   | L01132WB1994PLC063513   |
| 2.  | <b>Name of the Listed Entity</b>  | Rossell India Limited   |
| 3.  | <b>Year of Incorporation</b>  | 1994  |
| 4.  | <b>Registered office address</b>  | Jindal Towers, Block – "B", 4th Floor, 21/1A/3, Darga Road, Kolkata 700017  |
| 5.  | <b>Corporate Address</b>  | DCM Building, 1st Floor, 16, Barakhamba Road, New Delhi - 110 001   |
| 6.  | <b>E-mail id</b>  | <a href="mailto:corporate@rosselltea.com">corporate@rosselltea.com</a> , <a href="mailto:nk.khurana@rosselltea.com">nk.khurana@rosselltea.com</a> |
| 7.  | <b>Telephone</b>  | (033) 4061-6083 / (033) 2287 4794   |
| 8.  | <b>Website</b>  | <a href="http://www.rossellindia.com">www.rossellindia.com</a>  |
| 9.  | <b>Financial year for which reporting is being done</b>   | 2023-24   |
| 10. | <b>Name of the Stock Exchange(s) where shares are listed</b>  | BSE Ltd. and National Stock Exchange of India Ltd   |
| 11. | <b>Paid up Capital (INR)</b>  | 7,53,92,950   |
| 12. | <b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>   | <b>Mr. N K Khurana</b><br>Director (Finance) and Company Secretary<br>Tel: (033) 2287-4794  |
| 13. | <b>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)</b> | Disclosures under this report are made on a standalone basis.   |
| 14. | <b>Name of assurance provider</b>   | NA  |
| 15. | <b>Type of assurance obtained</b>   | NA  |

#### II. Products / Services - As on 31st March, 2024

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.     | Cultivation, Manufacture and Sale of Tea | Cultivation and Manufacture of Tea   | 40.55%                      |
| 2.     | Aviation Products and Services           | Wire Harnesses, Interconnect Systems and Panels, Electronics Assemblies, After Market For Electrical Products (MRO), Engineering and Systems Integration | 59.45%                      |

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

| Sl. No. | Product/Service  | NIC Code              | % of total contributed Turnover |
|---------|--|-----------------------|---------------------------------|
| 1.      | Cultivation and Manufacture of Tea                     | 01271 / 10791 / 46306 | 40.55%                          |
| 2.      | Engineering and Manufacturing in Aerospace and Defense | 31905 & 35303         | 59.45%                          |



## Annexure - 8 to the Report of the Board of Directors

### 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      | 7                | 2                 | 9     |
| International | -                | -                 | -     |

19. Markets served by the entity:

a) Number of locations

| Locations                        | Number            |
|----------------------------------|-------------------|
| National (No. of States)         | All states and UT |
| International (No. of Countries) | 9                 |

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

Exports constitute 64.82% of the total turnover of the entity.

c) A brief on types of customers

Rossell India Limited have 2 businesses i.e., Cultivation, Manufacturing and Sale of Tea as well as Engineering and Manufacturing Centre for Aerospace and Défense sector.

Rossell Tea produces some of the finest CTC and Orthodox Tea, exported to many countries like Canada, UK, Germany, Netherland, UAE, Saudi Arabia, Egypt etc.

Rossell Techsys offers value added services for leading global OEMs in Aerospace & Defence, for both military and commercial platforms. We cater to different platforms such as fighters, trainers, helicopters, unmanned ground vehicles, unmanned aerial vehicles, rockets, battle tanks, commercial jets and aero engine derivatives. We serve both the export and domestic sector. Major exports (~80%) are to USA, Europe and Israel. Rossell Techsys is specialized in Build to Specifications (BTS) and Build to Print (BTP).

### IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sl. No.          | Particulars                    | Total (A) | Male    |           | Female  |           |
|------------------|--------------------------------|-----------|---------|-----------|---------|-----------|
|                  |                                |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| <b>EMPLOYEES</b> |                                |           |         |           |         |           |
| 1.               | Permanent (D)                  | 587       | 509     | 87%       | 78      | 13%       |
| 2.               | Other than Permanent (E)       | 386       | 267     | 69%       | 119     | 31%       |
| 3.               | <b>Total employees (D + E)</b> | 973       | 776     | 80%       | 197     | 20%       |
| <b>WORKERS</b>   |                                |           |         |           |         |           |
| 4.               | Permanent (F)                  | 5032      | 2508    | 50%       | 2524    | 50%       |
| 5.               | Other than Permanent (G)       | 5671      | 2280    | 40%       | 3391    | 60%       |
| 6.               | <b>Total workers (F + G)</b>   | 10703     | 4788    | 45%       | 5915    | 55%       |



## Annexure - 8 to the Report of the Board of Directors

b. Differently abled Employees and workers:

| Sl. No.                            | Particulars                    | Total (A) | Male    |           | Female  |           |
|------------------------------------|--------------------------------|-----------|---------|-----------|---------|-----------|
|                                    |                                |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| <b>DIFFERENTLY ABLED EMPLOYEES</b> |                                |           |         |           |         |           |
| 1.                                 | Permanent (D)                  | 1         | 1       | 100%      | 0       | 0%        |
| 2.                                 | Other than Permanent (E)       | 22        | 17      | 77%       | 5       | 23%       |
| 3.                                 | <b>Total employees (D + E)</b> | 23        | 18      | 78%       | 5       | 22%       |
| <b>DIFFERENTLY ABLED WORKERS</b>   |                                |           |         |           |         |           |
| 4.                                 | Permanent (F)                  | 0         | 0       | 0%        | 0       | 0%        |
| 5.                                 | Other than Permanent (G)       | 0         | 0       | 0%        | 0       | 0%        |
| 6.                                 | <b>Total workers (F + G)</b>   | 0         | 0       | 0%        | 0       | 0%        |

21. Participation/Inclusion/Representation of women

|                             | Total (A) | No. and percentage of Females |           |
|-----------------------------|-----------|-------------------------------|-----------|
|                             |           | No. (B)                       | % (B / A) |
| Board of Directors          | 6         | 2*                            | 33.33%    |
| Key Management Personnel ** | 3         | 1                             | 33.33%    |

\* Whole Time Director 1 and Independent Non- Executive Director 1

\*\* CFO and Company Secretary is same individual

22. Turnover rate for permanent employees and workers

|                     | Turnover rate FY 2023-24 |        |        | Turnover rate FY 2022-23 |        |       | Turnover rate FY 2021-22 |        |       |
|---------------------|--------------------------|--------|--------|--------------------------|--------|-------|--------------------------|--------|-------|
|                     | Male                     | Female | Total  | Male                     | Female | Total | Male                     | Female | Total |
| Permanent Employees | 15.42%                   | 33.96% | 19.54% | 13%                      | 33%    | 17%   | 10%                      | 16%    | 9%    |
| Permanent Workers   | 6.11%                    | 5.42%  | 5.77%  | 4.80%                    | 4.70%  | 4.70% | 5.30%                    | 5.10%  | 5.20% |

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

23. Names of holding / subsidiary / associate companies / joint ventures

| Sl. 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       | B M G ENTERPRISES LTD   | Holding  | 65.61%                            | No   |
| 2       | ROSSELL TECHSYS INC., USA   | Subsidiary   | 100%                              | No   |
| 3       | ROSSELL TECHSYS LTD   | Subsidiary   | 100%                              | No   |

### VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – YES  
(ii) Turnover (in Rs.) - ₹ 358.60 Crores  
(iii) Net worth (in Rs.) - ₹ 297.02 Crores



## Annexure - 8 to the Report of the Board of Directors

### 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 from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy) | FY 2023-24                                 |  |         | FY 2022-23                                 |  |         |
|---|--|--|--|---------|--|--|---------|
|   |  | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Y*   | -  | -  | -       | -  | -  | -       |
| Investors (other than shareholder)                | Y**  | -  | -  | -       | -  | -  | -       |
| Shareholders                                      | Y**  | 2  | -  | -       | -  | -  | -       |
| Employees and workers                             | Y***   | -  | -  | -       | -  | -  | -       |
| Customers   | Y****  | -  | -  | -       | -  | -  | -       |
| Value Chain Partners                              | Y*****   | -  | -  | -       | -  | -  | -       |
| Others (Please specify)                           | -  | -  | -  | -       | -  | -  | -       |

No complaints have been received from communities, value chain partners, employees, and customers during the FY 2023-24 and FY 2022-23.

\*Estate Managers in the Tea Estates are designated person to receive and resolve any queries / grievances of the community around the Estates.

\*\*Board has constituted several Committees of Directors with adequate delegation of powers to focus effectively on issues and ensure expedient resolution of diverse matters. The Stakeholders' Relationship Committee deals with all the grievances and complaints of the Investors and Shareholders.

\*\*\*The details of grievance redressal mechanism for employees and workers are provided in Principle 3, point No. 6

\*\*\*\* The details of grievance redressal mechanism for customers are provided in Principle 9, point No. 1

\*\*\*\*\*Complaints / Grievances from Value Chain Partners are addressed by concerned Departments on a case-to-case basis.

Policies & grievance redressal mechanism are accessible on: <https://www.rossellindia.com/management/>



## Annexure - 8 to the Report of the Board of Directors

### 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:

| Sl. 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       | Climate Change                            | Risk                                       | Tea cultivation is dependent on the vagaries of nature. Excess of rains or excessive heat waves both affect the production | In case of excessive rains the timely intervention like proper drainage system to avoid water logging inside the Estate and putting permitted pesticides to control the damage caused by the pest attack after such rain. Similarly in case of excessive heat timely irrigation helps in preserving the plants and the leaves. Water bodies created along with planting of new saplings of Shade & Fuel. | Negative   |
| 2       | Training & Skill Development of employees | Opportunity                                | HR Team organizes several trainings to employees for induction and upskill.  | Not Applicable   | Positive   |

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

We have implemented following policies towards adopting National Guidelines on Responsible Business Conduct (NGRBC):

|  |  |   |
|--|--|---|
| <p><b>Principle P1:</b><br/><b>Transparency &amp; Accountability</b></p> <ul style="list-style-type: none"> <li>Code of Conduct for Directors and Senior Management Staff</li> <li>Vigil Mechanism/Whistle Blower Policy</li> <li>Prohibition of Insider Trading Code</li> </ul> | <p><b>Principle P2:</b><br/><b>Product Responsibility</b></p> <ul style="list-style-type: none"> <li>Food Safety Policy</li> <li>Tea Cultivation Policy</li> <li>Manufacturing Policy</li> </ul>   | <p><b>Principle P3:</b><br/><b>Employee Development</b></p> <ul style="list-style-type: none"> <li>Human Resource Policy</li> <li>Training &amp; Competency Assessment Procedure</li> <li>Personal Hygiene Policy.</li> </ul>       |
| <p><b>Principle P4:</b><br/><b>Stakeholder Engagement</b></p> <ul style="list-style-type: none"> <li>Corporate Social Responsibility (CSR) Policy</li> <li>Dividend Distribution Policy</li> </ul>   | <p><b>Principle P5:</b><br/><b>Human Rights</b></p> <ul style="list-style-type: none"> <li>Anti- Harassment policy</li> <li>Anti- Sexual Harassment policy</li> <li>No Discrimination Policy</li> <li>Child &amp; forced Labour Policy</li> <li>Gender Equality Policy</li> <li>Freedom of Association Policy</li> </ul> | <p><b>Principle P6:</b><br/><b>Environment Principle</b></p> <ul style="list-style-type: none"> <li>Ecosystem Conservation</li> <li>Soil Conservation</li> <li>High Value Conservation Area</li> <li>Water Conservation.</li> </ul> |
| <p><b>Principle P7:</b><br/><b>Public Advocacy</b></p>   | <p><b>Principle P8:</b><br/><b>Inclusive Growth</b></p> <ul style="list-style-type: none"> <li>Corporate Social Responsibility (CSR) Policy</li> </ul>   | <p><b>Principle P9:</b><br/><b>Customer Value</b></p> <ul style="list-style-type: none"> <li>Business Ethics Policy</li> </ul>  |



## Annexure - 8 to the Report of the Board of Directors

| Disclosure Questions   | P 1   | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>   |   |     |     |     |     |     |     |     |     |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)   | Y   | Y   | Y   | Y   | Y   | Y   | Y   | Y   | Y   |
| b. Has the policy been approved by the Board? (Yes/No)   | All the Policies statutorily required to be adopted have been approved by the Board.  |     |     |     |     |     |     |     |     |
| c. Web Link* of the Policies, if available   | <a href="https://www.rossellindia.com/investor-information/">https://www.rossellindia.com/investor-information/</a>   |     |     |     |     |     |     |     |     |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)  | Y   | Y   | Y   | Y   | Y   | Y   | Y   | Y   | Y   |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)  | N   | N   | N   | N   | N   | N   | N   | N   | N   |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | All the Policies have been made as per the National Guidelines on Responsible Business Conduct, 2019 released by the Ministry of Corporate Affairs. Certifications adopted are, Rainforest Alliance, Trustea, FSSC 22000 & FSSAI. Rossell Techsys is ISO 14001:2015 – Environmental Management System certified & ISO 45001:2018 – Occupational Health & Safety certified   |     |     |     |     |     |     |     |     |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.   | Our strategies, business model and operations are based on environment protection, employee safety and customer satisfaction.   |     |     |     |     |     |     |     |     |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.  | Not Applicable  |     |     |     |     |     |     |     |     |
| <b>Governance, leadership, and oversight</b>   |   |     |     |     |     |     |     |     |     |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )                               | <p>Rossell India Limited has always been working towards sustainability and we understand that the environment around us and the communities living around our estates / plants are integral to the achievement of our strategic objective. The BRSR report showcases our commitment and approach to sustainability in the areas of Environment, Employees, and Community. We know the importance of environmental protection, people empowerment and industry transparency to build a sustainable business. Sustainability has been central to our operations and decision making for many years – and is critical to our future. <b>With this report, we are challenging ourselves to be more ambitious, more impactful, and more transparent with our efforts and our public reporting.</b></p> <p>Sustainability at Rossell India is about operating and using resources in a way that can be continued in perpetuity without harming people, the planet, or future generations. We must continue to find ways to use less water, to reduce emissions, to better support workers, to drive safer chemistry, to further reduce waste, and to become more circular. We must use our voice and resources to support our people and communities, providing the support they need.</p> |     |     |     |     |     |     |     |     |





## Annexure - 8 to the Report of the Board of Directors

|   |  |
|---|--|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).   | The highest authority for the Implementation and oversight of the Business Responsibility Policies and the decision making on sustainability related issues is the Executive Chairman Mr. H. M. Gupta, under the guidance of the Board of Directors. |
| 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. | No   |

### 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) |        |        |        |        |        |        |        |        |
|---|--|--------|--------|--------|--------|--------|--------|--------|--------|---|--------|--------|--------|--------|--------|--------|--------|--------|
|   | P<br>1   | P<br>2 | P<br>3 | P<br>4 | P<br>5 | P<br>6 | P<br>7 | P<br>8 | P<br>9 | P<br>1  | P<br>2 | P<br>3 | P<br>4 | P<br>5 | P<br>6 | P<br>7 | P<br>8 | P<br>9 |
| Performance against above policies and follow up action   | The review has been done by the CEO and Executive Chairman Mr. H. M. Gupta   |        |        |        |        |        |        |        |        | The frequency of the review is Annual.                                      |        |        |        |        |        |        |        |        |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Compliance with the laws of the country is the first step in responsible business conduct. The designated Compliance Officer of the Company is responsible to ensure that all the applicable laws are being complied with in letter and spirit. The compliance review with all the statutory requirements of relevance to the principles of National Guidelines on Responsible Business Conduct has further been done by the respective committees of the Board. |        |        |        |        |        |        |        |        |   |        |        |        |        |        |        |        |        |

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.

#### Rossell Tea

Yes, the assessment / evaluation of the working of its policies is being done internally as part of the business operating policies and procedures and externally. Some of the Policies are evaluated by independent agencies namely Indocert (RA & Trustea), BSI (FSSAI 22000) and concerned Government Departments.

#### Rossell Techsys

Assessment is done by external agencies on a periodic basis to maintain the Division's operational certifications, of AS 9100:2016 – Quality Management System, ISO 14001: 2015 – Environment Management System; ISO 45001:2018 – Occupational Health & Safety; ISO 37001:2016 – Anti Bribery Management System, ISO27001, information safety and security management, NADCAP AC7121, for special process for its core competency, which also deals with chemicals and chemical handling, safety issues. Further, its customers mandatorily assess the Division either before issuance of any contract / RFP or after pre-determined periods of time.





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

| Questions   | P 1                       | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the Principles material to its business (Yes/No)   | -----Not Applicable ----- |     |     |     |     |     |     |     |     |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |                           |     |     |     |     |     |     |     |     |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         |                           |     |     |     |     |     |     |     |     |
| It is planned to be done in the next financial year (Yes/No)  |                           |     |     |     |     |     |     |     |     |
| Any other reason (please specify)   |                           |     |     |     |     |     |     |     |     |

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

#### Essential Indicators

1. Percentage coverage by training and awareness programs 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<br>Key Managerial Personnel | The Board Members and KMP (all being part of the Board) are made aware about various issues concerning Business of the Company including the underlying responsible business conduct principles. | All the pertinent principles are covered in the discussion.   | 100%  |
| Employees other than BoD and KMPs<br>Workers   | On the job training by respective supervisor is an ongoing process.  | The scope of training is work related specific to section of employees. Its impact cannot be measured in quantitative term. | Majority of employees and workers   |

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

|                 | Monetary   |   |                 |                   | Has an appeal been preferred? (Yes/No) |
|-----------------|--|---|-----------------|-------------------|--|
|                 | NGRBC Principle  | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case |  |
| Penalty/ Fine   | No fines / penalties /punishment/ award/ compounding fees/ settlement amount has been paid by the entity or by the Directors / KMPs. |   |                 |                   |  |
| Settlement      |  |   |                 |                   |  |
| Compounding fee |  |   |                 |                   |  |



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|              | Non-Monetary  |  |                   |  |
|--------------|---|--|-------------------|--|
|              | NGRBC Principle   | Name of the regulatory/enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | No non-monetary imprisonment or punishment has been imposed on the entity or on the Directors / KMPs. |  |                   |  |
| Punishment   |   |  |                   |  |

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

| Case Details   | Name of the regulatory/enforcement agencies/judicial institutions |
|--|---|
| Not applicable as no fine, penalties etc. has been paid by the company or any of its Directors and/ or KMPs. |   |

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.

### Rossell Tea

The Code of Conduct for Board of Directors and Senior Management covers the concerns regarding anti-corruption or anti-bribery policy. The policies are accessible at <https://www.rossellindia.com/investor-information/>

### Rossell Techsys

Yes, the Division is certified to ISO 37001, 2016, an international standard designed to help organizations implement an anti-bribery and ethical transactions management system. It specifies a series of measures the organization must implement to help prevent, detect and address bribery or unethical transactions. It also communicates its business ethics and business courtesies policy to all stakeholders, internal and external.

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

No disciplinary action has been taken by any law enforcement agency for the charges of bribery/ corruption against any of the Directors/KMPs/employees.

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

No complaint has been received with regard to conflict of interest of the Directors, KMPs or any other employee.

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:

|                                     | FY 2023-24 | FY 2022-23 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 82 Days    | 69 Days    |



## Annexure - 8 to the Report of the Board of Directors

### 9. Open-ness of business

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

| Parameter                          | Metrics  | FY 2023-24 | FY 2022-23 |
|------------------------------------|--|------------|------------|
| <b>Concentration of Purchases*</b> | a. Purchases from trading houses as % of total purchases                                 | 51.4%      | 58.9%      |
|                                    | b. Number of trading houses where purchases are made from                                | 145        | 136        |
|                                    | c. Purchases from top 10 trading houses as % of total purchases from trading houses.     | 65.5%      | 74.5%      |
| <b>Concentration of Sales**</b>    | a. Sales to dealers / distributors as % of total sales                                   | -          | -          |
|                                    | b. Number of dealers / distributors to whom sales are made                               | -          | -          |
|                                    | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | -          | -          |
| <b>Share of RPTs. in</b>           | a. Purchases (Purchases with related parties / Total Purchases)                          | 5.41%      | 5.75%      |
|                                    | b. Sales (Sales to related parties / Total Sales)  | 0.05%      | -          |
|                                    | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 11.17%     | 3.04%      |
|                                    | d. Investments (Investments in related parties / Total Investments made)                 | 1.72%      | 2.21%      |

\*The data pertains to Techsys Division as the Tea Division has no separate list of Trading houses from where the Purchases were made. Considering the huge number of suppliers at different locations, which includes Manufactures, Traders, dealers or stockiest etc., it is not practical to identify Trading Houses separately.

\*\* All our sales are to the Customers, end user (OEMs) or to enterprises who add value and then supply to the end user (OEMs).

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

#### Essential Indicators

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

|       | Current Financial Year<br>2023-24            | Previous Financial Year<br>2022-23           | Details of improvements in<br>environmental and social<br>impacts   |
|-------|--|--|---|
| R & D | 100%   | 100 %  | <b>Rossell Tea</b><br>Membership Subscription to<br>Tea Research Association, the<br>premier Research body for Tea<br>Industry<br><b>Rossell Techsys</b><br>₹ 183.81 Lakhs on R & D |
| Capex | 2.76% as % of Turnover by<br>Rossell Techsys | 3.58% as % of Turnover by<br>Rossell Techsys |   |



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

Yes

- b) If yes, what percentage of inputs were sourced sustainably?

### Rossell Tea

Yes, environmental parameters are considered while making procurement decisions. All required materials are procured with standard specifications and regular reputed business associates.

### Rossell Techsys

The Division's Supply chain management procedure covers supplier selection criteria, which covers supplier's commitment to ethics and their compliance to social and environmental sustainability. The Division ensures that it does not use conflict minerals, in particular 3TG (Tin, tungsten, tantalum and gold). In addition, the Division monitors and maintains lead in the environment well below stated thresholds. It segregates and isolates harmful chemicals and takes precautions as prescribed in all the MSDS (Material Safety Data Sheet) for materials procured. The use of conflict material, lead content, and chemical content is regularly reported to customers in accordance with the reporting guidelines of the OECD.

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.

### Rossell Tea

Packing material are buried as per the Company's SOP.

All Medical waste are handed over to the local Government hospitals.

Empty containers of chemicals are sold as scrap Items to PCB approved vendors.

### Rossell Techsys

The Division provides services to its customers and has no products of its own. All waste, generated during the manufacturing process, including plastic waste, hazardous waste and e-waste is disposed only through authorized service providers approved by KSPCB (Karnataka State Pollution Control Board) for recycling and in accordance with the divisions, EMS and OHSAS practices. This process is mandated by the local laws.

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.

No, the Extended Producer Responsibility (EPR) is not applicable to the entity's activities.

## 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<br>(A)                | Health insurance |              | Accident insurance |              | Maternity benefits |              | Paternity Benefits |              | Day Care facilities |              |
|                                       |                             | Number<br>(B)    | %<br>(B / A) | Number<br>(C)      | %<br>(C / A) | Number<br>(D)      | %<br>(D / A) | Number<br>(E)      | %<br>(E / A) | Number<br>(F)       | %<br>(F / A) |
| <b>Permanent employees</b>            |                             |                  |              |                    |              |                    |              |                    |              |                     |              |
| Male                                  | 509                         | 366              | 72%          | 366                | 72%          | NA                 | NA           | -                  | -            | -                   | -            |
| Female                                | 78                          | 71               | 91%          | 71                 | 91%          | 78                 | 100%         | NA                 | NA           | 78                  | 100%         |
| <b>Total</b>                          | <b>587</b>                  | <b>437</b>       | <b>74%</b>   | <b>437</b>         | <b>74%</b>   | <b>78</b>          | <b>100%</b>  | <b>-</b>           | <b>-</b>     | <b>-</b>            | <b>-</b>     |
| <b>Other than Permanent employees</b> |                             |                  |              |                    |              |                    |              |                    |              |                     |              |
| Male                                  | 267                         | 247              | 93%          | 247                | 93%          | NA                 | NA           | -                  | -            | -                   | -            |
| Female                                | 119                         | 115              | 97%          | 119                | 97%          | 119                | 100%         | NA                 | NA           | 119                 | 100%         |
| <b>Total</b>                          | <b>386</b>                  | <b>362</b>       | <b>94%</b>   | <b>366</b>         | <b>94%</b>   | <b>119</b>         | <b>100%</b>  | <b>-</b>           | <b>-</b>     | <b>-</b>            | <b>-</b>     |



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

| Category                              | % of workers covered by * |                  |            |                    |            |                    |            |                    |           |                     |           |
|---------------------------------------|---------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|-----------|---------------------|-----------|
|                                       | Total (A)                 | Health insurance |            | Accident Insurance |            | Maternity benefits |            | Paternity Benefits |           | Day Care facilities |           |
|                                       |                           | Number (B)       | % (B / A)  | Number (C)         | % (C / A)  | Number (D)         | % (D / A)  | Number (E)         | % (E / A) | Number (F)          | % (F / A) |
| <b>Permanent workers *</b>            |                           |                  |            |                    |            |                    |            |                    |           |                     |           |
| Male                                  | 2,508                     | 297              | 12%        | 707                | 28%        | NA                 | NA         | -                  | -         | -                   | -         |
| Female                                | 2,524                     | 257              | 10%        | 581                | 23%        | 2,534              | 57%        | NA                 | -         | 2,524               | 100%      |
| <b>Total</b>                          | <b>5,032</b>              | <b>554</b>       | <b>11%</b> | <b>1,288</b>       | <b>26%</b> | <b>2,534</b>       | <b>57%</b> | <b>-</b>           | <b>-</b>  | <b>-</b>            | <b>-</b>  |
| <b>Other than Permanent workers *</b> |                           |                  |            |                    |            |                    |            |                    |           |                     |           |
| Male                                  | 2,280                     | 215              | 9%         | 665                | 29%        | NA                 | NA         | -                  | -         | -                   | -         |
| Female                                | 3,391                     | 523              | 15%        | 1,288              | 38%        | 1189               | 35%        | NA                 | -         | 3,391               | 100%      |
| <b>Total</b>                          | <b>5,671</b>              | <b>738</b>       | <b>13%</b> | <b>1,953</b>       | <b>34%</b> | <b>1189</b>        | <b>35%</b> | <b>-</b>           | <b>-</b>  | <b>-</b>            | <b>-</b>  |

\*All the employees and workers at Tea Estates are entitled to full medical protection at the Estate Hospitals / Outside Treatment (if required), compensation in case of any accident as per Workmen Compensation Act, Maternity Benefits, Sick leave, Baby crèches facility during day time etc.

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

|  | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the Bank | 3.61%      | 2.97%      |

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

| Benefits | FY 2023-24   |  |  | FY 2022-23   |  |  |
|----------|--|--|--|--|--|--|
|          | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total Employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF       | 100%   | 100%   | Y  | 100%   | 100%   | Y  |
| Gratuity | 100%   | 100%   | Y  | 100%   | 100%   | Y  |
| ESI*     | 0%   | 0%   | Y  |  |  |  |

\* ESI does not apply to workers at Tea Estates as all the Estates have well equipped Hospital managed by qualified Medical Professionals.

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 offices and the facilities are accessible with multiple elevators and ramps for persons with disabilities.

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.

**Rossell Tea**

There is no formal policy but the company's hiring and other HR practices are aligned with the Rights of Persons with Disabilities Act, 2016.



## Annexure - 8 to the Report of the Board of Directors

### Rossell Techsys

The policy is covered in the staff hand book. The Division specifically hires people with disabilities, trains them, skills them, to make them productive. The Division has a clear objective to meet at least 40% of staff members on rolls to be from differently abled, or gender diverse or veterans. It skills them, in-house, to perform required tasks.

#### 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%                | 100%           | -                   | -              |
| Female       | 100 %               | 100 %          | 100 %               | 100 %          |
| <b>Total</b> | 100 %               | 100 %          | 100 %               | 100 %          |

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

|                                | Yes/No (If Yes, then give details of the mechanism in brief)  |
|--------------------------------|---|
| Permanent Workers              | <p><b>Rossell Tea</b></p> <p>Welfare Officer at the Tea Estates are the first point of contact for employees / workers in case of any complaint or grievance. Employees can also reach out to Estate Manager or the Chief Executive Officer at Head office.</p> <p>All grievances are addressed as per grievance mechanism under union rules and Rainforest Alliance Certification.</p> <p><b>Rossell Techsys</b></p> <p>The Division strives to ensure fair and honest treatment of all staff members. The mechanism and the process are well defined in the staff handbook. If staff members have concerns about work conditions, compensation, or discrimination, they are encouraged to voice these concerns directly to their managers and/or the Human Capital team, or the management team without any fear of reprisal. All policies, detailing the process to be followed is covered in the staff handbook and all Employees are given refresher training on an annual basis. Policies are also in place for Customers and Value partners, including whistle blower policy, ombudsman and direct channels of airing grievances to the Division leader.</p> |
| Other than Permanent Workers   |   |
| Permanent Employees            |   |
| Other than Permanent Employees |   |

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

| Category                         | FY 2023-24  |   |         | FY 2022-23  |   |         |
|----------------------------------|---|---|---------|---|---|---------|
|                                  | Total Employees/ Workers in respective Category (A) | No. of employees / workers in respective category who are part of association / union (B) | % (B/A) | Total Employees/ Workers in respective Category (A) | No. of employees / workers in respective category who are part of association / union (B) | % (B/A) |
| <b>Total Permanent Employees</b> |   |   |         |   |   |         |
| Male                             | 509   | 308   | 61%     | 570   | 312   | 55%     |
| Female                           | 78  | 30  | 38%     | 85  | 28  | 33%     |
| <b>Total Permanent Workers</b>   |   |   |         |   |   |         |
| Male                             | 2,508   | 2,508   | 100%    | 2,531   | 2,531   | 100%    |
| Female                           | 2,524   | 2,524   | 100%    | 2,539   | 2,539   | 100%    |



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### Rossell Tea

All the employees / workers are part of employee unions at the respective Tea Estates.

### Rossell Techsys

There are no union as employees have chosen not to have one. However, the division does have a staff-welfare committee to look into issues that pertain to staff. The Staff welfare committee is by the staff, for the staff and through the staff and is constituted on a yearly and on a voluntary basis.

#### 8. Details of training given to employees and workers:

| Category         | FY 2023-24    |                               |             |                      |            | FY 2022-23    |                               |            |                      |            |
|------------------|---------------|-------------------------------|-------------|----------------------|------------|---------------|-------------------------------|------------|----------------------|------------|
|                  | Total (A)     | On Health and safety measures |             | On Skill upgradation |            | Total (D)     | On Health and safety measures |            | On Skill upgradation |            |
|                  |               | No. (B)                       | % (B / A)   | No. (C)              | % (C / A)  |               | No. (E)                       | % (E / D)  | No. (F)              | % (F / D)  |
| <b>Employees</b> |               |                               |             |                      |            |               |                               |            |                      |            |
| Male             | 776           | 776                           | 100%        | 523                  | 67%        | 748           | 660                           | 88%        | 344                  | 46%        |
| Female           | 197           | 194                           | 98%         | 108                  | 55%        | 190           | 186                           | 98%        | 280                  | 43%        |
| <b>Total</b>     | <b>973</b>    | <b>970</b>                    | <b>100%</b> | <b>631</b>           | <b>65%</b> | <b>938</b>    | <b>846</b>                    | <b>90%</b> | <b>624</b>           | <b>67%</b> |
| <b>Workers</b>   |               |                               |             |                      |            |               |                               |            |                      |            |
| Male             | 4,788         | 2,868                         | 60%         | 1,677                | 35%        | 4,866         | 3,208                         | 66%        | 4,379                | 90%        |
| Female           | 5,915         | 4,418                         | 75%         | 2,552                | 43%        | 6,270         | 4,921                         | 78%        | 5,329                | 85%        |
| <b>Total</b>     | <b>10,703</b> | <b>7,286</b>                  | <b>68%</b>  | <b>4,229</b>         | <b>40%</b> | <b>11,136</b> | <b>8,129</b>                  | <b>73%</b> | <b>9,708</b>         | <b>87%</b> |

100% of the Rossell Techsys Division's employees are trained internally by its Learning and Development Team, also called the "Rossell School of Learning". All the procedures are detailed in the staff handbook as well as in the training manuals. All Employees go through a 360 degree training program on all the policies and procedures on joining, and a refresher training is provided on an annual basis.

#### 9. Details of performance and Career development reviews of employees:

| Category         | FY 2023-24   |              |            | FY 2022-23   |              |            |
|------------------|--------------|--------------|------------|--------------|--------------|------------|
|                  | Total (A)    | No. (B)      | % (B / A)  | Total (C)    | No. (D)      | % (D / C)  |
| <b>Employees</b> |              |              |            |              |              |            |
| Male             | 509          | 243          | 48%        | 570          | 350          | 61%        |
| Female           | 78           | 50           | 64%        | 85           | 68           | 80%        |
| <b>Total</b>     | <b>587</b>   | <b>293</b>   | <b>50%</b> | <b>655</b>   | <b>418</b>   | <b>64%</b> |
| <b>Workers</b>   |              |              |            |              |              |            |
| Male             | 2,508        | 1,057        | 42%        | 2,531        | 1,473        | 58%        |
| Female           | 2,524        | 945          | 37%        | 2,539        | 1,455        | 57%        |
| <b>Total</b>     | <b>5,032</b> | <b>2,002</b> | <b>40%</b> | <b>5,070</b> | <b>2,928</b> | <b>58%</b> |

#### 10. Health and safety management system:

- a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?

### Rossell Tea

Yes. We have occupational health and safety management system at all our Tea Estates.

### Rossell Techsys

Rossell Techsys is ISO 14001: 2015 – Environmental Management System certified and ISO 45001:2018 – Occupational Health & Safety





## Annexure - 8 to the Report of the Board of Directors

- b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
The Division is ISO 45001:2018 Occupational Health & Safety, certified. The Division follows the guidelines provided by the standard for identifying, managing and mitigating occupational health and safety risks within an organization.
- c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)  
Yes, the employees can report the work-related hazards to the Safety committee members or their respective Manager and there is a process in place to address such risks.
- d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)  
Yes. A certified nurse is available on every work day in the facility. Retiring rooms are also available for men and women for taking rest.

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

| Safety Incident/Number  | Category  | FY 2023-24 | FY 2022-23 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | -          | -          |
|   | Workers   |            |            |
| Total recordable work-related injuries  | Employees | -          | 1          |
|   | Workers   |            |            |
| No. of fatalities   | Employees | -          | -          |
|   | Workers   |            |            |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | -          | -          |
|   | Workers   |            |            |

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

### Rossell Tea

- Providing appropriate personal protective equipment (PPE)
- Ensuring proper ventilation to prevent exposure to dust and to maintain good air quality in the workplace
- Implementing good Hygiene practice, such as regular hand washing and use of sanitizers, to prevent the germs.
- Regular training to workers on how to handle equipment and machine and on how to respond in case of an emergency.
- Training on fire and emergency procedure, mock drills being carried out
- Conducting regular health and safety audits to identify potential hazards and ensure that all safety procedures are being followed.
- Offering workers particularly the female workers wellness programs to promote healthy habits and reduce the risk of injury and illness.

### Rossell Techsys

ISO 45001:2018 – Occupational Health & Safety procedure defines the measures to be taken by to ensure a safe and healthy workplace.

- Providing appropriate personal protective equipment (PPE)
- Training on fire and emergency procedure, mock drills are being carried out
- Conducting regular health and safety audits to identify potential hazards and ensure that all safety procedures are being followed.  
Periodic safety committee meetings are held to review the risks and mitigation actions.
- Periodic training to all Employees

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

|                    | FY 2023-24            |                                       |         | FY 2022-23            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | -                     | -                                     | -       | -                     | -                                     | -       |
| Health & Safety    | -                     | -                                     | -       | -                     | -                                     | -       |
| Sexual Harassment  | -                     | -                                     | -       | -                     | -                                     | -       |



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|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Discrimination at workplace        | - | - | - | - | - | - |
| Child Labour                       | - | - | - | - | - | - |
| Forced Labour / Involuntary Labour | - | - | - | - | - | - |
| Wages                              | - | - | - | - | - | - |
| Any other type of complaint        | - | - | - | - | - | - |

No complaints were registered during the last two Financial Year.

### 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%  |

#### Rossell Tea

Assessments have been done as part of business operations. Inspection is conducted regularly by the Inspectors of various statutory / regulatory authorities.

#### Rossell Techsys

Assessments have been done by the certifying agency for ISO 14001: 2015 – Environmental Management System certified & ISO 45001:2018 – Occupational Health & Safety on an annual basis.

### 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.

There were no safety-related incidents or significant health & safety risks at the Division.

## 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.

Rossell India Limited acknowledges its responsibility towards society and supports inclusive growth and equitable development of all its stakeholders. We strongly believe in growing together responsibly leading to the success of our business. We aim at balancing the needs and address the concerns of our stakeholders and endeavour to take into consideration the impact it has on the environment, society, and the community.

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

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



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|                                     |     |  |         |   |
|-------------------------------------|-----|--|---------|---|
| Employees                           | No  | Notice Boards, Website, Employee Survey feedback, Annual Performance Review, Meetings, Trainings | Ongoing | Working conditions, employee performance, Employee Satisfaction |
| Community, NGOs                     | Yes | Corporate Social Responsibility engagements, Meeting with community representative               | Ongoing | The welfare of the community                                    |
| Investors & Shareholders & Analysts | No  | AGM, Investor Grievance redressal mechanism  | Ongoing | Business Strategies and Performance                             |
| Regulatory Bodies                   | No  | Compliance Reports   | Ongoing | Compliance with the Law of the land                             |

### PRINCIPLE 5 Businesses should respect and promote human rights Essential Indicators

We are committed to respect and protect the Human Rights of all stakeholders impacted by our business especially our employees and people associated with our Company. We also contribute to Human right causes through our CSR activities such as slum area development to provide dignified environment to the underprivileged, promoting gender equality etc.

#### Essential Indicators

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

| Category               | FY 2023-24    |  |            | FY 2022-23    |  |            |
|------------------------|---------------|--|------------|---------------|--|------------|
|                        | Total (A)     | No. of employees / workers covered (B) | % (B / A)  | Total (C)     | No. of employees'/ workers covered (D) | % (D / C)  |
| <b>Employees</b>       |               |  |            |               |  |            |
| Permanent              | 587           | 557                                    | 95%        | 655           | 526                                    | 80%        |
| Other than permanent   | 386           | 380                                    | 98%        | 283           | 276                                    | 98%        |
| <b>Total Employees</b> | <b>973</b>    | <b>937</b>                             | <b>96%</b> | <b>938</b>    | <b>802</b>                             | <b>86%</b> |
| <b>Workers</b>         |               |  |            |               |  |            |
| Permanent              | 5,032         | 3,388                                  | 67%        | 5,070         | 3,448                                  | 68%        |
| Other than permanent   | 5,671         | 3,456                                  | 61%        | 6,066         | 4,125                                  | 68%        |
| <b>Total Employees</b> | <b>10,703</b> | <b>6,844</b>                           | <b>64%</b> | <b>11,136</b> | <b>7,573</b>                           | <b>68%</b> |

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

| Category         | FY 2023-24 |                       |           |                        |           | FY 2022-23 |                       |           |                        |           |
|------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|-----------|------------------------|-----------|
|                  | Total (A)  | Equal to Minimum Wage |           | More than Minimum Wage |           | Total (D)  | Equal to Minimum Wage |           | More than Minimum Wage |           |
|                  |            | No. (B)               | % (B / A) | No. (C)                | % (C / A) |            | No. (E)               | % (E / D) | No. (F)                | % (F / D) |
| <b>Employees</b> |            |                       |           |                        |           |            |                       |           |                        |           |
| <b>Permanent</b> |            |                       |           |                        |           |            |                       |           |                        |           |
| Male             | 509        | 278                   | 55%       | 231                    | 45%       | 570        | 248                   | 44%       | 322                    | 56%       |
| Female           | 78         | 34                    | 44%       | 44                     | 56%       | 85         | 23                    | 27%       | 62                     | 73%       |

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| Other than Permanent |       |       |     |     |     |       |       |     |       |     |
|----------------------|-------|-------|-----|-----|-----|-------|-------|-----|-------|-----|
| Male                 | 267   | 233   | 87% | 34  | 13% | 178   | 18    | 10% | 160   | 90% |
| Female               | 119   | 112   | 94% | 7   | 6%  | 105   | 4     | 4%  | 101   | 96% |
| Workers              |       |       |     |     |     |       |       |     |       |     |
| Permanent            |       |       |     |     |     |       |       |     |       |     |
| Male                 | 2,508 | 2,021 | 81% | 487 | 19% | 2,531 | 2,040 | 81% | 491   | 19% |
| Female               | 2,524 | 2,039 | 81% | 485 | 19% | 2,539 | 1,519 | 60% | 1,020 | 40% |
| Other than Permanent |       |       |     |     |     |       |       |     |       |     |
| Male                 | 2,280 | 2,050 | 90% | 230 | 10% | 2,335 | 2,096 | 90% | 239   | 10% |
| Female               | 3,391 | 3,146 | 93% | 245 | 7%  | 3,731 | 2,776 | 74% | 955   | 26% |

**Rossell Tea**

The employees and workers are being paid in terms of Industry wise settlement with the Unions. For the purpose of the above table, we have considered Industry wise settlement with the Unions as the minimum wages. There is no Minimum wage prescribed for Plantations employee and workers in Assam.

**Rossell Techsys**

All employees are paid above the prescribed central and state government notified minimum wages.

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

## a) Median remuneration / wages

|                                  | Number | Male  |        | Female  |        |
|----------------------------------|--------|---|--------|---|--------|
|                                  |        | Median remuneration / salary / wages of respective category | Number | Median remuneration / salary / wages of respective category | Number |
| Board of Directors (BoD)         | 3      | 108,04,080  | 1      | 993,048   |        |
| Key Managerial Personnel         | -      | -   | -      | -   |        |
| Employees other than BoD and KMP | 760    | 369,339   | 83     | 553,280   |        |
| Workers                          | 2,344  | 88,722  | 2,495  | 87,137  |        |

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

|   | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 51.69%     | 51.49%     |

## 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)

**Rossell Tea**

Yes, the Human Resource Officer (designated as Manager (Administration)) is the focal point for addressing human rights impacts or issues caused or contributed to by the business at Head Office & Estate Level.

**Rossell Techsys**

The Human Resource Manager is the focal point for addressing human rights impacts or issues caused or contributed to by the business.



## Annexure - 8 to the Report of the Board of Directors

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

There is a grievance management committee headed by its Division leader. All staff members in the Division are trained in the grievance redressal process, wherein, any grievance or issues are communicated. Till date, due to the stakeholder empathetic policies, no grievance has been lodged and hence there was no necessity to act upon. Further, the Whistle Blower Policy and the POSH policy provides the mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases.

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

|                                   | 2023-2024             |                                       |         | 2022-2023             |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | 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                 | -                     | -                                     | -       | -                     | -                                     | -       |
| Discrimination at workplace       | -                     | -                                     | -       | -                     | -                                     | -       |
| Child Labour                      | -                     | -                                     | -       | -                     | -                                     | -       |
| Forced Labour/ Involuntary Labour | -                     | -                                     | -       | -                     | -                                     | -       |
| Wages                             | -                     | -                                     | -       | -                     | -                                     | -       |
| Other human rights related issues | -                     | -                                     | -       | -                     | -                                     | -       |

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

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

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

### Rossell Tea

The Whistle Blower Policy provides the mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases.

### Rossell Techsys

The Division strives to ensure fair and honest treatment of all staff members. If staff members have concerns about work conditions, compensation, or discrimination, they are encouraged to voice these concerns directly to their managers and/or the Human Capital team, or the management team without any fear of reprisal. All policies, detailing the process to be followed is covered in the staff handbook and all Employees are given refresher training on an annual basis. Policies are also in place for Customers and Value partners, including whistle blower policy, ombudsman and direct channels of airing grievances to the Division leader.

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

Yes.



## Annexure - 8 to the Report of the Board of Directors

10. Assessments for the year:

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child labour                | 100%  |
| Forced/involuntary labour   | 100%  |
| Sexual harassment           | 100%  |
| Discrimination at workplace | 100%  |
| Wages                       | 100%  |
| Others – please specify     |   |

All the assessments have been done as part of the business operations for the Company and subjected to regular inspection by the Inspectors from the statutory / regulatory authorities.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable as there is no significant risks / concerns arising from the assessments at Question 9 above.

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

#### Essential Indicators

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

| Parameter  | FY 2023-24                     | FY 2022-23                     |
|--|--------------------------------|--------------------------------|
| <b>From renewable source</b>   |                                |                                |
| Total electricity consumption (A)  | 25 GJ                          | -                              |
| Total fuel consumption (B)   | -                              | -                              |
| Energy consumption through other sources (C)   | -                              | -                              |
| Total energy consumption (A+B+C)   | 25 GJ                          | -                              |
| <b>From non-renewable sources</b>  |                                |                                |
| Total electricity consumption (D)  | 17,507 GJ                      | 19,445 GJ                      |
| Total fuel consumption (E)   | 127,163 GJ                     | 150,948 GJ                     |
| Energy consumption through other source (F)  | -                              | -                              |
| Total energy consumed from non-renewable sources (D+E+F)   | 144,670 GJ                     | 170,393 GJ                     |
| Total energy consumed (A+B+C+D+E+F)  | 144,695 GJ                     | 170,393 GJ                     |
| Energy intensity per rupee of turnover<br>(Total energy consumed/ Revenue from operations)   | 388.69 GJ / Crores of Turnover | 476.58 GJ / Crores of Turnover |
| Energy intensity per rupee of turnover<br>adjusted for Purchasing Power Parity (PPP)<br>(Total energy consumed / Revenue from operations adjusted for PPP) | 106.7 GJ / Crores of Turnover  | 132.8 GJ / Crores of Turnover  |
| Energy intensity in terms of physical output   | -                              | -                              |
| 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 - **N**

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.

The operations of the Company are not covered under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.



## Annexure - 8 to the Report of the Board of Directors

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

| Parameter  | FY 2023-24                    | FY 2022-23                     |
|--|-------------------------------|--------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>  |                               |                                |
| (i) Surface water  | 100                           | 22,800                         |
| (ii) Groundwater   | 15,897                        | 23,630                         |
| (iii) Third party water*   | -                             | -                              |
| (iv) Seawater / desalinated water  | -                             | -                              |
| (v) Others   | -                             | -                              |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>  | <b>15,997</b>                 | <b>46,430</b>                  |
| Total volume of water consumption (in kilolitres)  | 15,997                        | 46,430                         |
| Water intensity per rupee of turnover<br>(Total Water consumption / Revenue from operations)   | 42.97 KL / Crores of Turnover | 129.86 KL / Crores of Turnover |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<br>(Total water consumption / Revenue from operations adjusted for PPP) | 11.8 KL / Crores of Turnover  | 36.2 KL / Crores of Turnover   |
| Water intensity in terms of physical Output  | -                             | -                              |
| Water intensity (optional) – the relevant metric may be selected by the entity   | -                             | -                              |

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

4. Provide the following details related to water discharged:

The business operations do not involve discharge of any signification volume of Water. Thus, table below is Not Applicable.

| Parameter   | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| <b>Water discharged 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 - **N**





## Annexure - 8 to the Report of the Board of Directors

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

No liquid is used in Tea Manufacturing process. Only for washing purpose, which is not significant and discharged through effluent treatment plant.

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

| Parameter  | Please specify unit | FY 2023-24 | FY 2022-23 |
|--|---------------------|------------|------------|
| NOx  | PPM                 | 20.57      | 14.85      |
| Sox  | mg/Nm <sup>3</sup>  | 7.05       | 8          |
| Particulate matter (PM)                          | mg/Nm <sup>3</sup>  | 52.57      | 42.7       |
| Persistent organic pollutants (POP)              | -                   | -          | -          |
| Volatile organic compounds (VOC)                 | -                   | -          | -          |
| Hazardous air pollutants (HAP) (Carbon Monoxide) | mg/Nm <sup>3</sup>  | 0.25       | 0.25       |
| Others – please specify (Total Fluoride)         | mg/Nm <sup>3</sup>  | 3          | 3          |

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.

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

| Parameter   | Unit   | FY 2023-24                       | FY 2022-23                       |
|---|--|----------------------------------|----------------------------------|
| Total Scope 1 emissions<br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O,<br>HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                 | Metric tonnes of CO <sub>2</sub><br>equivalent                         | 8,317                            | 10,238                           |
| Total Scope 2 emissions<br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O,<br>HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                 | Metric tonnes of CO <sub>2</sub><br>equivalent                         | 3,482                            | 4,375                            |
| Total Scope 1 and Scope 2 emissions<br>intensity per rupee of turnover<br>(Total Scope 1 and Scope 2 GHG emissions /<br>Revenue from operations)  | Metric tonnes of CO <sub>2</sub><br>Equivalent / Crores of<br>Turnover | 31.70 MT / Crores of<br>Turnover | 40.87 MT / Crores of<br>Turnover |
| Total Scope 1 and Scope 2 emission intensity<br>per rupee turnover adjusted for Purchasing<br>Power Parity (PPP)<br>(Total Scope 1 and Scope 2 GHG emissions /<br>Revenue from operations adjusted for PPP) |  | 8.7 MT / Crores of Turnover      | 11.4 MT / Crores of<br>Turnover  |
| Total Scope 1 and Scope 2 emission intensity in<br>terms of physical output   | -  | -                                | -                                |
| Total Scope 1 and Scope 2 emission intensity<br>(optional) – the relevant metric may be<br>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.

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

### Rossell Tea

Following steps have been taken to reduce Green House Gas emissions:

- All new acquisitions of Machinery are planned with a view towards energy and fund conservation.
- Consent for installing solar power sent to the Govt/APDCL. Installation of a 240 KWp Solar plant at Kharikatia under OPEX model has been installed in collaboration with Tata Power Solar.
- Conventional pipe Gas burners at Dikom replaced for lowering consumption with better combustion/blue flame.
- Old gas pipeline replaced and put above the ground at Dikom and Nokhroy for longevity. Hydraulic testing of gas supply pipeline was conducted for all Estates receiving gas. Leaking/worn out valves were replaced to ensure no loss of gas.



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- Fuel efficient Gas burners at Nokhroy and Romai have been recalibrated to get blue flame which indicates optimum combustion of gas.
- Cleaning of old and installation of additional perpex /transparent roof sheets to save on electricity.
- Enhancement in Mechanization of pruning operations- additional pruning machines were provided for improving pruning/work standards and timely completion.
- Halogen bulbs replacement with LED bulbs is ongoing.
- Water flow meters have been installed to measure and monitor water pumping.
- Reduction in chemical usage by adopting early detection/search & kill in initial stages to avoid harmful spraying.
- Reduction in N (Urea) & K (MOP), introduction of Nano Urea.

### Rossell Techsys

Rossell Techsys operates out of a GOLD rated, LEED (Leadership in Energy and Environmental Design) certified, green building. Certification is from the India Green Building Council (IGBC). The facility design facilitates natural light, minimal use of water, for greenery, recyclable water for green cover. The facility is also paper-less, an IT enabled green operations. All IT equipment are also "green" certified. The division adopts the e-waste disposal process to be fully compliant with green operations.

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

| Parameter   | FY 2023-24       | FY 2022-23       |
|---|------------------|------------------|
| <b>Total Waste generated (in metric tonnes)</b>   |                  |                  |
| Plastic waste (A)   | 4.14             | 5.30             |
| E-waste (B)   | 0.07             | 1.20             |
| Bio-medical waste (C)   | 0.02             | 0.10             |
| Construction and demolition waste (D)   | 0.15             | 21.00            |
| Battery waste (E)   | 0.03             | 2.70             |
| Radioactive waste (F)   | -                | -                |
| Other Hazardous waste. Please specify, if any. (G)- Used Oil  | 0.64             | 0.70             |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                 | 6.4              | 45.80            |
| <b>Total (A+B + C + D + E + F + G + H)</b>  | <b>11.45</b>     | <b>76.80</b>     |
| Waste intensity per rupee of turnover (Total waste generated /Revenue from operations)  | 0.0308 Tons / Cr | 0.2148 Tons/Cr   |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 0.0084 Tons/Cr   | 0.0598 Tons / Cr |
| Waste intensity in terms of physical output   | -                | -                |
| Waste intensity ( <i>optional</i> ) – 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</b>  |                  |                  |
| (i) Recycled*   | 11.45            | 76.90            |
| (ii) Re-used  | -                | -                |
| (iii) Other recovery operations   | -                | -                |
| <b>Total</b>  | <b>11.45</b>     | <b>76.90</b>     |



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| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) |  |
|--|--|
| Category of waste  |  |
| (i) Incineration   | Unusable paper sacks are buried and written off.                           |
| (ii) Landfilling   | The Agricultural waste is mulched back in the field.                       |
| (iii) Other disposal operations  | Empty Chemical Containers are disposed through Govt./PCB approved vendors. |
| <b>Total</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. - **N**

### Rossell Tea

Tea Waste is denatured by mixing lime with it, in case it is unfit for human consumption. In case it is usable, the same is sold to Instant Tea manufacturer after seeking permission from Tea Board of India.

All other Waste Material sent to recyclers / Composters through authorized collectors.

### Rossell Techsys

Generated waste is disposed through KIADB authorized service providers and they in turn recycle the waste

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.

### Rossell Tea

The waste management approach is based on the philosophy of Reduce, Reuse, and Recycle. We seek to uphold our ambition of zero waste to landfills. We follow a process of waste segregation at the source through which the entire volume is treated or disposed of in line with applicable legislative requirements.

### Rossell Techsys

The waste management practices for the Rossell Techsys, is in line with the applicable laws and regulations of the state of Karnataka and also in line with the Division's Environmental Management System Certification (ISO14001) and Organizational Health and Safety Certification (OHSAS), ISO45001. The Division is compliant to the requirements specified by KSPCB (Karnataka State Pollution Control Board). The Division follows the process of waste segregation at the source and adopts the philosophy of Reduce, Reuse, and Recycle.

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:

None of our offices are in/around ecologically sensitive areas.

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

No Environmental Impact Assessment (EIA) was required to be done based on laws applicable in the current Financial Year.

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, the company is compliant with applicable environmental laws and regulations in India.



## Annexure - 8 to the Report of the Board of Directors

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

We work very closely with leading Industry Associations and Chambers of Commerce at International, National, State and Local levels to advocate and pursue various causes that are in larger interests of industry, economy, society and the public especially in areas of economic reforms.

#### Essential Indicators

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

| S. No. | Name of the trade and industry chambers/ associations        | Reach of trade and industry chambers/ associations (State/National) |
|--------|--|---|
| 1      | Indian Tea Association, Kolkata                              | National  |
| 2      | Tea Research Association, Kolkata                            | National  |
| 3      | Calcutta Tea Traders' Association, Kolkata                   | National  |
| 4      | Federation of Import and Export Organization, (FIEO) Kolkata | National  |
| 5      | Guwahati Tea Auction Committee, Guwahati                     | National  |
| 6      | IPC  | National  |
| 7      | Radio Technical Committee for Aeronautics                    | National & International  |
| 8      | Vertical Take-off and Landing Aeroplane                      | National & International  |
| 9      | Society for Indian Aerospace Technologies and Industries     | National  |
| 10     | Society of Indian Defense Manufacturing                      | National  |
| 11     | Federation of Karnataka Chambers of Commerce and Industry    | National  |
| 12     | NIIE   | National  |
| 13     | ERAI   | International   |
| 14     | Society for Indian Aerospace Technologies and Industries     | National  |

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

Not applicable as no adverse orders from regulatory authorities have been received related to anticompetitive conduct by the entity.

### PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

The Company encourages the Employees to contribute to society at an individual level by participating in blood donation, community service, donation for the needy etc.

#### Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.  
No requirement of Social Impact Assessments (SIA) of projects was applicable to the company in the current FY 2023-24.
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

There was no project involving R&R during the FY 2023-24



## Annexure - 8 to the Report of the Board of Directors

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

Considering the nature of the business, any concern/ grievance from the community is dealt with by respective departments on a case-to-case basis. No complaints/concerns have been raised by community during the FY 2023-24 and FY 2022-23.

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

#### Rossell Tea

|  | FY 2023-24                   | FY 2022-23                    |
|--|------------------------------|-------------------------------|
| Directly sourced from MSMEs/ small producers | Stores Items – 30% (approx.) | Stores Items – 30% (approx..) |
| Sourced directly from within India           | Bought Leaf – 100%           | Bought Leaf – 100%            |

#### Rossell Techsys

|  | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 8.60%      | 8.60%      |
| Sourced directly from within India           | 5.01%      | 5.01%      |

### 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.

| Locations    | FY 2023-24 | FY 2022-23 |
|--------------|------------|------------|
| Rural        | 31%        | 33%        |
| Semi-urban   | 3%         | 5%         |
| Urban        | 16%        | 14%        |
| Metropolitan | 22%        | 20%        |

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

## 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.

Customers can reach out to the company on the email id "[rossell@rossellindia.com](mailto:rossell@rossellindia.com)" and [corporate@rosselltea.com](mailto:corporate@rosselltea.com) and [rossell@rosselltechsys.com](mailto:rossell@rosselltechsys.com) in case of any feedback or complaints.

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

|   | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | Not Applicable                    |
| Safe and responsible usage                                  |                                   |
| Recycling and/or safe disposal                              |                                   |



## Annexure - 8 to the Report of the Board of Directors

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

|                                | FY 2023-24                                 |  |         | FY 2022-23                                 |  |         |
|--------------------------------|--|--|---------|--|--|---------|
|                                | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Data Privacy                   | -  | -  | -       | -  | -  | -       |
| Advertising                    | -  | -  | -       | -  | -  | -       |
| Cyber Security                 | -  | -  | -       | -  | -  | -       |
| Delivery of essential services | -  | -  | -       | -  | -  | -       |
| Restrictive Trade Practices    | -  | -  | -       | -  | -  | -       |
| Unfair Trade Practices         | -  | -  | -       | -  | -  | -       |
| Others                         | -  | -  | -       | -  | -  | -       |

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

There were no instances of product recalls on account of safety issues.

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.

### Rossell Tea

The Division is in the process of having a Policy on Cyber Security

### Rossell Techsys

Rossell Techsys has its IT framework covering cyber security and risks related to data privacy. The Division is certified to ISO27001, is compliant to NIST SP 800-171 and currently in the process of CMMC v2.0 certification. The Division is 100% IT enabled operations, and is completely green.

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 regulatory action has been taken regarding advertising, essential services, cyber security, data privacy or product recalls.

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 - Not Applicable

c) Impact, if any, of the data breaches. - Not Applicable