

RNGalla Family Private Limited

Business Responsibility & Sustainability Reporting

Financial Year 2025 (Apr'24 to Mar'25)



Contents – BRSR Report

1.	Section A: General Disclosures (All Essential Indicators)	2
2.	Section B: Management & Process Disclosures	6
3.	Section C: Principle Wise Performance Disclosure	10
3.1	Principle 1: Businesses should Conduct and Govern themselves with Integrity and in a manner that is Ethical, Transparent and Accountable	10
3.2	Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe	12
3.3	Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	13
3.4	Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders	18
3.5	Principle 5: Businesses should respect and promote human rights	19
3.6	Principle 6: Businesses should respect and make efforts to protect and restore the Environment	22
3.7	Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	27
3.8	Principle 8: Businesses should promote inclusive growth and equitable development	27
3.9	Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	28

RNGalla Family Pvt. Ltd. – Galla Foods

Business Responsibility and Sustainability Report – FY25

1. Section A: General Disclosures (All Essential Indicators)

Question A1 to A15: Details of the Listed Entity

A.1-A.15 Details of Listed Entity		
A.1	Corporate Identity Number (CIN) of the Listed Entity	U15490AP2017PTC106255
A.2	Name of the organization	RNGalla Family Private Limited (Amara Raja Group Company)
A.3	Date of incorporation	11/07/2017
A.4	Registered office address	SY. No. 692/1, 693/2, 693/3 and 694/2 Karakambadi Village & Post Renigunta Mandal, Tirupati - 517520 Chittoor Dist., Andhra Pradesh, India.
A.5	Corporate address	TERMINAL A, 1-18/1/AMR/NR, Nanakramguda, Gachibowli, Hyderabad - 500032 India.
A.6	E-mail	pt1@amararaja.com
A.7	Telephone	0877 - 2265000
A.8	Website	www.gallafoods.com
A.9	Reporting period for the information provided	1 st Apr 2024 to 31 st Mar 2025
A.10	Name of the Stock Exchange(s) where shares are listed	NA
A.11	Paid-up Capital	215.46 Cr
A.12	Provide the contact point for questions regarding the report or its contents	Prashant Tiwari Email - pt1@amararaja.com Phone: 040-23139000
A.13	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
A.14	Name of assurance provider	M/s Bureau Veritas (India) Private Limited
A.15	Type of assurance obtained	Limited Assurance

Question A16: Details of business activities (accounting for 90% of the turnover):

A.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 (FY25)
1	Manufacturing	Manufacturing of Fruit Pulps & Concentrates, and Fruit based & Functional Beverages	97.5%
2	Trading	Trading	2.5%

Question A17: Products/Services sold by the entity

A.17 Products/Services sold by the entity (accounting for 90% of the entity's Turnover):			
S. No.	Product/Service	NIC Code ¹	% of total Turnover contributed (FY25)
1	Mango Pulp	10304	86%
2	Service (Co-Packing)	11049	14%

¹ https://www.ncs.gov.in/Documents/NIC_Sector.pdf

Question A18: Number of locations

A.18 Number of locations where plants and/or operations/offices of the entity are situated:				
S. No.	Locations	No of Plants	No of Offices	Total
1	National	1	1	2
2	International	0	0	0

Question A19: Markets served by the entity:

A.19 Markets Served by the Entity				
a	No of Locations	National (No of States)		15
		International (No of Countries)		45
b	What is the contribution of exports as a percentage of the total turnover of the entity?			43%
c	A brief on types of customers:	RN Galla Family Private Limited (RFPL) is a leading player in the Indian food processing industry, specializing in the manufacture of fruit pulp for business-to-business sales and beverage solutions through a co-pack/job work model. Our clientele includes renowned international and national brands such as Coca-Cola, Aptonia (Decathlon), FDC, Shunya, Wild Vitamin Drink, Rajah Group, Café Coffee Day, and AndMe, reflecting our strong reputation for quality and reliability.		

Question A20: Employees:

A.20.a Details as at the end of Financial Year:								
a. Employees & Workers (Including Differently abled):								
S. No.	Particulars	Total (A)	Male		Female		Others	
			No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)
Employees (Other than Workers)								
1	Permanent (D)	60	47	78%	13	22%	0	0%
2	Other than Permanent (E)	2	0	0%	2	100%	0	0%
3	Total Employees (D+E)	62	47	76%	15	24%	0	0%
Workers								
1	Permanent (D)	133	110	83%	23	17%	0	0%
2	Other than Permanent (E)	0	0	0	0	0	0	0
3	Total Employees (D+E)	133	110	83%	23	17%	0	0%
A.20.b Details as at the end of Financial Year:								
b. Differently abled Employees and workers:								
S. No.	Particulars	Total (A)	Male		Female		Others	
			No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)
Employees (Other than Workers)								
1	Permanent (D)	1	1	100%	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%	0	0%
3	Total Employees (D+E)	1	1	100%	0	0%	0	0%
Workers								
1	Permanent (D)	0	0	0%	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%	0	0%
3	Total Employees (D+E)	0	0	0%	0	0%	0	0%

Question A21: Participation/Inclusion/Representation of Women:

A.21 Participation/Inclusion/Representation of women				
S. No.	Women in	Total (A)	Number & % of Females	
			Number (B)	% (B/A)
1	Board of Directors	8	2	25%
2	Key Management Personnel	NA	-	-

Question A22: Turnover rate for Permanent Employees & Workers:

A.22 Turnover rate for permanent employees and workers													
S. No.	Particulars	FY25				FY24				FY23			
		Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
1	Permanent Employees	26%	33%	0%	27%	18%	33%	0%	22%	12%	11%	0%	12%
2	Permanent Workers	10%	11%	0%	10%	17%	7%	0%	15%	1%	0%	0%	1%

Question A23: Names of holding / subsidiary / associate companies / joint ventures:

A.23 Names of holding / subsidiary / associate companies / joint ventures:				
S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ JV	% 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	Amara Raja Energy & Mobility Limited	Associate	32.86	Yes
2	Amara Raja Electronics Limited	Associate	48.81	No
3	Mangal Industries Limited	Subsidiary	100	Yes
4	Amara Raja Infra Private Limited	Subsidiary	100	No
5	Amara Raja Media Private Limited	Subsidiary	100	No
6	Amara Raja Blaze Technologies Private Limited	Joint Venture	50	No

Question A24: CSR Details: Applicability, Turnover, Net Worth:

A.24 CSR Details		
a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover	211.9 Crores
c	Net worth	746.5 Crores

Question A25: Transparency and Disclosures Compliances:

A.25 Complaints/Grievances: on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:								
S. No.	Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Y/N) (If Yes, then provide web-link for grievance redress policy)	Number of complains filed during the year	FY25		FY24		
				Number of complaints pending resolution at close of the year	Remarks	Number of complaint s filed during the year	Number of complaints pending resolution at close of the year	Remarks
1	Communities	Yes	0	0	NA	0	0	NA
2	Investors	Yes	0	0	NA	0	0	NA
3	Shareholders	NA	0	0	NA	0	0	NA
4	Employees & Workers*	Yes	5	0	Closed	3	0	Closed
5	Customers**	Yes	14	0	Closed	7	0	Closed
6	Value Chain Partners	Yes	0	0	NA	0	0	NA
7	Others	NA	0	0	NA	0	0	NA

* The numbers are inclusive of the suggestions that we received for safety and workplace improvement during Safety Committee meetings, and complaints during Gr. Communication meetings.

** Only major complaints lodged by key Customers

Question A26: Overview of the entity's material responsible business conduct issues:

A.26 Material responsible business conduct issues					
S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive/negative implications)
1	Risk related to Sourcing & Product quality	Risk/ Opportunity	Risk - Fluctuations in raw material availability and costs affect production stability. - Variability in product quality can lead to recalls and loss of consumer trust. Opportunity - Implementing eco-friendly technologies can enhance brand reputation and reduce regulatory risks. - Investing in automation and process improvements can cut costs and boost productivity.	- Identify multiple sources, develop strategic partnerships and implement inventory management techniques. - Establish Sustainable Farming - Robust QA & QC and implementing HACCP, ISO Standards and Food Safety standards.	Negative/ Positive
2	Water Conservation	Risk/ Opportunity	Risk - Impacts of climate change on future water availability Opportunity - Cost savings from reduced freshwater usage. - Increase in resource use efficiency.	- Improved water management practices such as efficient water utilization, rainwater harvesting and check dams, and the development of climate-resilient water infrastructure. - ETP optimization and Reverse Osmosis to reduce dependence on freshwater	Negative/ Positive
3	Occupational Health and Safety	Risk	- Affects the basic right to life and well-being of individuals. - Legal repercussions arising out of statutory laws such as the Factories Act and others.	- Occupational Health & Safety Management System certified under ISO 45001 - Competent Health & Safety teams - Special provisions to deal with high-consequence injuries and related rehabilitation measures. - Medical insurance covers all employees. - Standard Operating Procedures (SOPs) implemented for all critical jobs undertaken by the workforce. - World-class emergency and fire management infrastructure	Negative
4	Compliance	Risk	Non-compliance with statutory regulations and notifications would result in fines, litigations, penalties, a decrease in the company's reputation and even the closure of operations	- A full-fledged team to monitor and ensure that all our facilities are compliant with all applicable regulations. - Regular review of compliance status and prompt action for addressing any potential non-compliances	Negative

2. Section B: Management & Process Disclosures

Code	Principle
P1	Principle 1 Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Principle 2 Businesses should provide goods and services in a manner that is sustainable and safe
P3	Principle 3 Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Principle 4 Businesses should respect the interests of and be responsive to all their stakeholders
P5	Principle 5 Businesses should respect and promote human rights
P6	Principle 6 Businesses should respect and make efforts to protect and restore the environment
P7	Principle 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Principle 8 Businesses should promote inclusive growth and equitable development
P9	Principle 9 Businesses should engage with and provide value to their consumers in a responsible

Question B1 to B6: Policy & Management Processes:

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
B.1.a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes
B.1.b	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes
B.1.c	Web Link of the Policies, if available	RNGalla Family Private Limited has the following policies: ✓ Quality And Food Safety Policy ✓ Foreign Body Policy ✓ Allergens Policy ✓ Non-Genetically Modified Organisms (GMO) Policy ✓ Health, Safety & Environmental Policy ✓ Good Manufacturing Practices (GMP) Policy RNGalla Family Private Limited is part of Amara Raja Group. Amara Raja Group has the following policies and can be located at https://www.amararaja.com/code-of-ethics/ ✓ Employment with Competitors policy ✓ No Harassment at the Workplace policy ✓ Avoiding Conflicts of Interest policy ✓ Corporate Entertainment policy ✓ Protecting the Environment policy ✓ Equal Opportunity for Employment and Diversity policy ✓ Protecting Health and Safety policy ✓ Integrity of Record-Keeping and Accounting policy ✓ Laws of the Land policy ✓ Defense and National Security policy ✓ Anti-Trust policy ✓ Proper Use of Company Funds & Property policy ✓ Protecting the Company's Information policy ✓ Relationships with Suppliers, Vendors and Business Partners policy ✓ Reporting of Risks and Hazards policy ✓ Corporate Gifts policy ✓ Corporate Communication policy ✓ Appropriate use of E-mail, and other IT/Computing Resources policy								

		✓ Court & Criminal Proceedings policy ✓ Prevention of Child Labour policy ✓ Alcohol and Drugs Free policy ✓ International Business policy ✓ Anti-Bribery and Anti-Corruption policy Prevention of Sexual Harassment policy
B.2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes Yes Yes Yes Yes Yes - Yes Yes
B.3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. RNGalla Family Private Limited extends its governance and ethical standards to its supply chain through a dedicated Supplier Code of Conduct, ensuring that value chain partners align with the Company's environmental, labour, and ethical expectations.
B.4	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	RNGalla Family Private Limited adopts and complies with the following national and international standards. • ISO 9001: Quality Management Systems (QMS) • ISO 14001: Environmental Management Systems (EMS) • ISO 45001: Occupational Health and Safety Management Systems (OH&S) • FSSC 22000: Food Safety System Certification • SEDEX • Farm Sustainability Assessment (FSA) – Implementation Framework Version 3.0 RNGalla Family Private Limited also undergoes regular internal and external audits to assess and enhance the effectiveness of its management systems and policies.
B.5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The baseline and target year for the objectives below are FY24-25 & FY25-26 respectively. Energy and Carbon • Reduce carbon intensity (scope 1 and 2 emissions) by 10%. • Reduce energy intensity by 9.5%. Water • Reduce specific freshwater consumption by 10%. Circular Economy • Reduce waste intensity by 10%. Safety and Occupational Health • Continue to be a zero-fatality organization. • Safety audits – one per leader every quarter • Maintain 0 LTIFR. • Exit the year with an overall 60% score in Critical Safety standards People • Improve Gender diversity within the organization to 22%. • 100% compliance with initial medical examination and periodic medical examinations
B.6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	RNGalla Family Private Limited has continued significant progress in its sustainability initiatives: Renewable Energy: The Company has increased its reliance on renewable energy sources, such as solar power & biomass. Renewable energy accounted for 83.14% of our energy consumption. Emission intensity: Emission (Scope 1 & Scope 2) intensity has been reduced by 15%. Emission intensity was 0.17 tCO₂e/MT against the target of 0.17 tCO₂e/MT. Energy Intensity: Energy Intensity was 5.14 GJ/MT against the target of 4.35 GJ/MT.

Waste Intensity: Waste intensity has been reduced by 25%. Waste intensity was 0.06 MT/MT against the target of 0.07 MT/MT.

Water Intensity: Water intensity was 7.36 KL/MT against the target of 6.58 KL/MT.

Safety & Occupational Health: RNgalla Family Private Limited has maintained its status as a zero-fatality organization throughout the year. The Company has initiated Behaviour Based Safety (BBS) programme and quarterly assessment of critical risks. Due to these initiatives, LTIFR remained at zero in FY25. RFPL achieved 96% compliance with periodic medical examinations and 100% compliance with initial medical examinations.

Diversity: The gender diversity at RFPL currently stands at 19.49% against the target of 20%.

The production of unplanned water-intensive products, such as tomato and papaya pulp, along with the execution of Cleaning-in-Place (CIP) activities on non-production days, increased overall water and energy intensity. Furthermore, variations in product volume mix often require additional CIP cycles, which further elevated water and energy consumption.

Question B7 to B9: Governance, Leadership & Oversight:

B7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)

It gives me immense pride to present the Business Responsibility and Sustainability Report (BRSR) of RN Galla Family Private Limited (RFPL) for FY 2024–25. This report reaffirms our commitment to responsible business, built on the pillars of environmental stewardship, social inclusivity, and transparent governance.

At Galla Foods, sustainability is not a separate agenda but the core of our operations. Guided by the Amara Raja vision of quality leadership, we have expanded our presence to 45+ countries, truly realizing the vision of “Make in India for the World.”

Our strong partnership with farmers remains the backbone of our business. With 95% of Totapuri mangoes sourced directly from farmers’ gardens, and collaboration with 1,500+ farmers, we ensure traceability, fair remuneration, and the adoption of sustainable agricultural practices.

In FY 2024–25, we made significant progress across our priorities:

- **Renewable Energy:** 83.14% of our consumption was from renewable sources, strengthening our low-carbon transition.
- **Climate Action:** Reduced Scope 1 & 2 emission intensity by 15% YoY, reinforcing climate resilience.
- **Circularity:** Achieved Zero Waste to Landfill, with close to 100% of waste recycled, and reduced waste intensity by 25% compared to the previous year.
- **Safety & Well-being:** Maintained a zero-fatality record, conducted an Arc Flash study to enhance electrical safety, and invested in infrastructure such as work-at-height systems, man–machine segregation, energy isolation protocols, and enhanced driver amenities. Recognizing off-work road safety as a critical risk, we achieved 100% completion of defensive driving training for all employees.
- **Diversity & Inclusion:** Increased gender diversity to 19.49%, on track to achieve 22% by FY 2025–26.

Our community engagement through the Rajanna Foundation delivered tangible outcomes in healthcare, education, skill development, and social forestry, benefiting thousands of individuals from marginalized groups.

Our certifications, including SMETA and FSA-SAI, reaffirm our alignment with international best practices in ethical trade and sustainable agriculture.

Looking ahead, we are committed to scaling up these efforts — deepening our resource efficiency, further strengthening workplace and road safety, and expanding our community programs. We strongly believe that sustainable business practices are central to building long-term resilience, stakeholder trust, and shared value creation.

B8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The implementation and oversight of business responsibility policies at RNgalla Family Private Limited are led by a dedicated leadership team, chaired by Mr. Sriram Y, SBU Head.

B9 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.

Yes, the Company has an executive sustainability committee which constitutes of the SBU Head & Functional Heads of RNgalla Family Private Limited for sustainability, which oversees the progress and implementation of sustainability-linked initiatives on a monthly basis. The committee is chaired by Y. Sriram, SBU Head and all direct reportees are members of the committee.

The broad objective of the sustainability committee is:

- Define Sustainability metrics and monthly monitoring of progress.
- Review Sustainability projects (planned/potential) and provide inputs / support.
- Build Sustainability capability within the organization.
- Conduct periodic benchmarking and bring in external/customer perspective.
- Develop & roll out RFPL Sustainability framework and assurance protocol.

Question B10: Details of Review of NGRBCs by the Company:

B.10 Details of Review of NGRBCs by the Company:									
Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
Performance against above policies and follow up action	In terms of performance against policies and subsequent actions, RNgalla Family Private Limited conducts internal reviews of its policies either periodically or as required. These reviews are carried out by various personnel including Functional Heads, Business Heads, and Directors. During these assessments, the effectiveness of the policies is evaluated, and any necessary modifications are implemented.								
Compliance with statutory requirements of relevance to the principles, & rectification of any non-compliances	RNgalla Family Private Limited confirms that it is compliant with all applicable statutory and regulatory requirements relevant to its business and the principles of responsible business conduct.								

B.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.:

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Independent assessment/ evaluation of the working of its policies by an external agency	Yes. RNgalla Family Private Limited has strategically partnered with renowned certification bodies to carry out a thorough evaluation of its policies and procedures. Esteemed third-party agencies such as TUV NORD and Bureau Veritas (India) Private Limited conduct these rigorous assessments, ensuring the company's operations consistently meet the highest standards of excellence.								

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	RNgalla Family Private Limited does not currently have a specific policy on "Policy Advocacy." However, we								

The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	actively engage in advocacy efforts on policies that impact our organization. We are represented in various trade and industry chambers/associations and collaborate with statutory authorities to address regulatory matters.
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)	

3. Section C: Principle Wise Performance Disclosure

3.1. Principle 1: Businesses should Conduct and Govern themselves with Integrity and in a manner that is Ethical, Transparent and Accountable

Question P1.E1: Training & awareness programmes on BRSR Principles

P1.E1 Percentage coverage by training and awareness programmes on any of the Principles during the financial year:				
S. No.	Segment	Total number of trainings and awareness programs held	Topic/Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
1	Board of Directors	2	DEIB, creating environment where all individuals feel respected, valued and empowered	100%
2	Key Managerial Personnel	NA	NA	NA
3	Employees other than BoD and KMPs	20	Trainings related to Functional, Technical, Soft skills, QHSE, ESG, CI&L, TPM, EnMS & Wellness programs to enhance the employee skills and competencies to perform better and promote health and wellness	100%
4	Workers	82		100%

Question P1.E2: Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs)

P1.E2 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:					
Aspect	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine			Nil		
Settlement			Nil		
Compounding fee			Nil		
Non-Monetary					
Imprisonment			Nil		
Punishment					

Question P1.E3: Of the instances disclosed in above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed:

P1.E3 Of the instances disclosed in P1.E2, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.		
S No	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not applicable		

Question P1.E4: Antibribery Policy:

P1.E4 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.	
RFPL has implemented an anti-corruption and anti-bribery policy to prevent, deter, and identify fraudulent and corrupt business practices. We are dedicated to conducting business with the utmost honesty, integrity, and ethical standards and are committed to enforcing these standards across all our global operations. This policy applies to all employees, including directors and other stakeholders associated with RFPL, and is included in the onboarding process for all new hires. Web link to the Group Level Policy: https://www.amararaja.com/about/code-of-ethics	

Question P1.E5: Non-Compliances to Anti-Bribery Policy:

P1.E5 Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:			
S No	Level	FY25	FY24
1	Directors	Nil	Nil
2	KMPs	Nil	Nil
3	Employees	Nil	Nil
4	Workers	Nil	Nil

Question P1.E6 & P1.E7: Conflict of Interest

P1.E6 Details of complaints with regard to conflict of interest: BoD & KMP					
S No	Level	FY25		FY24	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

P1.E7 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	

Question P1.E8: Number of days of accounts payables:

P1.E8 Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:		
	FY25	FY24
1 Number of days of accounts payables	22	47

Question P1.E9: Open-ness to Business:

P1.E9	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:
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S No	Parameters	Metrics	FY25	FY24
1	Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	6%
		b. Number of trading houses where purchases are made from (Nos)	0	1
		c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	6%
2	Concentration of Sales	a. Sales to dealers / distributors as % of total sales	100%	100%
		b. Number of dealers / distributors to whom sales are made (Nos)	87	79
		c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	65%	64%
3	Share of RPTs in	a. Purchases	12%	25%
		b. Sales	4.4%	0.4%
		c. Loans & Advances	0%	0%
		d. Investments	78%	86%

3.2 Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Question P2.E1: Investments in technologies that minimize Environmental & Social Impacts

P2.E1 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.				
S No	Expenditure	FY25	FY24	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	CAPEX	26%	22%	HSE & Social Related CAPEX

Question P2.E2: Sustainable Sourcing

P2.E2 Sustainable Sourcing	
Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes
If yes, what percentage of inputs were sourced sustainably? (Based on % of Total Purchase Value)	To be initiated [#]

[#]Galla Foods has implemented the Amara Raja Group level Supplier Code of Conduct. We are in the process of developing the Sustainable Sourcing Policy and associated activities.

Question P2.E3 & P2.E4: Safe Reclamation of Products & Packaging Materials & Extended Producer Responsibility

P2.E3 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		
S No	Type	Process of Reclaim
1	Plastics (Including Packaging)	Yes, Through Extended Producer Responsibility. At RFPL, we are bound by the Extended Producer Responsibility (EPR) regulations, and we have successfully developed and submitted our EPR plan to the Pollution Control Board. Consequently, we have obtained registration as a Producer, enabling us to manage the disposal of plastic waste generated by our products in accordance with the EPR Action Plan.

P2.E4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.	
Yes, we have successfully developed and submitted our EPR plan to the Pollution Control Board. Consequently, we have obtained registration as a Producer, enabling us to manage the disposal of plastic waste generated by our products in accordance with the EPR Action Plan.	

3.3 Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Question P3.E1: Well-being of Employees & Workers

P3.E1.a Details of measures for the well-being of employees & workers:											
a. % of Employees Covered											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (F)	% (F/A)
Permanent Employees											
Male	47	47	100%	47	100%	0	0%	47	100%	47	100%
Female	13	13	100%	13	100%	13	100%	0	0%	13	100%
Total	60	60	100%	60	100%	13	22%	47	78%	60	100%
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	2	2	100%	2	100%	2	100%	0	0%	2	100%
Total	2	2	100%	2	100%	2	100%	0	0%	2	100%

P3.E1.b Details of measures for the well-being of employees & workers:											
b. % of Workers Covered											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (F)	% (F/A)
Permanent Workers											
Male	110	110	100%	110	100%	0	0%	110	100%	110	100%
Female	23	23	100%	23	100%	23	100%	0	0%	23	100%
Total	133	133	100%	133	100%	23	17%	110	83%	133	100%
Other than Permanent Workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

P3.E1.c Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –												
									FY25 (%)	FY24 (%)		
1	Cost incurred on well-being measures as a % of total revenue of the company									0.11%	0.08%	

Question P3.E2: Retirement Benefits

P3.E2 Details of retirement benefits, for Current FY and Previous Financial Year.							
S. No.	Benefits	FY25			FY24		
		No. of employees covered as a % of total employees	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	Y	100%	100%	Y
2	Gratuity	100%	100%	Y	100%	100%	Y
3	ESI	100%	100%	Y	100%	100%	Y
4	Superannuation Scheme (SAS)	100%	100%	Y	100%	100%	Y

Question P3.E3: Accessibility of Workplaces

P3.E3 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.	
RFPL is committed to fostering an inclusive and accessible workplace for all employees and workers, irrespective of physical abilities. In alignment with the Rights of Persons with Disabilities Act, 2016, the company ensures that its premises are increasingly accessible.	

As part of this commitment, RFPL is actively enhancing its facilities by introducing accessibility-oriented amenities at its plants and office locations. These efforts reflect the company's ongoing focus on building a diverse, equitable, and inclusive work environment.

Question P3.E4: Equal Opportunity Policy

P3.E4 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.

RFPL upholds a strong commitment to its Equal Opportunity Policy, in full compliance with the Rights of Persons with Disabilities Act, 2016. The company ensures that all qualified individuals are considered for employment and advancement based solely on merit, without any discrimination based on:

- Physical or mental ability
- Caste, creed, gender, race, color, or religion
- Socioeconomic background or personal identity

The company's Human Resources recruitment policies and selection processes are designed to provide equal access to opportunities for all, including persons with disabilities. The Equal Opportunity Policy is publicly available at the following web link: <https://www.amararaja.com/code-of-ethics/>

Question P3.E5: Return to work and Retention rates of permanent employees and workers that took parental leave.

P3.E5 Return to work and Retention rates of permanent employees and workers that took parental leave					
S No	Gender	FY25		FY24	
		Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Permanent Employees					
1	Male	100%	100%	100%	100%
2	Female	100%	100%	100%	100%
3	Total	100%	100%	100%	100%
Permanent Workers					
1	Male	100%	100%	100%	100%
2	Female	100%	100%	100%	100%
3	Total	100%	100%	100%	100%

Question P3.E6: Grievance Redressal Mechanisms

P3.E6 Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Yes, RFPL has implemented a formal Grievance Redressal Mechanism for its employees & workers. This mechanism is managed by the Human Resources (HR) department and is supported by multiple channels for transparent and accessible grievance communication.

Key features of the mechanism include:

- Direct access to HR personnel: Employees and workers can raise grievances verbally or in writing to designated HR representatives.
- Structured resolution process: All grievances are recorded, internally reviewed, and addressed through a defined resolution plan in a time-bound manner.

Open Dialogue Platforms:

- Company Communication Meets
- Plant Communication Meets
- Open Forums

These interactive platforms serve as regular touchpoints for employees and workers to express concerns, provide feedback, and engage with leadership in a safe and inclusive environment.

Question P3.E7: Employees and Workers in Union or Association

P3.E7 Membership of employees and worker in association(s) or Unions recognized by the listed entity:						
S No	Category	FY25			FY24	
		Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)
1	Total Permanent Employees	60	0	0%	69	0
2	Male	47	0	0%	52	0
3	Female	13	0	0%	17	0
4	Total Permanent Workers	133	0	0%	109	0
5	Male	110	0	0%	94	0
6	Female	23	0	0%	15	0

Question P3.E8: Trainings given to Employees and Workers

P3.E8 Details of training given to employees and workers:											
S No	Category	FY25					FY24				
		Total	On Health & Safety Measures		On Skill Upgradation		Total	On Health & Safety Measures		On Skill Upgradation	
Employees											
1	Male	47	47	100%	47	100%	52	52	100%	52	100%
2	Female	15	15	100%	15	100%	17	17	100%	17	100%
3	Total	62	62	100%	62	100%	69	69	100%	69	100%
Workers											
5	Male	110	110	100%	110	100%	94	94	100%	94	100%
6	Female	23	23	100%	23	100%	15	15	100%	15	100%
7	Total	133	133	100%	133	100%	109	109	100%	109	100%

Question P3.E9: Performance and Career Development Reviews

P3.E9	Details of performance and career development reviews of employees and worker:						
S No	Category	FY25			FY24		
		Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees							
1	Male	47	47	100%	52	52	100%
2	Female	15	15	100%	17	17	100%
3	Total	62	62	100%	69	69	100%
Workers							
4	Male	110	110	100%	94	94	100%
5	Female	23	23	100%	15	15	100%
6	Total	133	133	100%	109	109	100%

Question P3.E10: OHS Management System

P3.E10 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.	
a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	Yes, we have implemented a formal Occupational Health & Safety Management System (OHSMS) based on ISO 45001 that covers all our manufacturing facilities.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	RFPL employs a structured Hazard Identification and Risk Assessment (HIRA) methodology. This process is carried out by cross-functional teams including operations, maintenance, and safety personnel. To ensure safe operations well defined operation control procedures are developed. The comprehensive management system includes: • Development and enforcement of Standard Operating Procedures (SOPs) • Use of work permit systems and operational controls • Documented emergency preparedness plans • Monthly Health, Safety & Environment (HSE) Council meetings to review top risks and safety performance • Critical risk identification through incident trends / statistics and implementation of corporate critical safety standards • Mandatory safety induction, ongoing trainings, and skill gap assessments • Regular safety audits and inspections, with prompt corrective actions • Gemba Walks by Senior Management to ensure HSE practices implementation at sites.
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes. RFPL promotes a culture of proactive safety communication. Employees and workers can report hazards through dialogue during: • The HSE Committee • Safety rounds and leadership interactions • GEMBA walks Additionally, safety training is delivered through multiple formats including induction programs, toolbox talks, classroom sessions, and webinars. A training calendar is developed annually based on skill gap assessments.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes. RFPL ensures that all employees and worker have access to OHC of RFPL, for medical and healthcare services, including those not limited to occupational health needs.

Question P3.11: Safety Related Incidents

P3.E11 Details of safety related incidents, in the following format:			
Safety Incident / Number	Category	FY25	FY24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Question P3.E12: Measures to Ensure Safe & Healthy Workplace

P3.E12 Describe the measures taken by the entity to ensure a safe and healthy workplace.
The entity is committed to maintaining a safe and healthy work environment by implementing comprehensive safety policies and procedures. Key measures include: • Regular Risk Assessments: Conducting periodic risk assessments to identify potential hazards and implement preventive controls. • Critical Safety Standards: Formulation & implementation of Critical Safety risk standards with quarterly assessments and scoring. • Safety Training: Providing ongoing training and awareness programs for employees to promote safe work practices and emergency preparedness. • Health and Safety Policies: Establishing clear health and safety guidelines aligned with legal requirements and industry best practices.

- **Personal Protective Equipment (PPE):** Ensuring availability and proper use of PPE to minimize exposure to workplace hazards.
- **Workplace Ergonomics:** Designing workstations and processes to reduce physical strain and prevent musculoskeletal disorders.
- **Emergency Preparedness:** Developing and practicing emergency response plans, including fire drills and evacuation procedures.
- **Health Monitoring:** Offering regular health check-ups and monitoring programs to identify and address occupational health risks.
- **Open Communication:** Encouraging employees to report hazards or unsafe conditions without fear of reprisal, fostering a culture of safety.
- **Maintenance and Housekeeping:** Maintaining equipment and keeping the workplace clean and orderly to prevent accidents and injuries.
- **HSE Council Meeting:** Active HSE Council Meetings are held to review incidents, suggest improvements, and reinforce accountability.

RFPL ensures full compliance with all relevant national and international safety regulations, while actively adopting emerging technologies to maintain a high standard of safety performance and employee wellbeing.

Question P3.E13: Complaints by Employees and Workers

P3.E13 Number of Complaints on the following made by employees and workers:							
S No	Category	FY25			FY24		
		Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
1	Working Conditions	2	0	Closed	2	0	Closed
2	Health & Safety	3	0	Closed	1	0	Closed

Note: The figures encompass the suggestions that the company has garnered related to safety enhancements and workplace betterment. The company's reporting structure is characterized by its robustness and transparency, providing diverse channels for communication, including a mobile platform and toolbox talks. Furthermore, the company convenes regular Health, Safety, and Environment (HSE) council meetings to deliberate on matters concerning health and safety.

Question P3.E14: Assessment of Plants & Offices for Health, Safety & Working Conditions

P3.E14 Assessments for the year:	
Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

Question P3.E15: Corrective Actions based on Assessments as per P3.E14

P3.E15	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.
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RFPL has implemented a robust incident investigation and response framework, focusing on continuous improvement and preventive action. The Company undertakes the following measures to mitigate health and safety risks:

Key Actions Taken:

1. Training and implementation of Lockout Tagout including process lockout as well as robust machine guarding to prevent hand in machine related incidents.
2. Identification of all confined spaces and developing procedures and improving infra like gas detectors, rescue kits and access control.
3. Roll out of Golden Rules on Road Safety and implementation of 100% helmet compliance and consequence mechanism.
4. Defensive driving training: We achieved 100% completion of defensive driving training for all employees.
5. HIRA Review & Rectification: The Hazard Identification and Risk Assessment (HIRA) framework is periodically reviewed. Issues flagged as requiring "Immediate Correction" are promptly addressed and monitored thereafter.

6. Incident Tracking: A structured process exists for identifying and correcting near-misses, unsafe acts, and unsafe conditions.
7. Audits: Regular monthly internal audits, periodic external safety audits, and inspections are conducted in line with ISO 45001 standards.
8. Arc Flash Study: A Comprehensive study conducted to prevent electrocution.
9. Man Machine Segregation: Dedicated pathways and physical barriers have been established to ensure clear segregation of pedestrian and vehicular/machine movement areas within the shop floor.
10. Horizontal Lifeline System for Vehicles: Installed to ensure safety and prevent falls from height during vehicle-related operations.
11. Skylight and Turbo Vent Protection: Protective measures provided to prevent fall-from-height incidents through skylights and turbo vents.
12. Rooftop Access Cage Ladders with Vertical Lifeline System: Installed to provide safe and controlled rooftop access.
13. Access Control for Monkey Ladders: Access control mechanisms introduced to restrict unauthorized usage.
14. Rooftop Horizontal Lifeline System: Installed to ensure worker safety and prevent falls from height.

3.4 Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Question P4.E1: Identification of Key Stakeholder Groups

P4.E1 Describe the processes for identifying key stakeholder groups of the entity.

At RFPL, stakeholder identification is approached as a strategic and iterative process, ensuring that the Company continuously understands and responds to the evolving needs of those who impact or are impacted by its operations. The process is executed through a structured methodology comprising the following key steps:

- Establishing the Purpose of Stakeholder Analysis: Define the objectives of the engagement to align it with business goals and ESG priorities.
- Identifying Potential Stakeholders: Map individuals, groups, or organizations that can influence or are influenced by RFPL's operations, products, or policies.
- Classifying Stakeholders: Stakeholders are segmented into internal (e.g., employees, management) and external (e.g., customers, communities, regulators).
- Prioritizing Stakeholders: Stakeholders are assessed and ranked based on their level of influence, interest, and impact on the Company's business.
- Understanding Stakeholder Expectations: Regular feedback mechanisms, surveys, and consultations are used to gather insights on stakeholder concerns and expectations.
- Developing a Stakeholder Engagement Plan: A formal engagement framework is designed to ensure meaningful, consistent, and transparent communication.

This process is not static but is subject to periodic reviews and updates, enabling RFPL to adapt to changing external dynamics and stakeholder needs, while also promoting inclusive and responsible decision-making.

Question P4.E2: Stakeholder Engagement:

P4.E2 List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	Intranet, Company Communication, Open Houses, Notice Boards, Internal	Intranet – Daily Newsletters- Quarterly, mails & company	Employee engagement activities, training, awareness, and welfare programs

			Mobile app, Internal Chat bot	communication – As and when required	
2	Customers	No	Regular business meetings, Customer satisfaction surveys, Advertisements, publications, website, app and social media	Frequent and need-based	New product developments, customer satisfaction, grievance redressal
3	Suppliers	No	Regular business meetings & Farmer engaging meets	Frequent and need-based.	Business-related discussions, awareness and training programs, and workshops on sustainable farming
4	Local community	Yes	Rajanna Foundation, Krishnadevaraya Educational and Cultural Association (KECA), community meetings, newspapers	Frequent and need based	CSR projects delivery, managing community expectations & demands

3.5 Principle 5: Businesses should respect and promote human rights

Question P5.E1: Training on Human Rights

P5.E1		Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:					
S No	Category	FY25			FY24		
		Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees							
1	Permanent	60	60	100%	69	69	100%
2	Other than permanent	2	2	100%	0	0	0%
3	Total Employees	62	62	100%	69	69	100%
Workers							
4	Permanent	133	133	100%	109	109	100%
5	Other than permanent	-	-	-	-	-	-
6	Total Workers	133	133	100%	109	109	100%

Question P5.E2: Minimum Wage

P5.E2 Details of minimum wages paid to employees and workers, in the following format:											
S No	Category	FY25					FY24				
		Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
			No	% (B/A)	No	% (C/A)		No	% (E/D)	No	% (F/D)
			(B)		(C)			(E)		(F)	
Employees											
1	Permanent	60	0	0%	60	100%	69	0	0%	69	100%
	Male	47	0	0%	47	100%	52	0	0%	52	100%
	Female	13	0	0%	13	100%	17	0	0%	17	100%
2	Other than permanent	2	0	0%	2	100%	0	0	0%	0	0%
	Male	0	0	0%	0	0%	0	0	0%	0	0%
	Female	2	0	0%	2	100%	0	0	0%	0	0%
Workers											

3	Permanent	133	0	0%	133	100%	109	0	0%	109	100%
	Male	110	0	0%	110	100%	94	0	0%	94	100%
	Female	23	0	0%	23	100%	15	0	0%	15	100%
4	Other than permanent	-	-	-	-	-	-	-	-	-	-
	Male	-	-	-	-	-	-	-	-	-	-
	Female	-	-	-	-	-	-	-	-	-	-

Question P5.E3: Remuneration

P5.E3.a Details of remuneration/salary/wages, in the following format					
S No	Category	Male		Female	
		Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
1	Board of Directors (BoD)	6	0	2	0
2	Key Managerial Personnel (CFO & CS)	NA			
3	Employees other than BoD and KMP	47	472057	15	614285
4	Workers	110	273528	28	259476

P5.E3.b Gross wages paid to females as % of total wages			
S No	Category	FY25	FY24
1	Gross wages paid to females as % of total wages	16.43%	16.29%

Question P5.E4: Focal point responsible for addressing Human Rights

P5.E4	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)
Yes. RFPL has a clearly defined governance structure for addressing human rights concerns. The Company upholds a zero-tolerance policy toward any human rights violations and aligns its practices with global best standards. Key components include: - A designated Internal Complaints Committee (ICC) and internal auditor-led mechanisms are in place to handle all human rights-related complaints and red flags. - The Code of Conduct & Ethics and Human Rights Policy explicitly addresses respect for human rights across the organization. - Reports or concerns related to human rights are investigated thoroughly, and appropriate remedial and disciplinary actions are taken.	

Question P5.E5: Grievance Mechanism for Human Rights

P5.E5	Describe the internal mechanisms in place to redress grievances related to human rights issues.
RFPL has implemented a multi-layered grievance redressal framework to ensure fair, transparent, and confidential resolution of human rights-related issues. This includes: Core Mechanisms: Grievance Redressal Policy - Designed to foster a trust-based, performance-driven culture. - Focuses on timely resolution of concerns raised by employees or workers. - Strengthens employee engagement and organizational harmony. Prevention of Sexual Harassment (POSH) Policy - In line with the Sexual Harassment of Women at Workplace Act, 2013. - An Internal Complaints Committee (ICC) is constituted with authority to investigate and resolve sexual harassment complaints. - Ensures confidentiality, fair hearing, and protection against retaliation. Reporting Channels & Safeguards - Confidential reporting lines, whistleblower protections, and support for mediation where necessary.	

- Strong non-recrimination policy ensures that whistleblowers and complainants are protected against any adverse treatment.
- Policies are regularly reviewed and enhanced to ensure compliance with evolving human rights standards and legal frameworks.

Question P5.E6: Complaints made by employees and workers:

P5.E6 Number of Complaints on the following made by employees and workers:							
S No	Category	FY25			FY24		
		Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
1	Sexual Harassment	0	0	NA	0	0	NA
2	Discrimination at workplace	0	0	NA	0	0	NA
3	Child Labour	0	0	NA	0	0	NA
4	Forced Labour /Involuntary Labour	0	0	NA	0	0	NA
5	Wages	0	0	NA	0	0	NA
6	Other human rights related issues	0	0	NA	0	0	NA

Question P5.E7: Complaints filed under the Sexual Harassment of Women at Workplace:

P5.E7 Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:			
S No	Category	FY25	FY24
1	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
2	Complaints on POSH as a % of female employees / workers	0	0
3	Complaints on POSH upheld	0	0

Question P5.E8: Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

P5.E8 Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	
RFPL upholds a zero-tolerance policy toward any form of workplace discrimination or harassment. The Company has instituted robust safeguards to ensure fair treatment and protection of all complainants throughout the grievance resolution process: • Prompt Reporting Encouraged: Employees are actively encouraged to report incidents of harassment or discrimination without fear of retribution. • Independent Internal Complaints Committee (ICC): In compliance with the POSH Act, the ICC operates autonomously to investigate complaints of sexual harassment with neutrality and fairness. • Ombudsperson Mechanism: An Ombudsperson is appointed to oversee complaint handling, reinforcing the impartiality of the redressal process. • Strict Anti-Retaliation Measures: The organization explicitly prohibits any retaliation, victimization, or adverse action against individuals who report misconduct in good faith or assist in investigations. • Confidentiality Assured: The identity of the complainant is kept confidential at all stages to protect privacy and dignity. • Peaceful and Conciliatory Resolution: The grievance redressal process emphasizes resolution through dialogue and mutual respect.	

Question P5.E9: Human Rights as part of Business Agreements and Contracts

P5.E9 Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes. RFPL's Supplier Code of Conduct (SCoC) embeds human rights principles into its contractual arrangements with vendors, suppliers, and other value chain partners.

The SCoC aligns with:

- Core Conventions of the International Labour Organization (ILO)
- United Nations Universal Declaration of Human Rights
- United Nations Global Compact (UNGC) Principles
- Relevant national labour and social compliance laws

Question P5.E10: Assessment of Plants & Offices for Human Rights Issues

P5.E10 Assessments for the year:

Assessment	% 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	100%

Question P5.E11: Corrective Actions based on Assessments as per P5.E9

P5.E11 Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

No significant risks were reported in the assessment.

3.6 Principle 6: Businesses should respect and make efforts to protect and restore the Environment.

Question P6.E1: Energy Consumption

P6.E1 Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	Units	FY25	FY24 ²
From Renewable Sources			
Total electricity consumption (A)	GJ	1638	0
Total fuel consumption (B)	GJ	164286	108526
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	165924	108526
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	32813	25975*
Total fuel consumption (E)	GJ	825	1420
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	33638	28774
Total energy consumed (A+B+C+D+E+F)	GJ	199562	135921
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	GJ lakh Turnover	9.42	6.68
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/Rs lakh Turnover PPP	194.53	137.99

² Data for FY24 changed due to change in Standard Operating Procedure & Emission Factors. For PPP Calculations, the PPP Conversion Factor of 20.66 was used, as per <https://www.imf.org/external/datamapper/profile/IND>

Energy intensity in terms of physical output	GJ/MT	5.14	4.83
Energy intensity (optional) – the relevant metric may be selected by the entity	GJ/MT	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, Bureau Veritas (India) Private Limited	

*Excluded 3,83,003 kWh as consumed for 300 BPM trials.

Question P6.E2: Perform Achieve Trade (PAT) Scheme & Applicability

P6.E2	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
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No

Question P6.E3: Water Withdrawal & Consumption

P6.E3 Provide details of the following disclosures related to water, in the following format:			
Parameter	Units	FY25	FY24
Water withdrawal by source (in kiloliters)			
(i) Surface water	m3 / Kiloliters	0	0
(ii) Groundwater	m3 / Kiloliters	285899	205543*
(iii) Third party water	m3 / Kiloliters	0	0
(iv) Seawater / desalinated water	m3 / Kiloliters	0	0
(v) Others	m3 / Kiloliters	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	m3 / Kiloliters	285899	205543
Total volume of water consumption	m3 / Kiloliters	285899	205543
Water intensity per rupee of turnover (Water consumed / turnover) - m3/ Rs. Lakh or KL/Rs. Lakh	KL/Rs. lakh	13.49	10.10
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	KL/ Rs lakh Turnover PPP	278.70	208.67
Water intensity in terms of physical output	KL/MT Product	7.36	7.31
Water intensity (optional) – the relevant metric may be selected by the entity	KL/MT Product	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, Bureau Veritas (India) Private Limited	

* Excluded 16,388 KL of water as consumed for 300 BPM trials.

Question P6.E4: Water Discharge

P6.E4 Provide details of the following disclosures related to water discharge, in the following format:			
Parameter	Units	FY25	FY24
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	m3/Kiloliter	0	0
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
(ii) Groundwater	m3/Kiloliter	0	0
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
(iii) Third party water	m3/Kiloliter	0	0
- No treatment	m3/Kiloliter	0	0
- With treatment	m3/Kiloliter	0	0
(iv) Seawater / desalinated water	m3/Kiloliter	0	0
- No treatment	m3/Kiloliter	0	0

- With treatment – please specify level of treatment	m3/Kiloliter	0	0
(v) Others	m3/Kiloliter	0	0
- No treatment	m3/Kiloliter	0	0
- With treatment – please specify level of treatment	m3/Kiloliter	0	0
Total water discharged (in kiloliters)	m3/Kiloliter	0	0
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.		Yes, Bureau Veritas (India) Private Limited	

Question P6.E5: Zero Liquid Discharge

P6.E5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
	Yes, RFPL operates Effluent Treatment and Sewage Treatment plants, and 100% treated water is being used for gardening and toilet flushing.

Question P6.E6: Air Emissions (Other than GHG Emission)

P6.E6	Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:		
Parameter	Units	FY25	FY24 ³
NOx	mg/Nm3	180	167
SOx	mg/Nm3	20	16
Particulate matter (PM)	mg/Nm3	21	20
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, Bureau Veritas (India) Private Limited	

Question P6.E7: GHG (Green House Gas) Emissions (Scope 1 & 2)

P6.E7	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:		
Parameter	Units	FY25	FY24 ³
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	59	112
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	6626	5440
Total Scope 1 and Scope 2 emissions	Metric tonnes of CO2 equivalent	6685	5552
Total Scope 1 and Scope 2 emissions per rupee of turnover	Tonnes of CO2/ Rs. Lakh Turnover	0.32	0.27
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Tonnes of CO2/ Lakh USD Turnover PPP	6.52	6.61
Emission intensity in terms of physical output	Tonnes of CO2/ MT	0.17	0.20
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, Bureau Veritas (India) Private Limited	

³ Data for FY24 changed due to change in Standard Operating Procedure.

Question P6.E8: Projects to reduce GHG Emission

P6.E8 Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes

- 1) Renewable Energy Adoption: RFPL consumed 1638 GJ of Renewable Power in FY24-25, leading to a avoidance of 331 tCO₂e GHG Emission. In addition, RFPL consumes 9127 tons of Biomass in the form of Wood.
- 2) Various Energy Efficiency projects implemented at RFPL avoided emission equivalent to 65 tCO₂e, which include:
 - Optimization of power consumption in Combi room AHU (45KW)
 - Optimization of power by replacing Carrier chiller with VAM chiller along with cooling tower
 - Optimization of power consumption in chambers (30nos)

Question P6.E9: Waste Management

P6.E9 Provide details related to waste management by the entity, in the following format:

Parameter	Units	FY25	FY24
Total Waste generated (in MT (Metric Tonnes))			
Plastic waste (A)	MT	142	104
E-waste (B)	MT	0	0
Bio-medical waste (C)	MT	0.69	0.01
Construction and demolition waste (D)	MT	0	0
Battery waste (E)	MT	3	2
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	12	1
Other Non-hazardous waste generated (H). Please specify, if any.	MT	2151	2046
Total (A+B + C + D + E + F + G + H)	MT	2308	2153
Waste intensity per rupee of turnover (Waste generated / turnover)	MT/Rs. Lakhs	0.11	0.11
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/ Lakh USD PPP	2.25	2.19
Waste intensity in terms of physical output	MT/MT	0.06	0.08
Waste intensity (optional) – the relevant metric may be selected by the entity (MT/MT)	MT/MT	NA	NA

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of Waste	Units	FY25	FY24
(i) Recycled	MT	333.2	276.6
(ii) Re-used	MT	1974.4	1876.4
(iii) Other recovery operations	MT	0	0
Total Waste Recovered	MT	2308	2153
Waste Recycled Recovered /Total Waste generated (MT/MT)		100%	100%

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of Waste	Units	FY25	FY24
(i) Incineration	MT	0.69	0.01
(ii) Landfilling	MT	0	0
(iii) Other Disposal Operations	MT	0	0
Total Waste Disposed	MT	0.69	0.01
Waste Disposal /Total Waste generated (MT/MT)		0%	0%

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.

Yes, Bureau Veritas
(India) Private Limited

Question P6.E10: Waste Management Practices

P6.E10	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.
RFPL has implemented a waste classification system to manage the disposal and recycling of waste materials. We prioritize recycling and timely disposal of waste, using third-party contractors for controlled disposal. Solid waste is categorized into hazardous and non-hazardous, and the team follows established procedures to collect and store waste in designated areas. Non-hazardous waste including plastic scrap, metal scrap, cotton boxes, and pulp scrap is forwarded to authorized recyclers.	

Question P6.E11: Operations in Ecologically Sensitive Areas

P6.E11	If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:		
S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			NA

Question P6.E12: Environmental Impact Assessment (EIA)

P6.E12	Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year				
Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
RFPL does not have any green-field projects in the current reporting period which requires EIA according to the EIA notification, 2006.					

Question P6.E13: Compliance with Environmental Laws & Regulations

P6.E13	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):			
	Yes			
	If not, provide details of all such non-compliances, in the following format:			
S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, RFPL is in adherence to all relevant environmental laws, regulations, and guidelines.				

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

Question P7.E1: Affiliations with trade and industry chambers/ associations

P7.E1 Affiliations with trade and industry chambers/ associations		
a.	Number of affiliations with trade and industry chambers/ associations	6
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	Confederation of Indian Industry (CII)	National
2	All India Food Processors Association (AIFPA)	National
3	Export Inspection Council (EIC)	National
4	Quality Circle Forum of India (QCFI)	National
5	European Fruit Juice Association (A.I.J.N)	International
6	International Fruit and Vegetable Juice Association (IFU)	International

Question P7.E2: Anti-Competitive Conduct

P7.E2 Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.		
Name of authority	Brief of the case	Corrective action taken
There have been no adverse orders against the Company pertaining to anti-competitive conduct from regulatory bodies.		

3.8 Principle 8: Businesses should promote inclusive growth and equitable development

Question P8.E1: Social Impact Assessment

P8.E1 Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.					
Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
We are not required to carry out our Social Impact Assessments as per law.					

Question P8.E2: Rehabilitation and Resettlement (R&R) Projects

P8.E2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:						
S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No Rehabilitation and Resettlement projects are on-going at RFPL .						

Question P8.E3: Community Grievance Redressal Mechanism

P8.E3	Describe the mechanisms to receive and redress grievances of the community.
A formal grievance redressal mechanism has been established to address concerns raised by the community. This process outlines clear steps for managing both written and verbal complaints related to the organization's operations or those of its contractors. It is designed to ensure that all grievances are handled in a manner that is culturally sensitive, respectful, timely, and consistent.	

As part of this mechanism, CSR personnel play an active role in engaging with local communities, gathering feedback, and identifying concerns on-site. The system ensures comprehensive handling of community grievances through structured stages, including receipt, acknowledgement, assessment, assignment, investigation, and resolution.

Question P8.E4: Sourcing from MSME/Small Producers & Near by Districts

P8.E4 Percentage of input material (inputs to total inputs by value) sourced from suppliers:			
S No	Sourcing from	FY25	FY24
A	Directly sourced from MSMEs/ small producers	83%	66%
B	Directly from within India	98%	98%

Question P8.E5: Job creation in smaller towns

P8.E5 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			
S No	Location	FY25	FY24
A	Rural	96%	95%
B	Semi-urban	0%	0%
C	Urban	4%	5%
D	Metropolitan	0%	0%

3.9. Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

Question P9.E1: Mechanisms in place to receive and respond to consumer complaints.

P9.E1 Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	
At RFPL, we prioritize customer complaints and recognize the importance of being responsive, transparent, and solution-oriented in resolving them effectively and to the satisfaction of our customers. We have implemented a customer SPOC for handling the complaints that systematically records and addresses grievances related to our products, quality, service, and other relevant matters.	

Question P9.E2: Products & Services with ESG Information

P9.E2 Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:		
S No	Information Regarding	As a percentage to total turnover ⁴
1	Environmental and social parameters relevant to the product	100%
2	Safe and responsible usage	100%
3	Recycling and/or safe disposal	100%

⁴ We supply Fruit Pulp & Concentrates, and Fruit based & Functional Beverages to our customers and provide relevant safe handling & storage information on need basis.

Question P9.E3: Complaints made by Consumers

P9.E3 Number of consumer complaints in respect of the following:							
S No	Category	FY25			FY24		
		Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
1	Data Privacy	0	0	NA	0	0	NA
2	Advertising	0	0	NA	0	0	NA
3	Cyber-Security	0	0	NA	0	0	NA
4	Delivery of Essential Services	0	0	NA	0	0	NA
5	Restrictive Trade Practices	0	0	NA	0	0	NA
6	Unfair Trade Practices	0	0	NA	0	0	NA
7	Others (Product Related)	14	0	Closed	7	0	Closed

Question P9.E4: Product recalls on account of safety issues:

P9.E4 Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:			
S No	Recall	Number	As a percentage to total turnover
1	Voluntary recalls	0	0%
2	Forced recalls	0	0%

Question P9.E5: Framework/ policy on cyber security and risks related to data privacy.

P9.E5 Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.	
Yes. The Company has Information Security Policy and Data Protection Policy. This policy is hosted on the company's internal servers & is accessible to all internal stakeholders.	

Question P9.E6: Corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers.

P9.E6 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 Complaints received pertaining to advertising, delivery of essential services, cyber security and data privacy	

Question P9.E7: Data Breaches

P9.E7 Provide the following information relating to data breaches:		
A	Number of instances of data breaches	0
B	Percentage of data breaches involving personally identifiable information of customers	0
C	Impact, if any, of the data breaches	No Data Breaches occurred in FY25.

*****End of Business Responsibility & Sustainability Report*****
RNGalla Family Pvt Ltd

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT



To

The Board of Directors of RNGalla Family Private Limited

Introduction and objectives of work

The Board of Directors of RNGalla Family Private Limited (hereinafter abbreviated as "RFPL" have engaged us for providing Assurance Report on identified sustainability information in the Business Responsibility & Sustainability Report (BRSR) of "RNGalla Family Private Limited" for the year ended March 31, 2025. This Sustainability report has been prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) based on the National Guidelines for Responsible Business Conduct (NGRBC).

Intended User

The assurance statement is made solely for "RNGalla Family Private Limited" as per the governing contractual terms and conditions of the assurance engagement contract between "RFPL" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "RFPL" for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Limited Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The reporting Period:

1st April 2024 to 31st March 2025.

The reporting boundaries considered for this reporting period are as follows:

RFPL, Galla Foods Division, Thenepalle, Puthalapattu (M), Chittoor, Andhra Pradesh 517124

As part of its independent Limited assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visits at RNGalla Family Private Limited Galla Foods Division, Thenepalle. Bureau Veritas interviewed personnel of RFPL's including HSE, Maintenance, Corporate Sustainability, HR, Quality and other relevant departments.

- The Company had submitted performance data on reported BRSR topics. The data pertaining to RNGalla Family Private Limited was assessed by Bureau Veritas through the process above described.
- Data on various BRSR disclosures was assessed for the location as mentioned above. Later, it was confirmed that the same assessed data went into preparation of the final data within the BRSR Report 2024-25.

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the BRSR report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of BRSR Report. Our sole responsibility is to provide independent Limited Assurance on the BRSR report for the financial year ended 31st March 2025.

Our Findings

On the basis of our methodology and the activities described above,

- Nothing has come to our attention to indicate that the BRSR disclosures are inaccurate or that the information included therein is not fairly stated.
- It is our opinion that Company has established appropriate systems for the collection, aggregation, and analysis of data on Sustainability/Non-Financial performance disclosures in the BRSR.
- The BRSR Report provides a fair representation of the Company's activities as included therein.
- The information is presented in a clear, understandable, and accessible manner, and allows readers to form a balanced opinion over the Company and status during the reporting period.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by RFPL and statements of future commitment).
- Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

Our assurance does not extend to the activities and operations of "RFPL" outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety, and social accountability with over 196 years of history. Its assurance team has extensive experience in conducting assessments over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with RFPL.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our Limited assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

M Rama Mohan RAO
Lead Assuror
Bureau Veritas (India) Private Limited
Hyderabad, India
Dt: September 29, 2025

Rupam BARUAH
Technical Reviewer
Bureau Veritas (India) Private Limited
Mumbai, India
Dt: September 29, 2025

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT



To

The Board of Directors of RNGalla Family Private Limited

Introduction and objectives of work

The Board of Directors of RNGalla Family Private Limited (hereinafter abbreviated as "RFPL") have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions ("the GHG Inventory") i.e. Scope 1 and Scope 2 emissions data as defined by the ISO 14064: Part 1 Standard and covering the Company's emissions over the period 1st April 2024 to 31st March 2025, which forms part of the Company's disclosure for BRSR report of FY 2024-25 and its ESG Snapshot for FY 2024-25.

Intended User

The assurance statement is made solely for "RNGalla Family Private Limited" as per the governing contractual terms and conditions of the assurance engagement contract between "RFPL" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "RFPL" for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Limited Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance. The verification applies a $\pm$ 5% uncertainty towards errors and omissions.

The reporting boundaries considered for this reporting period are as follows:

RFPL, Galla Foods Division, Thenepalle, Puthalapattu (M), Chittoor, Andhra Pradesh 517124

The Scope of work agreed upon with "RNGalla Family Private Limited" includes verifications of its GHG emissions (Scope 1 and Scope 2) as listed below:

Scope 1 emissions arising from

- Consumption of diesel (in DG Sets)
- Usage (topping up) of different refrigerant gases and
- Usage (topping up) of Carbon Dioxide gas in Fire extinguishers.
- Biomass Usage for Boilers

Scope 2 emissions arising from

- Use of purchased electricity from Grid

As part of its independent Limited Assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes used to collect, analyze and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visits at RNGalla Family Private Limited, Galla Foods Division, Thenepalle Plant. Bureau Veritas interviewed personnel of RFPL's including Environment and Energy.

Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of RFPL emissions provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions at RFPL, Thenepalle Sites
- On site assessment from July 28th to 29th 2025 for the data monitoring and reporting at RFPL, Thenepalle Sites

Conclusion:

Scope	Source	GHG Emissions (tCO ₂ e)
Scope 1	Emissions arising from the consumption of fuels like diesel, Biomass, LPG, use of refrigerant gases & CO ₂	59
Scope 2	Emissions from consumption of grid electricity	6626
Total		6685

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of GHG Inventory Report. Our sole responsibility is to provide independent Limited assurance on the GHG Inventory report for the financial year ended 31st March 2025.

Our Findings

On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of RNGalla Family Private Limited GHG Emissions – Inventory for FY 2024-25.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by RFPL and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of “RFPL” outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety, and social accountability with over 196 years of history. Its assurance team has extensive experience in conducting assessments over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with RFPL.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our Limited Assurance Report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



M Rama Mohan RAO
Lead Assuror
Bureau Veritas (India) Private Limited
Hyderabad, India
Dt: September 29, 2025



Rupam BARUAH
Technical Reviewer
Bureau Veritas (India) Private Limited
Mumbai, India
Dt: September 29, 2025