



## RAIN INDUSTRIES LIMITED

RIL/SEs/2026

April 16, 2026

The General Manager Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort <u>Mumbai-400 001</u>	The Manager Listing Department The National Stock Exchange of India Limited Bandra Kurla Complex Bandra East <u>Mumbai – 400 051</u>
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Dear Sir/Madam,

Sub : Business Responsibility & Sustainability Report for the Financial year ended December 31, 2025 – Reg.

Ref : 1) Regulation 34 (2) (f) other applicable Regulations of SEBI (LODR) Regulations, 2015  
2) Scrip Code: 500339 (BSE) & Scrip Code: RAIN (NSE)

With reference to the above stated subject, please find enclosed herewith the Business Responsibility & Sustainability Report (BRSR) for the Financial year ended December 31, 2025 of the Company.

This is for your information and record.

Thanking you,

Yours faithfully,  
for Rain Industries Limited

S. Venkat Ramana Reddy  
Company Secretary

Annexure – 10

# Business Responsibility & Sustainability Reporting

for the Financial year ended December 31, 2025

As per Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

## Section A: General Disclosures

### I. Details of the listed entity<sup>1</sup>:

- Corporate Identity Number (CIN) of the Listed Entity:** L26942TG1974PLC001693
- Name of the Listed Entity:** Rain Industries Limited (RAIN or RIL or the Company)
- Year of Incorporation:** March 15, 1974
- Registered office address:** Rain Center, 34, Srinagar Colony, Hyderabad- 500073, Telangana State, India.
- Corporate address:** Rain Center, 34, Srinagar Colony, Hyderabad - 500073, Telangana State, India.
- E-mail:** [secretarial@rain-industries.com](mailto:secretarial@rain-industries.com)
- Telephone:** 040-40401234
- Website:** [www.rain-industries.com](http://www.rain-industries.com)
- Financial Year for which reporting is being done:** January 1, 2025 to December 31, 2025.
- Name of the Stock Exchange(s) where shares are listed:** BSE Limited and National Stock Exchange of India Limited
- Paid-up Capital:** ₹ 672,691,358
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:** Mr. S. Venkat Ramana Reddy, Company Secretary, Telephone: 040-40401234, Email: [secretarial@rain-industries.com](mailto:secretarial@rain-industries.com).
- Reporting boundary<sup>2</sup> - 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):** Consolidated Basis.<sup>3</sup>
- Name of assessment or assurance provider:** DQS India
- Type of assessment or assurance obtained<sup>4</sup>:** Reasonable Assurance for BRSR Core indicators and Limited Assurance for selected non-core indicators.

### II. Products / Services<sup>5</sup>:

#### 16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Carbon	Manufacturing of carbon products (Calcined Petroleum Coke and Coal Tar Pitch and Petroleum Pitch and various other products from tar distillation) and electricity from waste heat recovery	74.46%
2	Advanced Materials	Manufacturing of Engineered Products, Chemical Intermediates and Resins	18.87%
3	Cement	Manufacturing and Sale of Cement	6.67%

<sup>1</sup>GRI 2-1, <sup>2</sup>GRI 2-2, <sup>3</sup>GRI 2-4, <sup>4</sup>GRI 2-5, <sup>5</sup>GRI 2-6

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

Sl. No.	Product / Service	NIC Code*	% of total Turnover contributed
1	Carbon Products (Calcined Petroleum Coke and Coal Tar Pitch and Petroleum Pitch)	191	73.27%
2	Manufacture and Sale of Cement	239	6.67%
3	Electric Power Generation, Transmission and Distribution	351	1.31%
4	Advanced Materials	201	18.75%

\* As per National Industrial Classification, 2008 – Ministry of Statistics and Programme Implementation.

### III. Operations<sup>6</sup>:

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

Location	Number of plants	Number of offices	Total
National	4	6	10
International	12	1	13

#### 19. Markets served by the entity:

##### a. Number of locations

Locations	Number
National (No. of States)	Seven States i.e., Andhra Pradesh, Telangana, Tamil Nadu, Karnataka, Maharashtra, Odisha and Kerala.
International (No. of Countries)	Seven i.e., Germany, Belgium, Russia, Canada, Poland, United States of America and UAE

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

The contribution of exports is 28%\* of the total turnover of the entity.

\*Exports of Indian entities only considered at Group level

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

RAIN serves a diverse range of industries, including aluminium, graphite and construction. It also caters to sectors like wood preservation, adhesives, rubber, refractory and coatings. The Company provides specialty products tailored to each industry's unique needs, supporting manufacturing processes, enhancing material properties, and improving overall performance across various applications.

### IV. Employees:

#### 20. Details as at the end of Financial Year:

##### a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Employees</b>						
1.	Permanent (D)	1,786	1,585	88.7%	201	11.3%
2.	Other than Permanent (E)	8	5	62.5%	3	37.5%
3.	<b>Total employees (D + E)</b>	1,794	1,590	88.6%	204	11.4%

<sup>6</sup>GRI 2-7, GRI 2-8, GRI 405-1

## Business Responsibility &amp; Sustainability Reporting

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Workers</b>						
4.	Permanent (F)	537	514	95.7%	23	4.3%
5.	Other than Permanent (G)*	2,258	2,237	99.1%	21	0.9%
6.	<b>Total workers (F + G)*</b>	<b>2,795</b>	<b>2,751</b>	<b>98.4%</b>	<b>44</b>	<b>1.6%</b>

\*In CY 2025, there is an increase in the number of 'other than permanent workers' as compared to CY 2024. This is due to the fact that contract workers are also included as a part of the data.

## b. Differently abled Employees and worker:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Differently Abled Employees</b>						
1.	Permanent (D)	13	5	38.5%	8	61.5%
2.	Other than Permanent (E)	0	0	NA	0	NA
3.	<b>Total differently abled employees (D + E)</b>	<b>13</b>	<b>5</b>	<b>38.5%</b>	<b>8</b>	<b>61.5%</b>
<b>Differently Abled Workers</b>						
4.	Permanent (F)	9	9	100.0%	0	0.0%
5.	Other than permanent (G)	0	0	NA	0	NA
6.	<b>Total differently abled workers (F + G)</b>	<b>9</b>	<b>9</b>	<b>100.0%</b>	<b>0</b>	<b>0.0%</b>

21. Participation / Inclusion / Representation of women<sup>7</sup>:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	3	0	0

V. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)<sup>8</sup>:

22.	CY ended December 31, 2025			CY ended December 31, 2024			CY ended December 31, 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.57%	9.87%	13.2%	7.9%	0.8%	8.8%	14.0%	10.8%	12.8%
Permanent Workers	4.73%	9.44%	4.9%	3.6%	0.2%	3.8%	6.3%	5.0%	4.7%

<sup>7</sup>GRI 405-1, GRI 401-1

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

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures<sup>9</sup>:

Sl. No.	Name of the Holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A participate in the Business Responsibility initiatives of the listed entity? (Yes / No)
1	Rain Cements Limited (RCL)	Subsidiary Company	100	Yes
2	Rain CII Carbon (Vizag) Limited (RCCVL)	Subsidiary Company	100	Yes
3	Rain Verticals Limited	Subsidiary Company	100	Yes
4	Renuka Cement Limited	Subsidiary Company	100	Yes
5	Rain Carbon Inc. (RCI)	Subsidiary Company	100	Yes
6	Rain Commodities (USA) Inc.	Subsidiary Company	100	Yes
7	Rain CII Carbon LLC	Subsidiary Company	100	Yes
8	Rain Carbon Canada Inc.	Subsidiary Company	100	Yes
9	Rain Carbon BV	Subsidiary Company	100	Yes
10	VFT France S.A	Subsidiary Company	100	Yes
11	Rumba Invest BVBA & Co. KG	Subsidiary Company	94.9	Yes
12	Rain Carbon Germany GmbH	Subsidiary Company	99.7	Yes
13	Severtar Holding Ltd.	Subsidiary Company	65.3	Yes
14	Severtar Holding ILLC	Subsidiary Company	65.3	Yes
15	OOO RÜTGERS Severtar	Subsidiary Company	65.3	Yes
16	OOO Rain Carbon	Subsidiary Company	100	Yes
17	Rain Carbon Poland Sp. z. o. o	Subsidiary Company	100	Yes
18	Rain Carbon (Shanghai) Trading Co. Ltd.	Subsidiary Company	100	Yes
19	Rain Carbon Wohnimmobilien GmbH & Co. KG	Subsidiary Company	100	Yes
20	Rain Carbon Gewerbeimmobilien GmbH & Co. KG	Subsidiary Company	100	Yes
21	Rain Carbon GmbH	Subsidiary Company	100	Yes
22	Rain Holding Limited	Subsidiary Company	100	Yes
23	Rain Commodities FZCO	Subsidiary Company	100	Yes
24	InfraTec Duisburg GmbH (IDGmbH)	Associate Company	30	Yes

## VII. CSR Details:

24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes  
(ii) **Turnover (in ₹):** 1,414.62 Million (Standalone- for financial year ended December 31, 2024)  
(iii) **Net worth (in ₹):** 2,691.13 Million (Standalone- for financial year ended December 31, 2024)

<sup>9</sup>GRI 2-2

**VIII. Transparency and Disclosures Compliances:**

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes / No) (If Yes, then provide web-link for grievance redress policy) <sup>10</sup>	CY ended December 31, 2025			PY ended December 31, 2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	43	Nil	-	56	Nil	-
Employees and Workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Others (please specify)	Yes	Nil	Nil	Nil	Nil	Nil	Nil

Note: Web-link for grievance redress policy: [https://rain-industries.com/assets/pdf/ril---whistle-blower-policy---09.05.2023\\_20230524042659.pdf](https://rain-industries.com/assets/pdf/ril---whistle-blower-policy---09.05.2023_20230524042659.pdf)

**26. Overview of the entity's material responsible business conduct issues<sup>11</sup>:**

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

Sl. No.	Material issue identified	Indicate whether Risk or Opportunity (R / O)	Rationale for identifying the Risk / Opportunity	In case of Risk, approach to adapt or mitigate <sup>12</sup>	Financial implications of the Risk or Opportunity (Indicate positive or negative implications) <sup>13</sup>
1	Conservation – water, energy and waste recycling	Opportunity	Responsible use of resources that includes water conservation efforts, improving energy efficiency, reducing emissions, efficient waste disposal approaches, designing innovative solutions to reduce, reuse and recycle, supports the Company's actions towards sustainable growth.	-	Positive, Conservation of resources leads to: - Positive economic benefit as it brings about cost saving, - Efficient usage of resources, - Regulatory compliance and beyond.
2	Renewable energy	Opportunity	Renewable energy initiatives forms an important aspect of the Company's sustainability driven pursuits, which is also a promising solution to climate change problem	-	Positive, even though the ROI is longer it has in store inevitable benefits of i) Reduction in overall energy cost ii) Reduction in emissions.
3	Learning and development	Opportunity	Training is one of the key factors in equipping employees to contribute sustainably.	-	Positive, Consistent efforts towards training in the areas of Quality and Environment, health and safety (EHS) equips the work force to meet a surge in demand of the business.

<sup>10</sup> GRI 2-16, GRI 2-25, GRI 2-26, <sup>11</sup> GRI 3-2, <sup>12</sup> GRI 3-3, <sup>13</sup> GRI 201-2

**Section B: Management and Process Disclosures**

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No) <sup>14</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	<a href="https://rain-industries.com/investors/disclosure-under-regulation-46">https://rain-industries.com/investors/disclosure-under-regulation-46</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No) <sup>15</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes / No) <sup>16</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes / certifications / labels / standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All the policies are comparable with the best practices in the industry.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Y	Y	Y <sup>17</sup>	Y	Y	Y	Y	Y	Y
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Y	Y	Y	Y	Y	Y	Y	Y	Y

**Governance, leadership and oversight**

7. Statement by Director responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) <sup>18</sup> : <b>Yes</b>									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies) <sup>19</sup> .	Name:	Mr. Jagan Mohan Reddy Nellore							
	Designation:	Managing Director							
	DIN:	00017633							
9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details <sup>20</sup> .	Yes	(Rain Industries Limited Sustainability Steering Committee)							
	Chair:	Matthew Scott-Hansen (Executive Vice President, Rain Carbon. Inc.) Rolf Roers (Vice President, Global Regulatory Affairs and Sustainability)							
	Name:	Mr. Jagan Mohan Reddy Nellore							
	Designation:	Managing Director							
	DIN:	00017633							
	Telephone Number:	040-40401234							
	e-mail id:	<a href="mailto:secretarial@rain-industries.com">secretarial@rain-industries.com</a>							

<sup>14</sup> GRI 2-23, <sup>15</sup> GRI 2-24, <sup>16</sup> GRI 2-23, <sup>17</sup> GRI 3-3, <sup>18</sup> GRI 2-22, <sup>19</sup> GRI 2-13, <sup>20</sup> GRI 2-9

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## 10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										N	N	N	N	N	N	N	N	N

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

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

## Section C: Principle Wise Performance Disclosure

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

## Principle 1

## Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable:

## Essential Indicators:

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year <sup>21</sup>:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	Code of Business Conduct and Ethics	100
Key Managerial Personnel	1	Code of Business Conduct and Ethics	100
Employees other than BoD and Key Management Personnel (KMPs)	1	Code of Business Conduct and Ethics	100
Workers	1	Code of Business Conduct and Ethics	100

\*Information provided is for the Indian entities (i.e. the holding company and all wholly-owned subsidiary companies in India).

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by Directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)<sup>22</sup>:

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Penalty / Fine	NA	NA	NA	NA	No
Settlement	NA	NA	NA	NA	No
Compounding	NA	NA	NA	NA	No
Non-Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions		Brief of the Case	Has an Appeal been preferred? (Yes / No)
Imprisonment	NA	NA		NA	No
Punishment	NA	NA		NA	No

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
NA	NA

<sup>21</sup> GRI 2-17, <sup>22</sup> GRI 2-27

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**4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy<sup>23</sup>:**

Yes.

The Company has policy on Anti-Bribery and Anti-Corruption covers the Company and its subsidiaries. The web-link to the policy is [https://www.rain-industries.com/assets/pdf/ril---anti-corruption-and-anti-bribery-policy\\_20251111101445.pdf](https://www.rain-industries.com/assets/pdf/ril---anti-corruption-and-anti-bribery-policy_20251111101445.pdf)

**5. Number of Directors / KMPs / employees / workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption<sup>24</sup>:**

Particulars	CY ended December 31, 2025	PY ended December 31, 2024
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particulars	CY ended December 31, 2025		PY ended December 31, 2024	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

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

Particulars	CY ended December 31, 2025	PY ended December 31, 2024
Number of days of accounts payables	38	41*

\*The number for PY 2024 was revised since there was a change in calculation methodology.

**9. Openness of business:**

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

Parameter	Metrics	CY ended December 31, 2025	PY ended December 31, 2024**
Concentration of Purchases <sup>#</sup>	a. Purchases from trading houses as % of total purchases	6%	7%
	b. Number of trading houses where purchases are made from	8	12
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	99.79%
Concentration of Sales <sup>#</sup>	a. Sales to dealers / distributors as % of total sales	23%	36%
	b. Number of dealers / distributors to whom sales are made	2,144	2,294
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	16%	17%

<sup>23</sup>GRI 2-23, GRI 205-2, <sup>24</sup>GRI 205-3

Parameter	Metrics	CY ended December 31, 2025	PY ended December 31, 2024**
Share of RPTs in*	a. Purchases (Purchases with related parties / Total Purchases)	0.00%	0.00%
	b. Sales (Sales to related parties / Total Sales)	0.17%	0.13%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

\*Purchases represents actual purchases during the year while expenses reported in profit and loss is based on consumption

\*\*The number for PY 2024 was revised for consistency reasons

#Information provided is for the Indian entities (RCCVL and RCL)

**Leadership Indicators:**

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

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

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

Yes.

The Board of Directors have to give declarations about their interest or concern in other companies, bodies corporate, firms or other association of individuals in Form MBP-1. If any Director is interested in the item of agenda at the time of meetings, they will vacate the meeting to avoid conflicts of interest.

**Principle 2**

**Businesses should provide goods and services in a manner that is sustainable and safe:**

**Essential Indicators:**

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

	CY ended December 31, 2025	Details of improvements in environmental and social impacts
R&D	RAIN's Cement segment: NA RAIN's Carbon & Advanced Materials segments: 87%	Carbon & Advanced Material segments: <ul style="list-style-type: none"> <li>Scaling processes to convert petrochemical byproducts into coal-tar-analogue feedstocks for carbon precursor production and broadening raw material platforms for battery-grade PETRORES<sup>®</sup> and LIONCOAT<sup>®</sup> products.</li> <li>Launching a new specialty distillate for conductive carbon black in batteries and fuel cells.</li> <li>Establishing the Rain Technology Innovation Center (Hamilton, Ontario) for carbon-based anode material development and testing.</li> <li>Running multiple publicly funded projects (OVIN, NGen, CMIF, Canada-Germany ZIM) focused on purification, coating, upcycling and sustainable graphite supply chains.</li> <li>Enhancing natural graphite via advanced carbon precursor coating and developing solutions to upcycle fine graphite byproducts.</li> <li>Contributing to EU Horizon Europe "SOURCE" project on sustainable synthetic graphite through fossil, bio-based and recycled streams.</li> </ul>

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	CY ended December 31, 2025	Details of improvements in environmental and social impacts
R&D		<ul style="list-style-type: none"> <li>Introducing SVHC-free NOVARES<sup>®</sup> LM resins to replace LA / LC / HA grades in coatings and adhesives.</li> <li>Using hydrogenated hydrocarbon resins to enable phthalate-free PVC compounds for safer applications.</li> <li>Improving purity and metal contaminant control in PETRORES<sup>®</sup> and LIONCOAT<sup>®</sup> battery-grade precursors.</li> <li>Researching integration of biogenic materials into carbon precursors for more sustainable products.</li> </ul>
CAPEX	RAIN's Cement segment: 15% RAIN's Carbon and Advanced Materials segments: 34%	<p>Cement segment:</p> <ul style="list-style-type: none"> <li>Installation of Solar Panels</li> </ul> <p>Carbon &amp; Advanced Material segments:</p> <ul style="list-style-type: none"> <li>Lake Charles boiler economiser 1 / 2 modification &amp; upgrade</li> <li>Lake Charles boiler feedwater heat exchanger upgrade</li> <li>Lake Charles Baghouse MCC HVAC upgrade</li> <li>Wastewater pretreatment Pilot Plant</li> <li>Natural gas boiler replacement</li> <li>Retrofitting energy consumption meters</li> <li>MBR Membranes Replacement</li> <li>Subcentrals fire alarm systems etc.</li> </ul>

2. a. Does the entity have procedures in place for sustainable sourcing<sup>25</sup>? (Yes / No)

Yes

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

Supply chain sustainability is managed differently and individually at each site. Procedures are in place that require a full check of whether a new purchased product fulfils all environmental and safety requirements, including risk analysis and a regulatory compliance check. We aim to further harmonise our approach to do supplier assessments according to national and global regulations.

RAIN's Supplier Code of Conduct (SCoC) was implemented globally during CY 2024 and is communicated to our suppliers annually. The SCoC can be found on RAIN's websites. A respective internal procedure was established as well. This procedure requires RAIN to regularly monitor the KPIs: "number and percentage of suppliers who received the SCoC.

<sup>25</sup> GRI 308-1

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste<sup>26</sup>:

(a) Plastics (including packaging):

**Carbon & Advanced Materials segments:** The limited amount of packaging used for some RAIN products is returned to RAIN for repair and / or reuse when possible. Otherwise, it is generally disposed of or consumed by RAIN's customers. In our operations in the European Union, RAIN adheres to applicable regulations to record and reduce the amounts of plastics it generates in products and packaging.

**Cement segment:** Plastic waste generated during dispatch of finished goods & during operations are under the purview of Extended Producer Responsibility (EPR) guidelines.

The plastic waste generated during operations is sent to authorised waste recyclers for recycling into a different product. The waste recycler currently does not have EPR credits for recycling those waste given.

The waste accounted in EPR is recycled by way of obtaining EPR credits from other waste management organisations. The obtained credits are then filed in an EPR annual report.

Plastic waste generated from within the RAIN colonies is also used as a fuel in our cement kiln operations as alternative fuels.

(b) E-waste:

**Carbon & Advanced Materials segments:** E-waste generated is collected, stored and disposed of by sending it to authorised recyclers.

**Cement segment:**

Most of the electronic items procured are on a buyback basis. Additionally, any E-waste generated is collected, stored and disposed of by sending it to authorised E-waste recyclers.

(c) Hazardous waste:

**Carbon & Advanced Materials segments:** To the greatest extent possible, hazardous wastes are recycled back into RAIN's raw materials stream. This builds on RAIN's business model of upcycling byproducts to the greatest extent possible. When this is not possible, they are disposed of as per local regulations.

**Cement segment:** Hazardous wastes such as oil & grease are reused in as a fuel in our cement kilns as alternative fuels. Other hazardous wastes are primarily batteries used in our operations. Most of them are returned to the manufacturer on a buy-back basis. The few remaining are recycled through authorised waste recyclers.

(d) Other Waste:

**Carbon & Advanced Materials segments:** RAIN's byproducts include waste-heat, which we transform into usable, sellable energy, and also byproducts from our emissions scrubbing systems which are generally used beneficially down-stream, including in agriculture and construction materials.

**Cement segment:** Other wastes such as organic waste generated within the RAIN colonies, fallen leaves along with cow dung are mixed, dried and composted through aerobic process to produce compost. This compost is then used as a manure fertiliser for landscaped areas. In addition, RAIN's waste-heat from our kilns is reused when it is transformed into electricity in-house and then used to grind our materials.

<sup>26</sup> GRI 306-2

Business Responsibility & Sustainability Reporting

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

Yes

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.

EPR is applicable for Atchutapuram plant of RAIN's Carbon and Advanced Materials segment as well as for RAIN's Cement segment.

**Atchutapuram:** Applied for EPR registration with CPCB, current status is "Application under review".

**Cement:** Currently, RAIN meets these EPR regulations by way of collecting EPR credits from other waste processors.

Leadership Indicators:

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No) If yes, provide the web-link.
NA	Calcined Petroleum Coke	Not assessed**	Product Carbon Footprint	Yes*	No
NA	Coal tar and Petro pitch	Not assessed**	Product Carbon Footprint	Yes*	No
NA	NOVARES® resins	Not assessed**	Product Carbon Footprint	No	No
NA	Benzene	Not assessed**	Product Carbon Footprint	Yes*	No
NA	Naphthalene	Not assessed**	Product Carbon Footprint	No	No
NA	Phthalic Anhydride	Not assessed**	Product Carbon Footprint	No	No
23952	OPC	100%***	Cradle to gate + Dispatch	Yes	No
23952	PPC		Cradle to gate + Dispatch	Yes	No

\* Assessment done internally but critical review done externally.

\*\* RAIN's Carbon & Advanced Material segments offer a wide variety of products which makes it difficult to assess the percentage contribution of these products to the total turnover.

\*\*\*This number represents the percentage contribution of turnover in RAIN's Cement segment.

2. If there are any significant social or environmental concerns and / or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same<sup>27</sup>:

Name of Product / Service	Description of the risk / concern	Action Taken
OPC	Higher global warming potential (GWP)	RAIN's Cement segment is currently implementing additional Solar Power of 2.66 MW to reduce the impact of Global Warming Potential as identified during Life Cycle Assessment. RAIN's Cement segment is also exploring the use of waste as alternate fuels.

<sup>27</sup> GRI 306-2

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry):

Indicate input material	Recycled or re-used input material to total material	
	CY ended December 31, 2025	PY ended December 31, 2024
Fly Ash*	15.34%	15.80%#
Advanced Materials	Advanced Materials / Resins & Modifiers: < 1%	Advanced Materials / Resins & Modifiers: < 1%

\*Fly ash is used only in cement production

#CY 2024 number is revised due to change in calculation methodology. Previously, we used production volume as denominator instead of total raw materials used.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format\*:

	CY ended December 31, 2025			PY ended December 31, 2024		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste (non-hazardous waste)	NA	NA	NA	NA	NA	NA

\*Products are not reclaimed at the end of life. Packaging material is also not reclaimed; however, this is reused outside of RAIN's operation e.g., in the case of IBCs.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Nil

Principle 3

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

Essential Indicators:

1. a. Details of measures for the well-being of employees<sup>28</sup>:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	1,585	1,572	99.2%	1,478	93.2%	NA	NA	317	20.0%	99	6.2%
Female	201	191	95.0%	162	80.6%	178	88.6%	NA	NA	23	11.4%
<b>Total</b>	<b>1,786</b>	<b>1,763</b>	<b>98.7%</b>	<b>1,640</b>	<b>91.8%</b>	<b>178</b>	<b>88.6%</b>	<b>317</b>	<b>20.0%</b>	<b>122</b>	<b>6.8%</b>
<b>Other than Permanent employees</b>											
Male	5	5	100.0%	5	100.0%	NA	NA	5	100.0%	0	0.0%
Female	3	3	100.0%	3	100.0%	3	100.0%	NA	NA	0	0.0%
<b>Total</b>	<b>8</b>	<b>8</b>	<b>100.0%</b>	<b>8</b>	<b>100.0%</b>	<b>3</b>	<b>100.0%</b>	<b>5</b>	<b>100.0%</b>	<b>0</b>	<b>0.0%</b>

<sup>28</sup> GRI 401-2

## Business Responsibility &amp; Sustainability Reporting

## b. Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent workers</b>											
Male	514	495	96.3%	380	73.9%	NA	NA	305	59.3%	74	14.4%
Female	23	23	100.0%	12	52.2%	18	78.3%	NA	NA	8	34.8%
<b>Total</b>	<b>537</b>	<b>518</b>	<b>96.5%</b>	<b>392</b>	<b>73.0%</b>	<b>18</b>	<b>78.3%</b>	<b>305</b>	<b>59.3%</b>	<b>82</b>	<b>15.3%</b>
<b>Other than Permanent workers</b>											
Male	2,237	2,206	98.6%	2,208	98.7%	NA	NA	47	2.1%	0	0.0%
Female	21	21	100.0%	21	100.0%	21	100.0%	NA	NA	0	0.0%
<b>Total</b>	<b>2,258</b>	<b>2,227</b>	<b>98.6%</b>	<b>2,229</b>	<b>98.7%</b>	<b>21</b>	<b>100.0%</b>	<b>47</b>	<b>2.1%</b>	<b>0</b>	<b>0.0%</b>

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

	CY ended December 31, 2025	PY ended December 31, 2024
Cost incurred on well-being measures as a % of total revenue of the company	0.35%	0.42%

2. Details of retirement benefits, for Current FY and Previous Financial Year\* (\*only India)<sup>29</sup>:

Benefits	CY ended December 31, 2025			PY ended December 31, 2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / NA)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others (please Specify)	-	-	-	-	-	-

## 3. Accessibility of workplaces\* (\*only India):

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

Yes

## 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.\* (\*only India):

Yes, there is a Code of Business Conduct and Ethics in place. <https://www.rain-industries.com/>

5. Return to work and Retention rates of permanent employees and workers that took parental leave<sup>30</sup>:

Gender	Permanent Employees*		Permanent Workers*	
	Return to work Rate	Retention Rate	Return to work Rate	Retention Rate
Male	71%	73%	71%	73%
Female	60%	57%	60%	57%
<b>Total</b>	<b>67%</b>	<b>68%</b>	<b>67%</b>	<b>68%</b>

\*Bifurcation into employees, workers, permanent and other than permanent is not available. Therefore, average numbers are considered.

6. Is there a mechanism available to receive and redress grievances<sup>31</sup> for the following categories of employees and workers? If yes, give details of the mechanism in brief:

	Yes / No	Yes / No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	<b>Carbon &amp; Advanced Materials segments:</b> Yes, depending on the grievance: RAIN's Reporting & Escalation Policy – general non-compliance topics, grievance via the workers council regarding workplace grievances, grievance via the anti-discrimination officer for discrimination topics, grievances via data protection officer for data protection topics. If a disabled person feels discriminated, the employee can contact also the severe disabled representative and follow local regulations. Additionally, the Company has adopted a Whistle Blower Policy facilitating various stakeholders of the Company to raise concerns on discrimination.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	<b>Cement segment:</b> Yes, The Company has adopted a Whistle Blower Policy facilitating various stakeholders of the Company to raise any concerns on discrimination. Regular awareness programmes are conducted with the workforce about the Whistle Blower Policy intimating the contact details of the Heads of Human Resource Departments, Legal Department and the Ombudsman. The complainant under the policy is protected from victimisation. In exceptional cases the complainant is allowed direct access to the Chairperson of the Audit Committee to prevent victimisation.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity<sup>32</sup>:

Category	CY ended December 31, 2025			PY ended December 31, 2024		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of Employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
<b>Total Permanent Employees</b>	<b>1,786</b>	<b>0</b>	<b>0%</b>	<b>728</b>	<b>8</b>	<b>1.1%</b>
- Male	1,585	0	0%	680	8	1.2%
- Female	201	0	0%	48	0	0.0%
<b>Total Permanent Workers</b>	<b>537</b>	<b>91</b>	<b>16.9%</b>	<b>286</b>	<b>106</b>	<b>37.1%</b>
- Male	514	88	17.1%	273	103	37.7%
- Female	23	3	13.0%	13	3	23.1%

<sup>29</sup> GRI 201-3

<sup>30</sup> GRI 401-3, <sup>31</sup> GRI 2-6, GRI 2-25, GRI 2-26, <sup>32</sup> GRI 2-30

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8. Details of training given to employees and workers<sup>33</sup>:

Category	CY ended December 31, 2025					PY ended December 31, 2024				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	1,590	1,532	96.4%	1,508	94.8%	1,252	1,234	98.6%	1,113	88.9%
Female	204	175	85.8%	181	88.7%	189	179	94.7%	173	91.5%
<b>Total Employees</b>	<b>1,794</b>	<b>1,707</b>	<b>95.2%</b>	<b>1,689</b>	<b>94.1%</b>	<b>1,441</b>	<b>1,413</b>	<b>98.1%</b>	<b>1,286</b>	<b>89.2%</b>
<b>Workers</b>										
Male	2,751	531	19.3%	424	15.4%	837	827	98.8%	791	94.5%
Female	44	24	54.5%	18	40.9%	27	25	92.6%	24	88.9%
<b>Total Workers</b>	<b>2,795</b>	<b>555</b>	<b>19.9%</b>	<b>442</b>	<b>15.8%</b>	<b>864</b>	<b>852</b>	<b>98.6%</b>	<b>815</b>	<b>94.3%</b>

9. Details of performance and career development reviews of employees and worker<sup>34</sup>:

Category	CY ended December 31, 2025			PY ended December 31, 2024		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	1,590	1,472	92.6%	1,295	1,066	82.3%
Female	204	168	82.4%	208	168	80.8%
<b>Total Employees</b>	<b>1,794</b>	<b>1,640</b>	<b>91.4%</b>	<b>1,503</b>	<b>1,234</b>	<b>82.1%</b>
<b>Workers</b>						
Male	2,751	2,533	92.1%	779	602	77.3%
Female	44	33	75.0%	98	20	20.4%
<b>Total Workers</b>	<b>2,795</b>	<b>2,566</b>	<b>91.8%</b>	<b>877</b>	<b>622</b>	<b>70.9%</b>

## 10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes / No). If yes, the coverage of such system<sup>35</sup>?

Yes. At all RAIN sites globally, we are implementing additional improvements to our safety management systems, including those based on recommendations by the National Safety Council, British Safety Council and other third party auditors such as Chola MS to improve the effectiveness of our existing safety systems and procedures. In India, we are also implementing KAIZEN™ framework at our Carbon segment's plants and quality circle initiatives and Embedding Safety through Leadership, Engagement, and Action at our Cement segment's units.

We are implementing additional improvements to our safety management systems, based on recommendations by the National Safety Council and other third party auditors, to improve the effectiveness of our existing safety systems and procedures at both of our integrated Cement segment's plants. RAIN holds ISO 45001 certification at our plants in Castrop-Rauxel, Duisburg, Atchutapuram, Vizag, Nandyal, Suryapet, Hamilton and Zelzate. Additionally, our sites in the US operate under OSHA-aligned frameworks.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity<sup>36</sup>?

Our focus will include our Life-Saving Rules campaign, site audits, leadership walkthroughs, and near misses and unsafe conditions / unsafe acts programme, that could result in injury, and the need for increased safety related communication at all levels of our organisation. We also emphasise training to raise awareness about routine and non-routine hazards during daily working conditions, process changes, project construction and start-ups, and planned shutdowns for repairs and maintenance.

These areas for improvement are a top priority throughout RAIN and they will enable us to make important progress on our Quest for Zero journey.

The Board of Directors evaluates the framework, focusing on discussions regarding management submissions on risks, identifying crucial risks and approving relevant action plans to mitigate such risks based on priority.

The responsibility of assisting the Risk Management Committee on an independent basis lies with the internal audit function armed with the complete status of risk assessments and management. Other activities of the Risk Management Committee include obtaining frequent updates on certain identified risks depending on the nature, significance and possible impact on the business process safety and respective hazard analysis. For occupational safety, we have pre-job safety reviews, work permits, job hazard analysis and regular safety inspections (daily, weekly and monthly).

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

Yes. RAIN uses a variety of hazard-reporting tools and mechanisms across its global plant network, including EHS Insights (US), Quentic (Germany, Canada), and Microsoft tools (all sites).

d. Do the employees / worker of the entity have access to non-occupational medical and healthcare services? (Yes / No)<sup>37</sup>

Yes

11. Details of safety related incidents<sup>38</sup>, in the following format:

Safety Incident / Number	Category	CY ended	PY ended
		December 31, 2025	December 31, 2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.50	0.76
	Workers	0.14	0
Total recordable work-related injuries	Employees	5	7
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	2
	Workers	0	0

<sup>33</sup> GRI 403-5, GRI 404-1, GRI 404-2, <sup>34</sup> GRI 404-3, <sup>35</sup> GRI 403-1

<sup>36</sup> GRI 403-2, <sup>37</sup> GRI 403-6, <sup>38</sup> GRI 403-9, GRI 403-10

## Business Responsibility &amp; Sustainability Reporting

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace<sup>39</sup>:**

The Company has a Global Safety, Health & Environment (SHE) Policy and a series of supportive guidelines and directives to help drive and promote safety and health within the workplace. These policies and guidelines have been adopted by RAIN's Carbon and Advanced Materials segments and are currently being implemented by the Cement segment.

Our guidelines are as follows:

- Achieve incident-free safety performance based on detailed action plan initiated based our new Life-Saving Rules (LSR) Initiative, Safety First 2.0 programme.
- Provide medical facilities and health insurance for all employees.
- Ensure compliance with all legal and regulatory requirements.
- Conduct external SHE safety audits.
- Conduct internal SHE site audits
- Conduct leadership safety management walkthroughs
- Write, train and implement a life-saving rules global programme
- Train employees on correct use of hazard reporting and management tools
- Perform regular process hazard analysis to evaluate process hazards within our facilities as they relate to employee work hazards

**13. Number of Complaints on the following made by employees and workers<sup>40</sup>:**

	CY ended December 31, 2025			PY ended December 31, 2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

**14. Assessments for the year<sup>41</sup>:**

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

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions<sup>42</sup>:**

Prevention of safety-related incidents is one of our highest priorities. We have an extensive safety programme, which includes formal training for all employees, preventive measures such as pre-job safety analysis and a system aimed at identifying risks, taking corrective actions and preventing incidents. We regularly conduct corporate / site safety meetings, implement safety campaigns and perform internal audits of this safety system. Our management team has implemented a structured process for handling, monitoring, documenting and learning from near-miss accidents. We have taken stringent measures to reduce the number of recordable incidents company-wide and the monetary incentives of most employees are linked to fulfilling the Company's safety targets.

After meeting with site employees on safety and health, auditing sites or investigating incidents, multiple corrective actions are implemented. We use the hierarchy of controls system to first eliminate the hazard, if possible, and then work down to the level of personal protective equipment (PPE). It is not uncommon for two or more hierarchy levels to be implemented for one incident or hazard identification. Each corrective action is recorded along with the hazard or incident and then communicated to all sites for further implementation, to correct similar hazards at other sites.

<sup>39</sup> GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10, <sup>40</sup> GRI 2-16, GRI 2-25, GRI 2-26, <sup>41</sup> GRI 3-3, <sup>42</sup> GRI 403-10

**Leadership Indicators:****1. Does the entity extend any life insurance or any compensatory package in the event of death of:**

(A) Employees (Yes / No): Yes (covered under group personal accident policy)

(B) Workers (Yes / No): Yes (covered under workmen compensation act, group personal accident policy and ESIC scheme)

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

All statutory compliances are monitored using a customised report in RAIN's ERP system, SAP, which triggers alerts to people responsible for such compliance and also gets escalated to their seniors to avoid any non-compliances.

**3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment<sup>43</sup>:**

	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	CY ended December 31, 2025	PY ended December 31, 2024	CY ended December 31, 2025	PY ended December 31, 2024
Employees	0	2	1	1
Workers	0	0	0	0

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

Yes

**5. Details on assessment of value chain partners<sup>44</sup>:**

	% of value chain partners (by value of business done with such partners) that were assessed*
Health and safety practices	Nil
Working Conditions	Nil

\*Covered under agreements – check of H&S reports; Assessing working conditions at our sites for contractors working at our sites

**6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners<sup>45</sup>:**

**Carbon & Advanced Materials segments:** While we do not yet have a standardised process for the assessment of raw materials suppliers, our North American sites utilise the ISNetworld system, which provides safety records for vendors. In addition, we have begun reviewing our raw materials suppliers as well as goods and services providers for evidence of their position on certain criteria. Corrective and preventive actions are in place for all incidents.

**Cement segment:** We are working to incorporate environmental and social clauses in contracts with critical suppliers.

<sup>43</sup> GRI 403-9, <sup>44</sup> GRI 414-2, <sup>45</sup> GRI 2-29

## Principle 4:

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

#### Essential Indicators:

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

We consider our key stakeholders to be individuals, groups, institutions or entities that contribute to shaping our business, that add value or constitute a core part of the business value chain. Our stakeholders are both internal and external, and direct as well as indirect. Our key stakeholders include employees, investors and shareholders, suppliers and vendors, customers, government and regulatory bodies and the communities.

#### 2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group<sup>46</sup>:

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Employees	No	We use digital as well as physical channels of communication including, but not limited to, e-mails, leadership touchpoints, and appraisal and training programmes for personal and professional growth.	Daily	Through physical and digital channels of communication, we aim to provide our employees an empowering workplace that encourages transparent engagement and the freedom to act, innovate and grow as professionals and individuals. Our ongoing effort is to maintain two-way engagement with colleagues globally including those in corporate offices, manufacturing locations and in the field.
Investors and Stakeholders	No	We interact with our shareholders, potential investors and research analysts through investor meetings / calls, conferences, earnings call, investor events, e-mail, press releases, stock exchange intimations, investor presentations and annual reports.	Quarterly and need-based	We engage with them so that they can take an informed decision to invest in our Company. The key areas of engagement includes an update on the business and financial performance, the Company's strategy and growth levers, potential opportunities and risks.
Customers	No	Physical and virtual meetings, customer events, calls, e-mail and websites.	Daily	We engage with our customers to ensure regular supply of the products, keep them informed about new products, participate in the bids / tenders and maximise the outreach of our products.
Suppliers and Vendors	No	Physical and virtual meetings, supplier forums, partner events, calls, e-mail and websites.	Frequent and need-based	To make suppliers aware of the requirements of the Company with respect to the quality and other specifications. They are also made aware of the policies of the Company with respect to the ethical practices and also the quality standards maintained by the Company.
Government and Regulatory Bodies	No	Our interactions with authorities take place through e-mails, meetings, submissions, etc. as required.	Need-based	With regulatory authorities, our engagement is aimed at discharging responsibilities. With policy-makers, our engagement aims to understand and discuss matters pertaining to the industry.
Communities	No	Our engagement with the community includes physical visits as well as digital channels.	Frequent and need-based	With giving back to society as a core tenet of the Company, our corporate social responsibility and employee volunteering programmes target the areas of education, health and Rural Development.

<sup>46</sup> GRI 2-29

#### Leadership Indicators:

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

Consultation with the respective stakeholder groups is done by the relevant business and functional heads. Feedback from such consultations is shared with the Board during the quarterly Board meetings.

#### 2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity:

Yes. Effective engagement helps us connect stakeholder needs with organisational goals, creating the basis of an effective strategy development and unlocking greater shared value for all stakeholders. We use multiple platforms to engage with a wide variety of stakeholders to understand their unique needs and concerns and to chart out suitable strategies to address them. Our internal and external stakeholders identified key material topics across ESG that are likely to impact RAIN's businesses. One of the topics is 'corporate governance and business ethics' which covers reliable product supply, responsible pricing and affordability, high-quality, safety, anti-bribery and corruption. These topics have been considered in the list of RAIN action areas and in our sustainability framework.

#### 3. Provide details of instances of engagement with and actions taken to address the concerns of vulnerable / marginalised stakeholder groups:

RAIN endeavours to bring meaningful difference in the lives of its associated stakeholders in thrust areas like healthcare, infrastructure support and education. Several initiatives towards healthcare, education, sanitation, safe drinking water, integrated rural development, creation of sustainable livelihoods, etc. have been taken under Corporate Social Responsibility activities of the Company and its subsidiaries.

## Principle 5

### Businesses should respect and promote human rights:

#### Essential Indicators:

#### 1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format<sup>47</sup>: (Employees ever trained / Headcount 31st of December):

Category	CY ended December 31, 2025			PY ended December 31, 2024		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1,786	1,567	87.7%	1,359	1,313	96.6%
Other than Permanent	8	45	562.5%	38	36	94.7%
<b>Total Employees</b>	<b>1,794</b>	<b>1,612</b>	<b>89.9%</b>	<b>1,397</b>	<b>1,349</b>	<b>96.6%</b>
<b>Workers</b>						
Permanent	537	375	69.8%	805	719	89.3%
Other than Permanent	2,258	2,225	98.5%	61	61	100%
<b>Total Workers</b>	<b>2,795</b>	<b>2,600</b>	<b>93.0%</b>	<b>866</b>	<b>780</b>	<b>90.1%</b>

<sup>47</sup> GRI 2-24

## Business Responsibility &amp; Sustainability Reporting

2. Details of minimum wages paid to employees and workers, in the following format<sup>48</sup>:

Category	CY ended December 31, 2025					PY ended December 31, 2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>										
Male	1,585	0	0.0%	1,585	100.0%	1,237	0	0.0%	1,222	98.8%
Female	201	0	0.0%	201	100.0%	196	0	0.0%	196	100.0%
<b>Other than Permanent</b>										
Male	5	0	0.0%	5	100.0%	8	0	0%	8	100%
Female	3	0	0.0%	3	100.0%	4	0	0%	4	100%
<b>Workers</b>										
<b>Permanent</b>										
Male	514	0	0.0%	514	100.0%	865	0	0.0%	865	100.0%
Female	23	0	0.0%	23	100.0%	29	0	0.0%	29	100.0%
<b>Other than Permanent</b>										
Male	2,237	0	0.0%	2,237	100.0%	53	2	3.8%	53	100.0%
Female	21	0	0.0%	21	100.0%	2	0	0.0%	2	100.0%

## 3. Details of remuneration / salary / wages:

a. Median remuneration / wages<sup>49</sup>:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	6	7,50,000	1	15,00,000
Key Managerial Personnel	2	1,72,64,658	NA	NA
Employees other than Board of Directors and KMP	124	11,72,442	37	8,99,988
Workers	-	-	-	-

Note: Details are only for Rain Industries Limited

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

	CY ended December 31, 2025	PY ended December 31, 2024
Gross wages paid to females as % of total wages*	4.03%	3.8%

\*Information provided is for the Indian entities (i.e. the holding company and all wholly-owned subsidiary companies in India).

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes / No)<sup>50</sup>:

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues<sup>51</sup>:

We have two anti-discrimination officers. If there is a potential discrimination, an employee can confidentially contact the anti-discrimination officer. The officer will execute an independent investigation. For all human rights issues, employees can bring the issues to a member of the workers council or union. For employees with severe disabilities, they can in addition contact the disabled representative per site.

RAIN has adopted Whistle Blower Policies facilitating various stakeholders of the Company to raise any concerns on discrimination. Regular awareness programs are conducted for the workforce about the Whistle Blower Policy intimating the contact details of the Heads of Human Resource Departments, Legal Department and the Ombudsman. The complainant under the policy is protected from victimisation. In exceptional cases the complainant is allowed direct access to the Chairperson of the Audit Committee to prevent victimisation.

6. Number of Complaints on the following made by employees and workers<sup>52</sup>:

	CY ended December 31, 2025			PY ended December 31, 2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour / Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	CY ended December 31, 2025	PY ended December 31, 2024
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases<sup>53</sup>:

The Company will ensure that the complainant, victim or witnesses are not victimised or discriminated against while dealing with complaints of harassment.

RAIN has adopted Whistle Blower Policies facilitating various stakeholders of the Company to raise any concerns on discrimination. Regular awareness programs are conducted for the workforce about the Whistle Blower Policy intimating the contact details of the Heads of Human Resource Departments, Legal Department and the Ombudsman.

The complainant under the policy is protected from victimisation. In exceptional cases, the complainant is allowed direct access to the Chairperson of the Audit Committee to prevent victimisation.

<sup>48</sup> GRI 405-2, <sup>49</sup> GRI 2-19, GRI 2-21

<sup>50</sup> GRI 2-13, <sup>51</sup> GRI 2-19, GRI 2-21, <sup>52</sup> GRI 406-1, <sup>53</sup> GRI 2-16, GRI 2-25, GRI 2-26

## Business Responsibility &amp; Sustainability Reporting

However, anyone who abuses the procedure (for example, by maliciously putting an allegation knowing it to be untrue) will be subject to disciplinary action.

**1. Ombudsman for Rain Industries Limited and Rain Cements Limited**

**Name** : Mr. N. Sujith Kumar Reddy  
**Designation** : Director of RIL and Managing Director of RCL  
**Contact Details** : Rain Center, 34, Srinagar Colony, Hyderabad – 500 073, Telangana State, India.  
**Phone No.** : 040 - 40401234  
**Fax No.** : 040-40401215  
**Email ID** : [ombudsman@priyacement.com](mailto:ombudsman@priyacement.com)

**2. Ombudsman for Rain CII Carbon (Vizag) Limited**

**Name** : Mr. N. Sridutt Reddy  
**Designation** : Executive Director  
**Contact Details** : Rain Center, 34, Srinagar Colony, Hyderabad – 500 073, Telangana State, India.  
**Phone No.** : 040-40401234  
**Fax No.** : 040-40401214  
**Email ID** : [hq@raincarbon.com](mailto:hq@raincarbon.com)

**9. Do human rights requirements form part of your business agreements and contracts? (Yes / No)<sup>54</sup>:**

Yes

**10. Assessments for the year:**

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

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

There were no significant risks identified from the assessment. Hence, no corrective action required.

**Leadership Indicators:**

**1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints:**

Nil

No concerns or risks were observed, and hence business processes did not require any modifications. As an organisation dedicated to upholding and promoting human rights, this outcome reflects our continuous efforts to maintain a harmonious relationship with all stakeholders, while safeguarding our core value of integrity.

**2. Details of the scope and coverage of any human rights due diligence conducted:**

Human rights due diligence is a way for enterprises to proactively manage potential and actual adverse human rights impacts with which they are involved. The prevention of adverse impacts on people is the main purpose of human rights due diligence. It concerns risks to people, not risks to business.

Human rights due diligence involves the actions taken by a company to both identify and act upon actual and potential human rights risks for employees / workers in its operations, supply chains and the services it uses.

RAIN uses AEB compliance screening software, among others, to determine whether any vendor or customer has been accused of human rights violations.

**3. Is the premise / office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016:**

Yes

**4. Details on assessment of value chain partners:**

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

We do not have a standardised process for the assessment of raw material suppliers yet. However, we have started with reviewing our raw material suppliers as well as goods and services providers for evidence of their position on certain criteria.

**5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above:**

Nil

<sup>54</sup> GRI 2-23, GRI 2-24

## Principle 6

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

#### Essential Indicators:

#### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format<sup>55</sup>:

Parameter	CY ended December 31, 2025	PY ended December 31, 2024
<b>From renewable sources</b>		
Total electricity consumption (A)	122 TJ	121 TJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	122 TJ	121 TJ
<b>From non-renewable sources</b>		
Total electricity consumption (D)	2,569 TJ	2,606 TJ
Total fuel consumption (E)	9,372 TJ	9,914 TJ
Energy consumption through other sources (F)	0	173 TJ
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	11,941 TJ	12,520 TJ
<b>Total energy consumed (A+B+C+D+E+F)</b>	12,063 TJ	12,641 TJ
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)	0.00000007	0.00000008
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.000001	0.000002
<b>Energy intensity in terms of physical output</b>	0.0022 TJ / metric tonne of products produced	0.0023 TJ / metric tonne of products produced
Energy 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, independent assessment for all environmental KPI's: External certifier DQS India.

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

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

Not applicable

<sup>55</sup> GRI 302-1, GRI 302-3

#### 3. Provide details of the following disclosures related to water<sup>56</sup>, in the following format:

Parameter	CY ended December 31, 2025	PY ended December 31, 2024
<b>Water withdrawal by source (in kilolitres)*</b>		
(i) Surface water	2,947,070	1,319,255
(ii) Groundwater	2,075,175	1,889,348
(iii) Third party water	1,745,951	1,734,529
(iv) Seawater / desalinated water	1,913,880	2,137,262
(v) Others	0*	59,533
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	8,682,077	7,139,927
Total volume of water consumption (in kilolitres)	3,850,612	3,703,718
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	0.000023	0.000024
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.00047	0.0050
<b>Water intensity in terms of physical output</b>	0.69 (m <sup>3</sup> total water consumption / metric tonne production volume)	0.66 (m <sup>3</sup> total water consumption / metric tonne production volume)
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>	NA	NA

\*In CY 2024, we reported produced water under the 'Others' category. However, this volume is not a part of water withdrawn from any source. It is inherently present within the raw materials received and is not utilised in our operations or for any other internal purposes. That is why we have omitted it in CY 2025.

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, independent assessment for all environmental KPIs: External certifier DQS India.

<sup>56</sup> GRI 303-3, GRI 303-5

## Business Responsibility &amp; Sustainability Reporting

## 4. Provide the following details related to water discharged:

Parameter	CY ended December 31, 2025	PY ended December 31, 2024
<b>Water discharge by destination and level of treatment (in kilolitres)*</b>		
(i) To Surface water	3,175,534	1,442,692
- No treatment	0	NA
- With treatment – please specify level of treatment	Primary: 2,090,534 Secondary: 811,347 Tertiary: 273,853	NA
(ii) To Groundwater	0	0
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) To Seawater	996,837	1,130,078
- No treatment	NA	NA
- With treatment – please specify level of treatment	Not applicable, Seawater used only for cooling tower circulation	NA
(iv) Sent to third-parties	702,703	801,130
- No treatment	56,018*	NA
- With treatment – please specify level of treatment	Primary: 78,848 Secondary: 555,127 Tertiary: 12,710	NA
(v) Others	0	0
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
<b>Total water discharged (in kilolitres)</b>	4,875,074	3,373,900
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, independent assessment for all environmental KPIs: External certifier DQS.

\*No treatment is required since it's a closed loop system and water is supplied and treated by the adjacent facility.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation<sup>57</sup>:

Yes (at selected sites)

**Carbon & Advanced Materials segments:** There is no mechanism of Zero Liquid Discharge (ZLD) except for the two Carbon segment plants in India, where ZLD mechanism is implemented.

**Cement segment:** We have Zero Liquid Discharge at our cement plants. From the overhead tank through pipeline water is pumped to bearings [Note: After cooling, the bearing water will come to water cooling sump and against it will go to heat exchangers, the same water is collected in a sump, further cooled in the cooling tower and stored in soft water tank pumped to overhead tank for recycling.] The same was used for cooling the bearings. Installed lotus system in cooling tower discharge for water softening. There is no liquid discharge in the above system. Colony STP outlet treated water is used for colony plantation and green belt development. Treated water from STP is also being used for dust control. Demineralised Plant effluent water, boiler blow down and auxiliary cooling tower water is reused in process and green belt development.

<sup>57</sup> GRI 301-1, GRI 301-2

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

Parameter	Please specify unit	CY ended December 31, 2025	PY ended December 31, 2024
NOx*	Metric tonnes	2,625	3,937
SOx**	Metric tonnes	16,244	15,917 <sup>#</sup>
Particulate matter (PM)***	Metric tonnes	836	820 <sup>#</sup>
Persistent organic pollutants (POP)	Nil	NA	NA
Volatile organic compounds (VOC)****	Metric tonnes	60	228
Hazardous air pollutants (HAP)*****	Metric tonnes	112	173
Others – please specify	Nil	NA	NA

\* Data available for all applicable sites, except Castrop-Rauxel, Kedzierzyn-Kozle and Visakhapatnam

\*\* Data available for all applicable sites, except Castrop-Rauxel and Kedzierzyn-Kozle

\*\*\* Data available for all applicable sites, except Castrop-Rauxel, Zelzate and Kedzierzyn-Kozle.

\*\*\*\* Data available for all applicable sites, except Castrop-Rauxel, Duisburg, Kedzierzyn-Kozle, Viskhapatnam and Atchutapuram

\*\*\*\*\* Data available for all applicable sites, except Castrop-Rauxel, Zelzate and Viskhapatnam

<sup>#</sup>Numbers for CY 2024 revised due to overestimation / underestimation.

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, independent assessment for all environmental KPIs: External certifier DQS.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format<sup>58</sup>:

Parameter	Unit	CY ended December 31, 2025	PY ended December 31, 2024
<b>Total Scope 1 emissions*</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	2,869,213	2,898,466**
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	149,390	154,800
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent / rupee of turnover	0.000018	0.000020
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO <sub>2</sub> equivalent / rupee of turnover adjusted for PPP	0.00037	0.00041
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	Metric tonnes CO <sub>2</sub> e / metric tonne produced	0.54	0.54
<b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>			-

\*Only the following greenhouse gases are included in our assessment: CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O.

\*\*CY 2024 Scope 1 value is revised due to over estimation of natural gas consumption at Robinson site

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, independent assessment for all environmental KPIs: External certifier DQS India.

<sup>58</sup> GRI 305-1, GRI 305-2, GRI 305-4

## Business Responsibility &amp; Sustainability Reporting

**8. Does the entity have any project related to reducing Green House Gas (GHG) emission? If Yes, then provide details<sup>59</sup>:**

Over the recent years the Company has developed various concepts and measure to reduce RAIN's GHG emissions including the following:

In general, monitoring emissions and reducing energy consumption is a guiding principle.

Waste heat recovery and avoided emissions

**RAIN's Carbon & Advanced Material segments:**

- Process optimisation and various resource and energy saving initiatives at Atchutapuram facility helped reduce material consumption per unit of output and savings in energy efficiency
- In cooperation with customers, an energy optimised crystallisation process was developed to produced a naphthalene quality with lower specific energy consumption. (at Castrop-Rauxel site)
- At Hamilton site, use of new process heat exchangers to heat hot oil that is then used to heat processes and replaces the need to use natural gas to heat the hot oil. This reduced natural gas consumption. Greenhouse gas generation depends on the amount of natural gas consumed.
- Improvement of steam generation and consumption (overhaul of steam pipeline network at Castrop-Rauxel)
- Energy audits and related energy saving initiatives (at Visakhapatnam, India and all US sites)
- Using state-of the art technology (techno-economic study of CCUS, furnace replaced at tar distillation at Castrop- Rauxel which reduced NO<sub>x</sub> within limit and also increased energy efficiency)
- Quantifying and understanding emission sources: CEMS equipped with CO<sub>2</sub> analysers at 3 US sites, efforts being made to make CO<sub>2</sub> calculations through mass balance, enhancing existing CEMS's CO<sub>2</sub> measurement capabilities at Indian calcination plants)

**RAIN's Cement segment:**

- Implementing Alternate Fuel and Raw Materials (AFR)
- Increasing the capacity of renewable energy (solar)
- Increasing PPC production
- Energy management system
- Energy management policy
- Continuous monitoring for Energy systems
- Variance analysis
- Improvement area identification
- Resource allocation & project implementation
- Awareness, learning & development

<sup>59</sup> GRI 305-5

**9. Provide details related to waste management by the entity, in the following format<sup>60</sup>:**

Parameter	CY ended December 31, 2025	PY ended December 31, 2024
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	579	Not assessed
E-waste (B)	15	Not assessed
Bio-medical waste (C)	0.32	Not assessed
Construction and demolition waste (D)	6,385	Not assessed
Battery waste (E)	7	Not assessed
Radioactive waste (F)	0	Not assessed
Other Hazardous waste. Please specify, if any. (G)	29,067	34,591*
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	72,286	102,530*
<b>Total (A + B + C + D + E + F + G + H)**</b>	<b>101,353</b>	<b>137,121*</b>
<b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>	0.0000060	0.0000009*
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</b>	0.000012	0.000018*
Waste intensity in terms of physical output	0.019 (metric tonne total waste / metric tonne production volume)	0.043* (metric tonne total waste / metric tonne production volume)
Waste intensity (optional) – the relevant metric may be selected by the entity		-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	32,794	73,564*
(ii) Re-used	38,419	4,277
(iii) Other recovery operations	1,553	11,044*
<b>Total</b>	<b>72,766</b>	<b>88,885*</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	11,470	36,966
(ii) Landfilling	3,063	4,633*
(iii) Other disposal operations	13,173	7,387
<b>Total</b>	<b>27,706</b>	<b>48,986*</b>

\*For CY 2024 waste was overestimated at Norco site

\*\*Total is only the sum of G (Hazardous waste) and H (Non-hazardous waste) because rest of the waste category quantities (A to F) are already considered under G or H

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, independent assessment for all environmental KPIs : External certifier DQS India.

<sup>60</sup> GRI 306-3, GRI 306-4, GRI 306-5

Business Responsibility & Sustainability Reporting

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes<sup>61</sup>:**

Our production processes aim to achieve the highest resource efficiency in converting as much raw material as possible into products and thus, minimising waste volumes. We implemented multiple activities across our global operations that are described in the non-statutory section of this report.

All of our facilities go through a chemical approval process to reduce / eliminate employee exposure to hazardous chemicals while reducing or eliminating environmental concerns. The process identifies chemicals reviewed and approved by the responsible official and their designees.

In our Carbon segment's calcination facilities for example, a chemical approval form will be completed by the site and submitted to the SHE Manager, North America for approval. The form must state how the chemical will be used and whether or not it will replace an existing chemical. A Safety Data Sheet must also be provided listing any hazards associated with the chemical.

**Purvis:** There is a relatively low amount of hazardous and toxic chemicals. Our main practices are around handling used batteries, aerosols and used oil. Each have designated outlets designed to properly handle the waste streams.

**Robinson:** There is a relatively low amount of hazardous and toxic chemicals. Our main practices are around handling used batteries, aerosols and used oil. Each have designated outlets designed to properly handle the waste streams.

**Lake Charles:** There is a relatively low amount of hazardous and toxic chemicals. Our main practices are around handling used batteries, aerosols and used oil. Each have designated outlets designed to properly handle the waste streams.

**Chalmette:** There is a relatively low amount of hazardous and toxic chemicals. Our main practices are around handling used batteries, aerosols and used oil. Each of which have designated outlets designed to properly handle the waste streams.

**Gramercy:** We do not use many toxic chemicals at Gramercy. Waste controls are used at the plant which include batteries, used oils and aerosol cans. We also have multiple waste spill stations throughout the plant to ensure proper disposal is practiced.

**Castrop-Rauxel:** Waste is collected, separated, and disposed of at a central location according to its type and characteristics. To ensure this, waste is categorised and collected separately in accordance with the European Waste Catalogue and the German Waste Catalogue Ordinance (AVV). The focus is on waste-free production, with waste primarily arising from renovation and construction measures.

**Hamilton:** Hazardous wastes are registered with Ontario's RPRA system and follow requirements for manifesting each shipment. New wastes are tested to determine if they are hazardous. Movement offsite of hazardous wastes follow strict procedures to ensure compliance with regulations such as use of registered carriers, receiving sites, manifesting of shipments, classification of waste streams. We make efforts to recycle onsite recovered material from equipment cleaning / processes to avoid offsite disposal.

With respect to use of non-feedstock hazardous and toxic chemicals we use some that are needed for running the processes (e.g. Hydrogen peroxide).

**Atchutapuram:** All waste is collected, segregated and disposed of through authorised waste handlers as per the local State Pollution Control Board. We have a comprehensive standard operating procedure on Waste Handling and Disposal. However, we do not handle toxic chemicals at our facility.

**Visakhapatnam:** All the waste is collected, segregated and disposed of through authorised waste handlers as per the local State Pollution Control Board. Hazardous and non-hazardous wastes are handled as per the standard operating procedure. Hazardous waste is disposed of through Pollution Control Board-authorized vendors, while recyclable materials are sent to approved recyclers. Waste manifests, disposal records, and statutory returns are maintained and submitted as per regulatory requirements. Regular training is carried out on safe handling and alternatives to hazardous substances.

**Zelzate:** We aim to prevent waste at the source / condensate as much as possible in the distillation process / find new techniques to generate value out of waste.

<sup>61</sup> GRI 306-2 GRI 3-3

**Nandyal and Suryapet:** Since January 2021, we have implemented a waste management system at our two cement plants. Both plants have a township with close to 200 houses, from which waste is collected using electric vehicles and transported to a dedicated waste management unit within the plant, where it is separated into wet and dry categories. Wet waste, such as food scraps and dry leaves, is composted using coco peat and then used as a growing medium or substrate for growing plants inside the facility. Dry waste, including paper, plastics and glass, is responsibly disposed of or used as fuel in the kiln. This practice enhances sustainability and promotes a cleaner environment around the plant premises.

**Poland:** We reduce waste generation. Some products from process cleanings are not treated as waste, but sent to other locations as raw material. For example, damaged wooden pallets are sold to lumber mill as a raw material, so they can be used again.

**Cherepovets:** All waste generated by the activities is transferred to third-party organisations for processing (household / office waste), neutralisation (waste from equipment cleaning, mercury lamps, etc.), disposal (packaging from equipment and materials, reinforced concrete scrap, scrap metal), and disposal (non-recyclable waste) at a landfill. The Company has designated storage areas for each type of waste on its premises. Waste is removed as it accumulates.

**11. If the entity has operations / offices in / around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format<sup>62</sup>:**

RCI:

Sl. 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.
1	Chalmette	Calcination	Yes
2	Gramercy	Calcination	Yes
3	Lake Charles	Calcination	Yes
4	Zelzate	Coal tar and petroleum distillation, benzol distillation and production of phthalic anhydride	Yes (an impact assessment is done extensively in the environmental effect report (MER) and more limited in every permit application where an impact is possible.)
5	Hamilton	Coal tar and petroleum distillation	Yes ( We applied for a renewal of our Site Specific Standard for benzene and B(a)P and our ECA (Operating Permit) which was received on July 4 2025 from the MECP Ontario
6	Castrop-Rauxel	Coal tar and petroleum distillation: Production of hydrogenated hydrocarbon resins	Yes

**12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year<sup>63</sup>:**

Name and brief details of project	EIA Notification No.	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1	Zelzate: Last permit was applied in April 2025 OMV_2024095095_EA 2023101920_EA	No	Yes Permit was approved on the 24 <sup>th</sup> of April 2025 1 <sup>st</sup> of feb 2024	-
2	Chalmette 316(b) Project for LPDES Permit Renewal	2023 year	Yes but not available online yet.	-
3	Cherepovets: CEP (Comprehensive Environmental Permit)	Yes	No Permission granted on July 11, 2025	-

<sup>62</sup> GRI 304-1, <sup>63</sup> GRI 413-1, GRI 303-1

## Business Responsibility &amp; Sustainability Reporting

**13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y / N). If not, provide details of all such non-compliances, in the following format<sup>64</sup>:**

Yes. The Company has complied 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.

Sl. 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
		NA		

**Leadership Indicators:**

**1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)<sup>65</sup>:**

For each facility / plant located in areas of water stress, provide the following information:

- Name of the area: Production sites that operate in areas with water stress are Hamilton (high (40-80%)), Zelzate (extremely high (>80%), Kurnool (extremely high (>80%)) and Suryapet (high (40-80%))
- Nature of operations: Manufacturing of Calcined Petroleum Coke, Coal Tar Pitch and Cement.
- Water withdrawal, consumption and discharge in the following format:

Parameter	CY ended December 31, 2025	PY ended December 31, 2024
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	873,926	749,397
(ii) Groundwater	172,600	153,846
(iii) Third party water	313,276	330,803
(iv) Seawater / desalinated water	0	0
(v) Others	0*	18,087
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>1,359,802</b>	<b>1,252,133</b>
<b>Total volume of water consumption (in kilolitres)</b>	985,793	880,426
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)		0.00001
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	0.32 (m <sup>3</sup> water consumption / metric tonne of products produced)	0.25 (m <sup>3</sup> water consumption / metric tonne of products produced)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	273,853	299,130
- No treatment	NA	NA
- With treatment – please specify level of treatment	Tertiary Treatment	NA
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

<sup>64</sup> GRI 2-27, <sup>65</sup> GRI 303-3, GRI 303-4, GRI 303-1, GRI 303-2, GRI 303-5

Parameter	CY ended December 31, 2025	PY ended December 31, 2024
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	100,156	72,576
- No treatment	NA	NA
- With treatment – please specify level of treatment	Secondary: 88,158 Tertiary: 11,998	NA
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>374,009</b>	<b>371,706</b>

**Sites in water stress:** Production sites that operate in areas with water stress are Hamilton (high (40-80%)), Zelzate (extremely high (>80%), Nandyal (extremely high (>80%)) and Suryapet (high (40-80%))

\*In CY 2024, we reported produced water under the 'Others' category. However, this volume does not represent water withdrawn from any source. It is inherently present within the raw materials received and is not utilised in our operations or for any other internal purposes. Therefore, it is omitted for CY 2025.

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, independent assessment for all environmental KPIs: External certifier DQS India.

**2. Please provide details of total Scope 3 emissions & its intensity, in the following format<sup>66</sup>:**

Parameter	Unit	CY ended December 31, 2025	PY ended December 31, 2024
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	Carbon and Advanced Materials segments ~12.20 Mn tCO <sub>2</sub> e Cements segment ~0.15 Mn tCO <sub>2</sub> e	Carbon and Advanced Materials segments ~11.60 Mn tCO <sub>2</sub> e Cements segment ~0.18 Mn tCO <sub>2</sub> e
<b>Total Scope 3 emissions per rupee of turnover</b>	-	Not assessed	Not assessed
<b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity	-	Not assessed	Not assessed

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

**3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities<sup>67</sup>:**

**Chalmette:** For the Chalmette 316(b) project, the Mississippi River intake velocity was found to be less than the 0.5ft / s impact threshold on marine life in the river.

Currently, biodiversity is not a material topic for RAIN. We consider biodiversity a topic of increasing relevance. This is why we have started conducting impact studies for some of our sites.

**Zelzate:** The impact study done in the last permit application showed no significant impact on the biodiversity.

<sup>66</sup> GRI 305-3, GRI 305-4, <sup>67</sup> GRI 304-2, GRI 304-3

## Business Responsibility &amp; Sustainability Reporting

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

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Castrop-Rauxel: Optimisation of the naphthalene production	In cooperation with customers, an energy optimised crystallisation process was developed to produce a naphthalene quality with 78 °C melting point.	We were able to reduce the specific energy input from 0.6 MWh / t(feed) to approx. 0.41 MWh / t(feed)
2	Zelzate: renewal of benzene storage tank 251B107	The old benzene tank B107 dated from 1962, has been demolished and a new storage tank was placed	
3	Zelzate: removal of sludge in the wastewater treatment	The sludge has been removed in all buffer storage tanks for wastewater.	Due to the removal of the sludge the quality of the wastewater is improved, especially the PFAS contaminants with a reduction of 60 - 80%.
4	Zelzate: renewal / upgrade of the pretreatment of wastewater in the tar distillation	The wastewater coming from the tar distillation is pretreated. Therefore the sand in the sand filters and the resins in the resin filters have been renewed, including some of the piping	Due to these works, the quality of the wastewater after the pretreatment is improved, especially the PAH contaminants with a reduction of 85-95%.
5	Zelzate: installation of a lamella separator in the groundwater treatment plant	Due to PFAS contaminants found in our wastewater originating from our groundwater remediation, we needed to separate both water streams which we did by installing a lamella separator and sludge tank in October 2025.	The discharge of PFAS in our wastewater is now reduced with 50-70%.
6	Zelzate: Optimisation of heat exchanger 40W500	By optimising the heat exchanger 40W500, we are able to save energy due to reduction in the use of steam by the reboiler W503	Recuperation of energy with as a result reduction of 64-87 tonne CO <sub>2</sub> / year and 11-15 k€ / year steam.
7	Hamilton: Abatement Plan - air emissions reduction	Continued to replace tank PVRVs with units. Continue to use real time onsite VOC monitoring results to find and address sources of emissions and we have seen a significant reduction in the level of results overtime.	Notably reduced fugitive emissions
8	Hamilton: Reduce Water Consumption	Installed a Reverse Osmosis system to reuse treated stormwater as boiler feed water vs water from the City of Hamilton.	- Reduction of water consumption due to recycling and better quality leads to increased cycle rates of the boilers. Less blow down and less chemical consumption. - Reduced plant effluent
9	Hamilton: Energy Consumption	Use of new process heat exchangers to heat hot oil that is then used to heat processes and replaces the need to use natural gas to heat the hot oil.	Further reduction in natural gas consumption
10	Purvis: Once through non-contact cooling water reduction	Developed a proposed water balance as part of a plan to reduce once-through, non-contact cooling water and well water consumption by the end of 2028.	Reduce the amount of groundwater obtained from the on-site industrial water well by approximately 81% by the end of 2028
11	Cherepovets: Reduction of air emissions	From 2019 to 2024, work was carried out to install collector systems that collect and transport gas-air vapors from storage equipment to cyclone separators.	This reduces the number of emission sources and the volume of pollutant emissions into the atmosphere.

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
12	Cement plant(s): Fixing taps, faucets, showers, Health faucet with Water Aerators	To modify high flow taps, faucets, Showers & health faucet to a low flow system.	Less and efficient water usage for all domestic applications without any compromise in comfort. Approximately 75% reduction in domestic water usage in both plant & colony.
13	Cement plant(s): Water consumption	Installation of waterflow meters at the extraction & consumption points in housing colony for better monitoring- Pilot Project	Better monitoring & reporting along with increased awareness.
14	Cement plant(s): Energy Efficiency	Replacing conventional fans with BLDC fans for energy saving and increased comfort- Pilot Project	Reduction of energy consumption by 50%.
15	Atchutapuram: Resource Efficiency	With process optimisation, we have brought down the input	Material consumption reduced from 1.25 MT to 1.23 MT per 1MT of final product (CPC)
16	Atchutapuram: Resource Efficiency	The vertical shaft operation has been improved by modifying the operating procedures	Lower LPG consumption
17	Atchutapuram: Energy Efficiency	We are replacing motors with IE-2 with higher efficiency motors with IE-3	Higher energy efficiency
18	Atchutapuram: Energy Efficiency	Raw water pumps (2 Nos.) of 110KWh motor capacity were replaced with smaller capacity of 15KWh motor pump sets as these lower capacity ones are adequate to meet our requirement.	With this improvement, we saved 75KWh during operation.
19	Atchutapuram: Energy Efficiency	Purchased 18 five-star AC units instead of three-star units for energy conservation and have put them into operation.	Higher energy efficiency
20	Atchutapuram: Energy Efficiency	ACC area and ASP bag house areas polycarbonate transparent sheets are provided for day light utilisation instead of indoor lighting in daytime.	Energy savings
21	Vishakhapatnam	CEP A motor (110 KW) was replaced from IE-2 to IE-3	3% reduction in energy consumption
22	Poland: Otimisation of processes	Optimisation of production processes, tank utilisation, and insulation improvement. For example, exact amount of product for granulation is procured which avoids storage and heating it for a longer period.	Higher resource efficiency and energy efficiency

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

We have emergency preparedness plans in place for each site to address any external and internal disasters. These plans have a clear focus on minimising exposure with hazardous situations and cover various scenarios with clear assignments of responsibilities. This also includes business continuity measures per business segment.

**6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard<sup>68</sup>:**

No adverse impact to the environment.

**7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts<sup>69</sup>:**

NIL

<sup>68</sup> GRI 308-2, <sup>69</sup> GRI 308-1, GRI 308-2

## Business Responsibility &amp; Sustainability Reporting

**8. How many Green Credits have been generated or procured:**

- By the listed entity - Nil
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Out of the top ten value chain partners, two have operations in India. As per RAIN's knowledge, there is no publicly available information on generation or procurement of Green Credits by these value chain partners.

**Principle 7**

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

**Essential Indicators:****1. a. Number of affiliations with trade and industry chambers / associations<sup>70</sup>:**

**Carbon & Advanced Materials segments:** >50 affiliations with trade and industry chambers / associations

**Cement segment:** 1, The Federation of Telangana Chambers of Commerce and Industry (FTCCI), Telangana State, India.

**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:**

Sl. No.	Name of the Trade and Industry Chambers / Associations	Reach of trade and Industry Chambers / Associations (State / National)
1	Federation of Telangana Chamber of Commerce and Industry (FTCCI)	Telangana, India (State)
2	Cefic	Europe (National)
3	VCI	Germany (National)
4	ASI	Global (National)
5	ACCCI	North America (National)
6	Essenscia	Belgium (National)
7	Creosote Council III	North America (National)
8	PCTC	US and Canada (National)
9	RTA	US (National)
10	FEICA	Europe (National)

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

Name of authority	Brief of the case	Corrective action taken
NA	NA	There were no adverse orders passed by regulatory authorities relating to anti-competitive conduct during the reporting period. Accordingly, no corrective action was required.

<sup>70</sup> GRI 2-28**Leadership Indicators:****1. Details of public policy positions advocated by the entity:**

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes / No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – please specify)	Web Link, if available
Nil					

**Principle 8**

**Businesses should promote inclusive growth and equitable development:**

**Essential Indicators:****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year 2024-25<sup>71</sup>:**

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
Nil					

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

Sl. 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 CY (In ₹)
Nil						

**3. Describe the mechanisms to receive and redress grievances of the community<sup>72</sup>:**

The Board of Directors of the Company had adopted Whistle Blower Policies and appointed an ombudsmen. A mechanism has been established for all stakeholders including Directors, employees, vendors and suppliers to report concerns about unethical behaviour, actual or suspected fraud or violation of Code of Business Conduct and Ethics. It also provides for adequate safeguards against the victimisation of employees who avail of the mechanism and allows direct access to the Chairperson of the Audit Committee in exceptional cases. The Audit Committee reviews periodically the functioning of whistle blower mechanism. No personnel have been denied access to the Audit Committee. A copy of the Whistle Blower Policy is also available on the website of the Company:

[https://rain-industries.com/assets/pdf/ril---whistle-blower-policy---09.05.2023\\_20230524042659.pdf](https://rain-industries.com/assets/pdf/ril---whistle-blower-policy---09.05.2023_20230524042659.pdf)

<sup>71</sup> GRI 413-1, <sup>72</sup> GRI 2-16, GRI 2-25, GRI 413-1

## Business Responsibility &amp; Sustainability Reporting

4. Percentage of input material\* (inputs to total inputs by value) sourced from suppliers<sup>72#</sup>:

	CY ended December 31, 2025	PY ended December 31, 2024
Directly sourced from MSMEs / small producers**	1%	2%**
Sourced directly from within the district and neighbouring districts	10%	12%

#Information provided is for the Indian entities (RCCVL and RCL)

\*Only raw materials are considered under calculation of input material

\*\*The number for PY 2024 was revised for consistency reasons

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

Location	CY ended December 31, 2025	PY ended December 31, 2024
Rural	RIL: Nil RCL: 57% RCCVL: Nil	RIL: Nil RCL: 56% RCCVL: Nil
Semi-urban	RIL: Nil RCL: 15% RCCVL: NIL	RIL: Nil RCL: 15% RCCVL: Nil
Urban	RIL: Nil RCL: 2% RCCVL: 88%	RIL: Nil RCL: 3% RCCVL: 87%
Metropolitan	RIL: 100% RCL: 26% RCCVL: 12%	RIL: 100% RCL: 25% RCCVL: 13%

(Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

## Leadership Indicators:

## 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
	Nil

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

Sl. No.	State	Aspirational District	Amount spent (In ₹)
1	Telangana State, India	Suryapet, District	₹ 35.06 Million
2	Andhra Pradesh State, India	Nellore & Nandyal, District	₹ 52.03 Million

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

(b) From which marginalised / vulnerable groups do you procure?: Nil.

(c) What percentage of total procurement (by value) does it constitute?: Nil.

<sup>72</sup> GRI 204-1

## 4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sl. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
				Nil

## 5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved:

Name of authority	Brief of the Case	Corrective action taken
		Nil

## 6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Education	2,649 Students	100
2	Health	80,561 Patients	100

## Principle 9

## Businesses should engage with and provide value to their consumers in a responsible manner:

## Essential Indicators:

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback<sup>73</sup>:

On the website of the Company, contact details are provided for redressal of grievances and complaints on the products. The grievances are resolved without any delay.

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

	CY 2025 As a percentage to total turnover	PY 2024 As a percentage to total turnover
Environmental and social parameters relevant to the product*#	6.84%	4.7%
Safe and responsible usage	100%	100%
Recycling and / or safe disposal	>90%	>90%

\*This includes the following products, CARBORES®, PETRORES®, ISSC Plus, Portland (higher content of fly ash). However, it does not include the large production volumes of coal tar pitch and calcined petroleum coke which enable state of the art and most efficient access route to primary aluminium.

#Apart from that, it also does not include certain recent product developments with increased content of renewable feedstocks.

<sup>73</sup> GRI 2-16, GRI 2-25, GRI 2-26

## Business Responsibility &amp; Sustainability Reporting

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

	CY ended December 31, 2025			PY ended December 31, 2024		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

**5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes / No) If available, provide a web-link of the policy<sup>74</sup>:**

Yes, <https://www.rain-industries.com/investors/disclosure-under-regulation-46#policies>

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services:**

As a better security and preventive measure, RAIN is implementing ISO 27000 information security standards and is planning to get an ISO 27001 certification at its Hyderabad, India locations in the year 2026.

**7. Provide the following information relating to data breaches:**

- Number of instances of data breaches - Nil
- Percentage of data breaches involving personally identifiable information of customers - 0%
- Impact, if any, of the data breaches - Nil

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

<https://www.rain-industries.com/>

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and / or services:**

We fulfill all legal requirements related to hazard communication including provision of Safety Data Sheets and product labels to our value chain partners.

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

Necessary information is placed on the website of the Company.

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

Yes. The Company and its subsidiary companies displays product information on the product label as per the requirement of law. The Company has not carried out any formal consumer survey / consumer satisfaction trends.

However, the Company keeps track of responses / comments from various stakeholders.

On behalf of the Board of Directors  
for **Rain Industries Limited**

**Jagan Mohan Reddy Nellore**

Managing Director

DIN: 00017633

**N. Sujith Kumar Reddy**

Director

DIN: 00022383

Place: Hyderabad

Date: February 27, 2026

<sup>74</sup> GRI 2-23

GRI 417

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## Independent Assurance Statement

### To the Management and Stakeholders of Rain Industries Limited

DQS India Private Limited ("DQS") has been engaged by Rain Industries Limited ("RIL"), Corporate Identity Number L26942TG1974PLC001693, to provide independent assurance on **selected environmental, human resources, and health and safety performance indicators**, at a limited level of assurance, and on the **Business Responsibility and Sustainability Report (BRSR) Core indicators**, as defined by the Securities and Exchange Board of India (SEBI), at a reasonable level of assurance, for the reporting period of the calendar year 2025.

Rain Industries Limited's reporting boundary includes, inter alia, Rain Carbon Inc. and Rain Cements Limited. The assurance engagement was based on a risk-based sampling approach, covering both facilities of Rain Cements Limited and a random selection of sites under Rain Carbon Inc.

The engagement was conducted between February 24, 2026, and March 20, 2026.

### Objectives

The objective of this assurance engagement was to independently assess and express conclusions on underlying sustainability reporting processes and validate qualitative and quantitative claims, to limit misstatement and increase the overall credibility of the reported information and data.

### Scope and Level of Assurance

The assurance encompassed selected environmental, human resources and health and safety data and the Core indicators of BRSR reporting requirements from the reporting period 1 January 2025 to 31 December 2025. More specifically this included:

- **BRSR Core Indicators (Reasonable Level Assurance):** Below is the list of BRSR Core Indicators which were included in verification
  - Green-house gas (GHG) footprint
    - Total Scope 1 emissions
    - Total Scope 2 emissions
    - GHG emission intensity (Scope 1 +2)
  - Water footprint
    - Total water consumption
    - Water consumption intensity
    - Water discharge by destination and levels of treatment
  - Energy footprint
    - Total energy consumed
    - % of energy consumed from renewable sources
    - Energy intensity
  - Waste management
    - Plastic waste
    - E-waste
    - Bio-medical waste
    - Construction and demolition waste
    - Battery waste
    - Radioactive waste
    - Other hazardous waste
    - Other non-hazardous waste generated

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- Total waste generated
- Waste intensity
- Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
- For each category of waste generated, total waste disposed by nature of disposal method
- Employee wellbeing and safety
  - Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
  - Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)
- Gender diversity in business
  - Gross wages paid to females as % of wages paid
  - Complaints on POSH
- Inclusive development
  - Input material sourced from following sources as % of total purchases
  - Job creation in smaller towns
- Customer and supplier engagement
  - Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events
  - Number of days of accounts payable
- Open-ness of business
  - Concentration of purchases & sales done with trading houses, dealers, and related parties
  - Loans and advances & investments with related parties

**Environmental and social disclosure as per GRI framework (Limited Level Assurance):** Rain Industries Limited continued to report selected environmental, social and governance disclosures following GRI format Those parameters which were common with BRSR core indicators were verified with Reasonable level and remaining were verified with Limited level of assurance. The specific GRI disclosures covered during the verification are listed below:

Environmental disclosures:

- 301-1 Materials used by weight or volume
- 301-2 Recycled input materials used
- 302-1 Energy consumption within the organization
- 302-3 Energy intensity
- 303-3 Water withdrawal
- 303-4 Water discharge
- 303-5 Water consumption
- 305-1 Direct (Scope 1) GHG emissions
- 305-2 Energy indirect (Scope 2) GHG emissions
- 305-4 GHG emissions intensity
- 305-7 Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), volatile organic compounds (VOC), hazardous air pollutants (HAP) and particulate matter (PM)
- 306-3 Waste generated
- 306-4 Waste diverted from disposal
- 306-5 Waste directed to disposal

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## Social disclosures:

- 2-7 Employees
- 2-8 Workers who are not employees
- 401-1 New employee hires and employee turnover
- 401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees
- 401-3 Parental leave
- 403-9 Work-related injuries
- 403-10 Work-related ill health
- 404-1(i) Average hours of training per year per employee
- 404-3 Percentage of employees receiving regular performance and career development reviews
- 405-1 Diversity of governance bodies and employees

## Exclusions:

During the data verification, following exclusions were observed:

- The greenhouse gas (GHG) inventory excludes emissions of perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>).
- Emissions from mobile combustion sources are excluded for the following locations: Duisburg, Chalmette, Gramercy, Norco, and Robinson.
- Fugitive emissions are excluded for Cherepovets, Castrop, Duisburg, Hamilton, Kedzierzyn-Kozle, Chalmette, Gramercy, Norco, Lake Charles, Purvis, Robinson.
- Following disclosures are excluded for the international operations except for the Indian operations:
  - Openness of business (concentration of transactions and related party exposures),
  - Gender wage disclosure (percentage of wages paid to female employees), and
  - Input material sourcing (procurement from Micro, Small and Medium Enterprises (MSMEs) and local/international markets)

The assurance did not cover financial data, technical descriptions of buildings, equipment and production processes or other information not related to sustainability.

## Assurance Criteria

The Assurance activities were provided following the requirements of **ISAE 3000 (Revised)**: International standard on assurance engagements (Assurance on non-financial information).

The assurance engagement is not a compliance audit and does not assess or evaluate compliance with applicable laws and regulations.

## Independence and Competences of the Assurance Provider

The DQS Group is an independent professional services firm that provides assurance on sustainability disclosures under the Global Reporting Initiative (GRI), BRSR, CDP and other specialized management and reporting mechanisms. Independent verifiers have not been involved in the development of reported information, nor have they been associated with Rain Industries Limited program, data collection or strategic processes.

DQS Group ensures that the assurance team possesses the required competencies, maintains neutrality and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: [www.dqsglobal.com](http://www.dqsglobal.com).

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## Responsibility

The management of Rain Industries Limited, the 'responsible party' for this assignment, is responsible for the preparation and presentation of the environmental, social and governance data including BRSR core indicators for CY 2025. They are responsible for establishing and maintaining internal controls and processes to ensure the collection, calculation, and reporting of accurate and reliable data for this reporting period.

We, DQS India Private Limited, being the 'assessor' of the reported information is responsible for expressing assurance conclusion based on the work performed regarding the accuracy and completeness of the non-financial data and information reported by them.

## Assurance Quality control and Practices

We have followed International Standard on Quality Control 1 and accordingly maintaining a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the 'DQS India -conflict of interest and code of ethics policy', which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

## Assurance Methodology

The assurance procedures and principles used for this engagement were drawn from the **ISAE 3000** standard and methodology developed by DQS, which consists of the following steps:

- Assessing the suitability of the engagement, including the appropriateness of the subject matter and criteria, the competence of the assurance team, and the presence of necessary preconditions. The terms of the engagement were agreed upon with the responsible party.
- Developing comprehensive assurance strategy and plan based on the subject matter, its context, and internal controls. This included identifying risks of material misstatement and determining the nature, timing, and extent of assurance procedures.
- Evaluating the suitability of the criteria used to measure or evaluate the subject matter, ensuring they were relevant, complete, reliable, neutral, and understandable.
- Evidence gathering through detailed procedures including inquiries, inspections, observations, recalculations, analytical reviews, and testing of controls and underlying data.
- Materiality and evaluation was conducted applying professional judgement on the evidence obtained to determine whether the subject matter conforms, in all material respects, with the applicable criteria.
- Reporting was based on the evidence obtained and its evaluation thereof, which led to preparation of this assurance report and expressed a positive form of conclusion on whether the subject matter is free from material misstatement.
- Quality control and documentation was part of DQS India's quality control system throughout the engagement in accordance with the requirements of ISAE 3000 (Revised) and relevant ethical standards. All procedures and findings were documented in a manner sufficient to support our conclusion.
- The sampling approach covered all indicators within the scope, for the following sites:

## Business units of RIL

Rain Carbon Germany GmbH  
Rain Carbon BV  
Rain CII Carbon LLC  
Rain CII Carbon LLC  
Rain CII Carbon (Vizag) Limited

## Sampled Locations

Castrop-Rauxel  
Zelzate  
Lake Charles  
Norco  
Visakhapatnam

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Rain CII Carbon (Vizag) Limited  
Rain Cements Ltd  
Rain Cements Ltd.

Atchutapuram  
Kurnool  
Suryapet

RIL Corporate office was also included as sample to cover the information available centrally and the data compilation process.

**Observations and Findings**

In addition to providing reasonable assurance, we noted the following observations during our engagement:

- Stakeholder Inclusivity:**  
We found no evidence to suggest that any key stakeholder groups were excluded from the stakeholder engagement processes related to the BRSR Core indicators. RIL has demonstrated a proactive and inclusive approach, ensuring that diverse stakeholder perspectives are considered throughout their sustainability-related performance and disclosures.
- Materiality:**  
We are not aware of any significant material sustainability topics related to their operation that have been omitted. RIL has identified and reported performance indicators on the relevant topics, ensuring alignment with stakeholder expectations and sector-specific material issues.
- Responsiveness:**  
RIL have established robust processes to effectively respond to stakeholder concerns and manage its material sustainability issues. During the assurance process, we observed that the company demonstrates adequate responsiveness to relevant stakeholder concerns within this scope.
- Impact:**  
RIL has implemented effective processes to measure, evaluate, and manage the environmental and social impacts. These processes are aligned with key performance indicators (KPIs) relevant to the nature of its business and identified material sustainability issues.
- Reliability:**  
Data management processes and internal controls are in place and provide a reasonable level of reliability for the reported information. While some data, particularly at the operational level, are based on site-specific measurement systems, the overall approach supports the accuracy and completeness of core disclosures.

**Limitations**

The following limitations should be noted:

- This assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data and information are dependent on the accuracy of metering and other production measurement arrangements employed at site level, which were not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions, or misstatements that may exist.

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**Conclusion**

Based on the assurance engagement conducted, we can conclude that:

- BRSR Core indicators of Rain Industries Limited which includes Rain Cement Limited and Rain Carbon Inc. for the reporting year CY 2025 is **fairly stated, in all material respects, in accordance with SEBI's BRSR framework and other applicable criteria**. The list of BRSR Core Indicators and numbers verified are attached as Annexure.
- Nothing has come to our attention that causes us to believe that the non-financial disclosures of the Environmental and Social parameters are not in conformance with requirements of **GRI framework**.

On behalf of the assurance team

24 March 2026

Bengaluru, India

**Dr. Murugan Kandasamy**

CEO & Managing Director

Deutsch Quality Systems (India) Private Limited

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**Annexure – BRSR Core Indicators**

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

Parameter	Unit	CY 2025
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	28,69,213*
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,49,390
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO <sub>2</sub> e/ Revenue from operations (Million INR)	0.000018
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP*)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MtCO <sub>2</sub> e/ Revenue from operations adjusted for PPP (Million INR)	0.00037
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	MtCO <sub>2</sub> e/ physical output (Kgs)	0.54

\*Only the following greenhouse gases are included in our assessment: CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O.

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

Parameter	CY 2025
Water withdrawal by sources (by kiloliters)	
(i) Surface water (kiloliters)	29,47,070
(ii) Groundwater (kiloliters)	20,75,175
(iii) Third party water (Municipality + Tanker / Pipeline) (kiloliters)	17,45,951
(iv) Seawater / desalinated water (kiloliters)	19,13,880
(v) Others (Rainwater) (kiloliters)	0
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	86,82,077
<b>Total volume of water consumption (in kiloliters)</b>	38,50,612
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	0.000023
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.00047
<b>Water intensity in terms of physical output</b> (m <sup>3</sup> total water Consumption / metric ton production volume)	0.69

3. Details related to water discharged:

Parameter	CY 2025
(i) To Surface water	31,75,534
- - No treatment	0
- - With treatment – please specify level of treatment	Primary:20,90,534 Secondary: 8,11,347 Tertiary: 2,73,853
(ii) To Groundwater	0
- - No treatment	NA

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- - With treatment – please specify level of treatment	NA
(iii) To Seawater	9,96,837
- - No treatment	NA
- - With treatment – please specify level of treatment	Not applicable, Seawater used only for cooling tower circulation
(iv) Sent to third parties	7,02,703
- - No treatment	56,018*
- - With treatment – please specify level of treatment	Primary: 78,848 Secondary: 5,55,127 Tertiary:12,710
(v) Others	0
- - No treatment	NA
- - With treatment – please specify level of treatment	NA
<b>Total water discharged (in kiloliters)</b>	48,75,074
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	
(i) To Surface water	31,75,534
- - No treatment	0
- - With treatment – please specify level of treatment	Primary:20,90,534 Secondary: 8,11,347 Tertiary: 2,73,853
(ii) To Groundwater	0
- - No treatment	NA

\* Water requirements for the Russian site are met through supply from an adjacent facility, which is also responsible for treatment. The process functions as a closed-loop system.

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

Parameter	Unit of measurement	CY 2025
Total electricity consumption (A)	TJ	122
Total fuel consumption (B)	TJ	0
Energy consumption through other sources (C)	TJ	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	TJ	122
Total electricity consumption (D)	TJ	2569
Total fuel consumption (E)	TJ	9372
Energy consumption through other sources (F)	TJ	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	TJ	11941
<b>Total energy consumed (A+B+C+D+E+F)</b>	TJ	12063
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)	TJ/ Million INR	0.0000007
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	Tera Joules/Million INR adjusted to PPP	0.000001

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<b>Energy intensity in terms of physical output</b>	TJ/ physical output (Tons)	0.0022 TJ / metric ton of products produced
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## 5. Details related to waste management by the entity:

Parameter	Unit of measurement	CY 2025
i. Plastic waste (A)	Metric Tonnes	579
ii. E-waste (B)	Metric Tonnes	15
iii. Bio-medical waste (C)	Metric Tonnes	0.32
iv. Construction and demolition waste (D)	Metric Tonnes	6,385
v. Battery waste (E)	Metric Tonnes	7
vi. Radioactive waste (F)	Metric Tonnes	0
vii. Other Hazardous waste. Please specify, if any. (G) – (Process residue, spent solvent, off specification products, date expired products, spent carbon, spent catalyst, distillation residue, discarded container, process sludge, used oil, waste or residue containing oil, spent liners, concentration & evaporation residues)	Metric Tonnes	29,067
viii. Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) – (Aluminum waste, SS waste, MS waste, GI waste, GI with Puff waste, FRP waste, Paper Waste, Used Carton/ Corrugated Box, Glass waste, Wood Waste, Tissue-paper waste.)	Metric Tonnes	72,286
<b>Total (A+B + C + D + E + F + G + H)</b>	Metric Tonnes	1,01,353*
<b>Waste intensity per rupee of turnover</b> (Total waste generated/ Revenue from operations)	Metric Tonnes/ Revenue from operations (Million INR)	0.00000060
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	Metric Tonnes/ Revenue from operations adjusted for PPP (Million INR)	0.000012
Waste intensity in terms of physical output	Metric Tonnes of Waste/Kilograms of Production	
i. Recycled	Metric Tonnes	32,794
ii. Re-used	Metric Tonnes	38,419
iii. Other recovery operations	Metric Tonnes	1,553
<b>Total</b>		72,766
i. Incineration	Metric Tonnes	11,470
ii. Landfilling	Metric Tonnes	3,063
iii. Other disposal operations	Metric Tonnes	13,173
<b>Total</b>		27,706

\*Total is only the sum of G (Hazardous waste) and H (Non-hazardous waste) because rest of the waste category quantities (A to F) are already considered under G or H

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## 6. Employees other than permanent:

	CY 2025
Cost incurred on well-being measures as a % of total revenue of the company	0.35%

## 7. Details of safety-related incidents:

Safety Incident/Number	Category	CY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.50*
	Workers	0.14
Total recordable work-related injuries	Employees	5
	Workers	1
No. of fatalities	Employees	0
	Workers	0
High consequences for work-related injury or ill-health (excluding fatalities)	Employees	0
	Workers	0

\*Injury Frequency Rate is taken as 12-month rolling average.

## 8. Gross wages paid to females as % of total wages paid by the Company:

	CY 2025
Gross wages paid to females as % of total wages	4.03%*

\*Information provided is for the Indian entities (i.e. the holding company and all wholly owned subsidiary companies in India).

## 9. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

	CY 2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil
Complaints on POSH as a % of female employees / workers	Nil
Complaints on POSH upheld	Nil

Note: POSH complaints are reported as per calendar year format to maintain consistency and uniformity across all reports and all the reporting years.

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

	CY 2025
Directly sourced from MSMEs/ small producers	1%#
Directly from within India	10%#

\*Information provided is for the Indian entities (RCCVL and RCL)

\*Only raw materials are considered under calculation of input materials

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

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

Location	CY 2025
Rural	RIL: Nil RCL: 57% RCCVL: Nil
Semi-urban	RIL: Nil RCL: 15% RCCVL: Nil
Urban	RIL: Nil RCL: 2% RCCVL: 88%
Metropolitan	RIL: 100% RCL: 26% RCCVL: 12%

12. Provide the following information relating to data breaches:

- Number of instances of data breaches along with impact - Nil
- Percentage of data breaches involving personally identifiable information of customers – NA
- Impact, if any, of the data breaches – NA

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

	CY 2025
Number of days of accounts payable	38

14. Openness of business:

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

Parameter	Metrics	CY 2025
Concentration of Purchases*	Purchases from trading houses as % of total purchases	6%
	Number of trading houses where purchases are made from	8
	Purchases from top 10 trading houses as % of total purchases from trading houses	100%
Concentration of Sales	Sales to dealers/ distributors as % of total sales	23%
	Number of dealers/ distributors to whom sales are made	2144
	Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	16%
Share of RPTs in*	Purchases from trading houses as % of total purchases	0.00%

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Sales (Sales to related parties / Total Sales)	0.17%
Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil
Investments (Investments in related parties/Total Investments made)	Nil

\*Purchases represent actual purchases during the year while expenses reported in profit and loss is based on consumption

#Information provided is for the Indian entities (RCCVL and RCL)

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