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ITLE: Sustainability Reporting Policy	EFFECTIVE DATE	20/08/2024
	REVIEW DATE	19/08/2025
	SUPERSEDES	NIL

#### 1. Purpose

The purpose of this Sustainability Reporting Policy is to establish a framework for publicly disclosing Raviraj Foils Ltd.'s environmental, social, and economic impacts in alignment with the Aluminium Stewardship Initiative (ASI) Performance Standard and the Global Reporting Initiative (GRI) standards. This policy outlines our commitment to transparency, accountability, and continuous improvement in sustainability performance.

#### 2. Scope

This policy applies to all employees, directors, officers, contractors, suppliers, and any other stakeholders involved with Raviraj Foils Ltd. It covers all aspects of sustainability reporting, including the governance approach, material impacts, and alignment with international frameworks.

#### 3. Core Principles

**Transparency**: We are committed to providing clear, accurate, and comprehensive information about our sustainability performance to all stakeholders.

**Accountability**: We recognize our responsibility to report on our environmental, social, and economic impacts and the effectiveness of our responses to stakeholder concerns.

**Continuous Improvement**: We strive to continuously improve our sustainability reporting practices, ensuring that they remain relevant, accurate, and aligned with global standards.

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#### 4. Sustainability Reporting Framework

#### 4.1 Governance of Environmental, Social, and Economic Impacts

**Governance Approach**: Raviraj Foils Ltd. publicly discloses its governance approach to managing environmental, social, and economic impacts. This includes our policies, management systems, and oversight mechanisms that ensure responsible and sustainable business practices.

**Materiality Assessment**: We conduct a materiality assessment to identify the most relevant sustainability topics for our business and stakeholders. This assessment is guided by GRI 3: Material Topics 2021, and it informs the focus of our sustainability reporting.

### 4.2 Reporting on Material Impacts

**Environmental, Social, and Economic Impacts**: We disclose our material environmental, social, and economic impacts related to the principles in the ASI Performance Standard. Where possible, we report on quantitative or qualitative outcomes that our actions have achieved or are expected to achieve.

**Stakeholder Engagement**: We provide information sufficient to assess the adequacy of our responses to issues raised by affected populations and organizations, including workers. This includes details of our engagement processes and how stakeholder feedback is integrated into our decision-making.

#### 5. Alignment with International Frameworks

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**GRI Standards**: Our sustainability reporting aligns with the Global Reporting Initiative (GRI) standards, ensuring that our disclosures are comprehensive and consistent with global best practices.

**UN Sustainable Development Goals (SDGs)**: We align our sustainability reporting with the UN SDGs, highlighting our contributions to global sustainability goals.

**UN Guiding Principles on Business and Human Rights**: We report on our implementation of the UN Guiding Principles on Business and Human Rights, particularly in conflict-affected and high-risk areas.

**Other Reporting Frameworks**: Where relevant, we align our reporting with other international frameworks, such as the UN Global Compact, Extractive Industries Transparency Initiative (EITI), and regulatory reporting requirements like Modern Slavery Statements.

#### 6. Public Disclosure

**Annual Reporting**: We publish an annual sustainability report that includes comprehensive information on our governance approach, material impacts, and progress toward our sustainability goals. This report is made publicly available on our corporate website.

**Stakeholder Communication**: We ensure that key issues of interest to affected populations and organizations are communicated in a suitable form. This includes information on our policies, actions taken, and planned actions concerning key sustainability issues.

#### 7. Implementation and Continuous Improvement

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**Regular Monitoring**: We regularly monitor our sustainability performance through internal audits, management reviews, and stakeholder feedback. This ensures that our reporting remains accurate and relevant.

**Feedback and Review**: We encourage stakeholders to provide feedback on our sustainability reports and use this input to improve our reporting practices. Our sustainability reporting process is reviewed periodically to ensure alignment with evolving global standards and stakeholder expectations.

#### 8. Training and Awareness

**Employee Training**: All employees involved in sustainability reporting are provided with training on the GRI standards, materiality assessment, and other relevant reporting frameworks.

**Ongoing Communication**: We regularly communicate with employees and stakeholders about our sustainability reporting commitments and the importance of transparency and accountability in all aspects of our business.

#### 9. Review and Revision

**Policy Review**: This Sustainability Reporting Policy will be reviewed at average every three years or as needed based on changes in reporting standards or stakeholder expectations. The review process will include input from senior management and relevant stakeholders.

**Revision History**: Any changes or updates to this policy will be documented in the revision history, and all stakeholders will be informed of the changes.

Sr. No.	Issue Date	Reason for revision	Revision No.	Obsolete Doc No.

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