

GRI CONTENT INDEX

Statement of use		Rain Industries Limited has reported in accordance with the GRI Standards for the period 1 st January 2024 to 31 st december 2024.		
GRI 1 used		GRI 1: Foundation 2021		
Applicable GRI Sector Standard(s)		Not Applicable		
Gri Standard/ Other Source	Disclosure	Location	Omission	
			Requirement(s) Omitted	Reason/ Explanation
General disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational details	Page 136	
	2-2	Entities included in the organization's sustainability reporting	Page 6, 138	
	2-3	Reporting period, frequency and contact point	Page 6, 136	
	2-4	Restatements of information	Page 180, 181	
	2-5	External assurance	Page 206	
	2-6	Activities, value chain and other business relationships	Page 136	
	2-7	Employees	Page 137, 467-469	
	2-8	Workers who are not employees	Page 137, 467-469	
	2-9	Governance structure and composition	Page 128 - 131	
	2-10	Nomination and selection of the highest governance body	Page 226, 236	
	2-11	Chair of the highest governance body	Page 128	
	2-12	Role of the highest governance body in overseeing the management of impacts	Page 62-63	
	2-13	Delegation of responsibility for managing impacts	Page 62-63	
	2-14	Role of the highest governance body in sustainability reporting	Page 62, 128	
	2-15	Conflicts of interest	Page 149	
	2-16	Communication of critical concerns	Page 129, 138, 161	
	2-17	Collective knowledge of the highest governance body	Page 130 - 131	
	2-18	Evaluation of the performance of the highest governance body	Page 129	
	2-19	Remuneration policies	Page 236	
	2-20	Process to determine remuneration	Page 271	
	2-21	Annual total compensation ratio	Page 254 -255	
	2-22	Statement on sustainable development strategy	Page 34-37	
	2-23	Policy commitments	Page 26	
	2-24	Embedding policy commitments	Page 142	

Gri Standard/ Other Source	Disclosure	Location	Omission	
			Requirement(s) Omitted	Reason/ Explanation
	2-25 Processes to remediate negative impacts	Page 138	Partially omitted for c., d. and e.	Not Applicable
	2-26 Mechanisms for seeking advice and raising concerns	Page 60 -61, 233-234		
	2-27 Compliance with laws and regulations	Page 146 - 148,		
	2-28 Membership associations	Page 109, 113, 196		
	2-29 Approach to stakeholder engagement	Page 60-61		
	2-30 Collective bargaining agreements	Page 472		
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 62		
	3-2 List of material topics	Page 64		
Economic performance				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 22-23		
	201-2 Financial implications and other risks and opportunities due to climate change	Page 136		
	201-3 Defined benefit plan obligations and other retirement plans	Page 160		
	201-4 Financial assistance received from government			
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Page 473		
	202-2 Proportion of senior management hired from the local community		Information unavailable / incomplete	
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		Information unavailable / incomplete	
	203-2 Significant indirect economic impacts	Page 201		
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 200		

Gri Standard/ Other Source	Disclosure		Location	Omission	
				Requirement(s) Omitted	Reason/ Explanation
Anti-corruption					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 169		
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption			
	205-2	Communication and training about anti-corruption policies and procedures	Page 146		
	205-3	Confirmed incidents of corruption and actions taken	Page 146		
Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 196		
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 196		
Tax					
GRI 3: Material Topics 2021	3-3	Management of material topics		Not applicable	
GRI 207: Tax 2019	207-1	Approach to tax	Page 329		
	207-2	Tax governance, control, and risk management	Page 329		
	207-3	Stakeholder engagement and management of concerns related to tax		Information unavailable/incomplete	
	207-4	Country-by-country reporting		Information unavailable/incomplete	
Materials					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Page 464		
	301-2	Recycled input materials used	Page 464		
	301-3	Reclaimed products and their packaging materials		Not applicable	
Energy					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Page 180, 464		
	302-2	Energy consumption outside of the organization	Page 180, 464		
	302-3	Energy intensity	Page 180, 465		
	302-4	Reduction of energy consumption	Page 117		
	302-5	Reductions in energy requirements of products and services		Information unavailable / incomplete	We are in process of incorporation of this data for reporting in upcoming years

Gri Standard/ Other Source	Disclosure	Location	Omission	
			Requirement(s) Omitted	Reason/ Explanation
Water and effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 181, 465		
	303-2 Management of water discharge-related impacts	Page 181, 465		
	303-3 Water withdrawal	Page 181, 465		
	303-4 Water discharge	Page 181, 465		
	303-5 Water consumption	Page 181, 465		
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable	We are in process of incorporation of this data for reporting in upcoming years.
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Information unavailable/incomplete	We are in process of incorporation of this data for reporting in upcoming years.
	304-2 Significant impacts of activities, products and services on biodiversity		Information unavailable/incomplete	We are in process of incorporation of this data for reporting in upcoming years.
	304-3 Habitats protected or restored	Page 125		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Information unavailable/incomplete	We are in process of incorporation of this data for reporting in upcoming years.
Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 183, 466		
	305-2 Energy indirect (Scope 2) GHG emissions	Page 183, 466		
	305-3 Other indirect (Scope 3) GHG emissions	Page 189		
	305-4 GHG emissions intensity	Page 183, 466		
	305-5 Reduction of GHG emissions	Page 183, 466		
	305-6 Emissions of ozone-depleting substances (ODS)		Not applicable	We do not produce significant amount of ozone-depleting substances
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Page 183, 467		
Spills				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 306: Effluents and Waste 2016	306-3 Significant spills		Not applicable	

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Waste					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Page 184, 467		
	306-2	Management of significant waste-related impacts	Page 184, 467		
	306-3	Waste generated	Page 184, 467		
	306-4	Waste diverted from disposal	Page 185, 467		
	306-5	Waste directed to disposal	Page 185, 467		
Supplier environmental assessment					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Page 87, 112		
	308-2	Negative environmental impacts in the supply chain and actions taken	Page 87		
Employment					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Page 470		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 470		
	401-3	Parental leave	page 471		
Labor/management relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Page 471		
Occupational health and safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	Page 62 -65		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Page 162 -164		
	403-2	Hazard identification, risk assessment, and incident investigation	Page 162 -164		
	403-3	Occupational health services	Page 162 -164		
	403-4	Worker participation, consultation, and communication on occupational health and safety	Page 162 -164		
	403-5	Worker training on occupational health and safety	Page 162 -164		
	403-6	Promotion of worker health	Page 162 -164		

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			Requirement(s) Omitted	Reason/ Explanation
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 162 -164		
	403-8 Workers covered by an occupational health and safety management system	Page 162 -164		
	403-9 Work-related injuries	page 471		
	403-10 Work-related ill health	page 472		
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 471		
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 162		
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 97, 162		
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 173		
	405-2 Ratio of basic salary and remuneration of women to men	Page 173		
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 473		
Freedom of association and collective bargaining				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	page 473		

Gri Standard/ Other Source	Disclosure	Location	Omission	
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Child labor				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 177		
Forced or compulsory labor				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 177		
Security practices				
GRI 3: Material Topics 2021	3-3 Management of material topics		Information unavailable/incomplete	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures		Information unavailable/incomplete	
Rights of Indigenous Peoples				
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable	Rights of Indigenous Peoples is not a material topic for RAIN
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Not applicable	
Local communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 201		
	413-2 Operations with significant actual and potential negative impacts on local communities		Information unavailable/incomplete	
Supplier social assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 177		
	414-2 Negative social impacts in the supply chain and actions taken		Information unavailable/incomplete	
Public policy				
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable	Public Policy is not a material topic for RAIN
GRI 415: Public Policy 2016	415-1 Political contributions		Not applicable	

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Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 156		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Information unavailable/incomplete	
Marketing and labeling				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Page 202 -203		
	417-2 Incidents of non-compliance concerning product and service information and labeling		Information unavailable/incomplete	
	417-3 Incidents of non-compliance concerning marketing communications		Information unavailable/incomplete	
Customer privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62 -65		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 204		