

# ANNEXURE - C TO BOARD'S REPORT

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I DETAILS OF THE LISTED ENTITY

1	<b>Corporate Identity Number (CIN) of the Listed Entity</b>	L15140GJ1991PLC016151
2	<b>Name of the Listed Entity</b>	Gujarat Ambuja Exports Limited
3	<b>Year of incorporation</b>	1991
4	<b>Registered office address</b>	"Ambuja Tower", Opp. Sindhu Bhavan, Sindhu Bhavan Road, PO - Thaltej, Bodakdev, Ahmedabad - 380054
5	<b>Corporate address</b>	"Ambuja Tower", Opp. Sindhu Bhavan, Sindhu Bhavan Road, PO - Thaltej, Bodakdev, Ahmedabad - 380054
6	<b>E-mail</b>	info@ambujagroup.com
7	<b>Telephone</b>	+91 7961556677
8	<b>Website</b>	www.ambujagroup.com
9	<b>Financial year for which reporting is being done</b>	FY 2024-25
10	<b>Name of the Stock Exchange(s) where shares are listed</b>	NSE & BSE
11	<b>Paid-up Capital</b>	₹ 45,86,70,660
12	<b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>	Mr. Sandeep Agrawal Whole-Time Director +91 7961556677 sandeep@ambujagroup.com
13	<b>Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)</b>	Standalone basis
14	<b>Name of assurance provider</b>	Not Applicable
15	<b>Type of assurance obtained</b>	Not Applicable

#### II PRODUCTS / SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Trading	Trading of feed ingredients	6.33%
2	Manufacturing	Manufacturing of starch powder, feed ingredients, starch derivatives, edible refined oil and combed yarn.	93.67%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Starch powder	10621	32.92%
2	Other Maize Products	10629	30.88%
3	Soya Oil-Packed and Sun Flower Raw Oil	10402	15.38%
4	Soya Doc and Rape Doc	10406	8.45%
5	Liquid Glucose	10623	7.00%
6	Gluten	10624	4.30%
7	Combed yarn	13111	1.08%



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**III OPERATIONS**

**18 No. of locations where plants and/or operations/ offices of the entity are situated:**

Location	No. of plants	No. of offices	Total
National	10	2 (including the Head Office)	12
International	0	0	0

**19 Markets served by the entity**

**a No. of Locations**

Location	Number
National (No. of States)	28
International (No. of Countries)	69

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

26%

**c A brief on types of customers**

Gujarat Ambuja Exports Limited ("GAEL" or the "Company") is a premier agro-processing company in India, specialising in the production of starch, animal feed, liquid glucose, dextrose, cotton yarn, edible oils, soya derivatives, and sorbitol.

The Company caters to a wide range of industries, including pharmaceuticals, cosmetics, paints, paper, bakery, confectionery, toothpaste, baby food, edible oils, and animal feed.

GAEL's diverse customer base comprises multinational corporations, large enterprises, and micro, small, and medium enterprises (MSMEs), which enhance its market reach and stability.

**IV EMPLOYEES**

**20 Details as at the end of Financial Year:**

**a Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>						
1	Permanent (D)	1,234	1208	97.89%	26	2.11%
2	Other than Permanent (E)	144	139	96.53%	5	3.47%
<b>3</b>	<b>Total employees (D + E)</b>	<b>1,378</b>	<b>1347</b>	<b>97.75%</b>	<b>31</b>	<b>2.25%</b>
<b>Workers</b>						
4	Permanent (F)	1,117	1015	90.87%	102	9.13%
5	Other than Permanent (G)	66	49	74.24%	17	25.76%
<b>6</b>	<b>Total workers (F + G)</b>	<b>1,183</b>	<b>1064</b>	<b>89.94%</b>	<b>119</b>	<b>10.06%</b>

**b Differently abled Employees and workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently-abled Employees</b>						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
<b>3</b>	<b>Total employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Differently-abled Workers</b>						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (F)	0	0	0	0	0
<b>6</b>	<b>Total employees (F + G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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### 21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57 %
Key Management Personnel	4	0	0

### 22 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Category	Current FY			Previous FY			Pre Previous FY		
	CFY Male	CFY Female	Total of CFY [Male and Female]	CFY Male	CFY Female	Total of CFY [Male and Female]	CFY Male	CFY Female	Total of CFY [Male and Female]
Permanent Employees	20.39	14.81	20.27	29.16	35.09	29.27	21.10	8.70	20.86
Permanent Workers	17.56	32.84	18.93	40.79	86.61	46.16	29.32	56.57	33.26

## V HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ 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	Maiz Citchem Limited	Subsidiary	100%*	No

\* Maiz Citchem Limited became a wholly-owned subsidiary of the Company with effect from 19<sup>th</sup> February, 2025, post-acquisition of remaining 25% of the issued equity share capital.

## VI CSR DETAILS

### 24

a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover (in ₹)	46,12,57,48,300
c	Net worth (in ₹)	30,03,95,86,779

## VII TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
		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	No	0	0	The Company has a grievance redressal mechanism for the communities through written letters, phone calls and emails.	0	0	The Company has a grievance redressal mechanism for the communities through written letters, phone calls and emails



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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
		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
Investors (other than shareholders)	No	0	0	NA	0	0	NA
Shareholders	Yes <a href="https://www.ambujagroup.com/documents/corporate-governance-and-statutory-disclosures/policies/investor-grievance-redressal-policy.pdf">https://www.ambujagroup.com/documents/corporate-governance-and-statutory-disclosures/policies/investor-grievance-redressal-policy.pdf</a>	18	0	NA	29	1	The Company has developed a stakeholder redressal mechanism; however, we do not have a formal policy. Remark on the Complaint: Response has been submitted by the Company but 1 complaint has not been resolved by BSE Limited and pending for resolution as on 31 <sup>st</sup> March, 2024. It has been resolved thereafter as on 2 <sup>nd</sup> April, 2024
Employees & Workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	No	0	0	NA	0	0	NA
Others [Please specify]	No	0	0	NA	0	0	NA

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk	<p>Climate change significantly impacts GAEL's operations through changing weather patterns. Physical risks like heat waves, floods, and erratic monsoons directly affect crop production.</p> <p>Key impacts include:</p> <ul style="list-style-type: none"> <li>➤ Reduced crop yields from heat stress and changing precipitation</li> <li>➤ Increased pest and disease prevalence</li> <li>➤ Soil degradation from extreme weather</li> </ul> <p>Water scarcity affecting irrigation</p>	<ul style="list-style-type: none"> <li>➤ Wider PAN-Indian sourcing platform gives us the ability to mitigate climate change risks by minimising dependence on sourcing from specific regions.</li> <li>➤ Transition to renewable sources of energy insulates from energy cost fluctuations.</li> </ul>	Negative implications associated with higher sourcing costs
2	Water scarcity – Shortage of fresh water	Risk	<p>A large portion of GAEL's business operations rely on fresh water supply. Unpredictable rain patterns can disrupt farming activities and hurt farmers as well as GAEL as we adapt to the changing climate. India faces high to extremely high-water stress and groundwater levels declining at alarming rates, water scarcity poses a significant operational and financial risk. Therefore, preparing for water risk is of priority.</p>	<p>Water stress can reduce raw material availability, disrupt supply chain, raise costs, and threaten long-term supply chains.</p> <ul style="list-style-type: none"> <li>➤ We plan to recharge groundwater to replenish the water table.</li> <li>➤ To mitigate risks of depleting groundwater sources, a pipeline was constructed in one of the major plants from a governmental source located 50 KMs away, with a project cost of 20 Crores to mitigate the short-term risk of water supply disruption. Similar approaches are being planned for other locations.</li> </ul>	Negative implications associated with higher cost of fresh water, reliance on private sources or even disruptions in operations.



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Energy & Emission Management	Risk	The operations produce significant amounts of emissions. High GHG emissions from operations contribute to climate change can attract scrutiny from investors, civil society, and regulators, while increasingly strict environmental regulations could result in penalties for non-compliance, especially as international clients in FMCG/pharma sectors demand low-carbon supply chains.	The Company is committed to reducing its energy consumption and emissions intensity through targeted investments in energy efficiency, timely upgrades of machinery, and a phased transition to renewable energy sources. The adoption of renewable energy will contribute significantly to the reduction of Scope 2 emissions and overall emissions intensity. Additionally, the strategic utilisation of biomass as an energy input will reduce reliance on fossil fuels and is expected to mitigate a portion of the Company's direct Scope 1 emissions, further advancing our climate and sustainability goals.	Positive implications of energy savings measures.
		Opportunity	Our operations consume a significant amount of energy across various processes, and plants, of which a high proportion is sourced through our network of captive power plants. These captive facilities provide us with greater reliability and security over our energy supply chain and help mitigate risks associated with grid instability and fluctuating energy costs.		
4	Waste management	Opportunity	GAEL effectively leverages the significant volume of organic waste generated from its operations through integrated waste-to-energy systems. By converting agricultural residues and food processing byproducts into biogas and biomass energy, the Company has established a circular economy model that yields both environmental and operational benefits. This approach lowers landfill dependency. The waste-to-energy initiative is now a core element of GAEL's sustainability strategy, transforming organic waste from a liability into a valuable renewable energy resource.		Opportunity to lower dependence on external energy sources and reduce energy costs.

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Legal & Regulatory compliance	Risk	Adherence to and monitoring of constantly changing legal and regulatory compliance across all plants and offices. Failure to comply with applicable environmental, labour, product safety, and export regulations can lead to fines, legal action, or cancellation of licenses.	Through continuous monitoring, systematic documentation, regular audits, and employee training the Company plans to comply with all the applicable legal and regulatory requirements across all the locations and operations- spanning environmental, labour, product safety and occupational health & safety.	Negative implications, non-compliance to regulations can lead to fines and operational disruption.
6	Sustainable sourcing	Risk	<p>We source agri inputs from across India through a PAN India sourcing mechanism.</p> <ul style="list-style-type: none"> <li>➤ Sourcing from climate-vulnerable regions heightens the risk of crop failure, supply delays, and business continuity challenges.</li> <li>➤ Association with unsustainable or unethical sourcing can erode consumer trust and invite public backlash.</li> </ul> <p>Non-adherence to emerging global regulations (e.g., EU due diligence, deforestation-free laws) can result in fines, export bans, and legal liabilities.</p>	<p>The following adaptations were taken by the Company to mitigate the risks due to supply chain:</p> <ul style="list-style-type: none"> <li>➤ Diversify sourcing regions, partner with climate-resilient farmers, and invest in weather-adaptive agriculture to reduce dependency on high-risk geographies.</li> <li>➤ Source from certified suppliers (e.g., Sedex, Fairtrade, Rainforest Alliance) wherever feasible to validate compliance with labour, environmental, and ethical standards.</li> </ul> <p>GAEL plans develop a Supplier Code of Conduct to ensure suppliers' compliance across all ESG aspects.</p>	Negative implications of lowered production due to non-availability of inputs and supply chain disruption.



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Product Quality	Risk	<p>Our products serve as agro -inputs to numerous FMCG and pharmaceutical companies, whose end-products are directly consumed by individuals across diverse demographics. Additionally, the Company exports to over 69 countries, and a substantial portion of our revenue is derived from international markets. Exporting agro-based goods, particularly those that enter the food and pharmaceutical supply chains, requires adherence to a complex and stringent set of global regulations and standards. Hence product quality is of utmost importance to our business.</p>	<ul style="list-style-type: none"><li>➤ The Company maintains stringent quality controls throughout the production process, aligned with globally accepted food safety and regulatory benchmark.</li><li>➤ Our facilities are certified by renowned international bodies, including FSSC 22000, GMP, ISO 22000, and hold active FDA licenses, ensuring compliance with the highest standards of food safety and hygiene across global markets.</li><li>➤ All manufacturing practices are aligned with the Food Safety and Standards Authority of India (FSSAI) guidelines, ensuring full compliance with national food safety regulations.</li><li>➤ We proactively implement and update our internal protocols based on global industry best practices to prevent regulatory breaches, product recalls, and supply chain disruptions.</li></ul>	Negative implications of product recall, disruption in supply chain or regulatory breaches.

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1	<b>Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>	Yes	No	Yes	No	No	No	No	No	No
		The Company has a comprehensive set of Policies that are being implemented across the organisation. The Company is also strengthening the mechanisms of engagement with customers, stakeholders, ensuring health & safety practices. The Company will continue to update these systems and processes in line with evolving disclosure standards and frameworks.								
	<b>Has the policy been approved by the Board? (Yes/No)</b>	Yes	NA	Yes	NA	NA	NA	NA	NA	NA
	<b>Web Link of the Policies, if available</b>	<a href="https://www.ambujagroup.com/corporate-governance-and-statutory-disclosures">https://www.ambujagroup.com/corporate-governance-and-statutory-disclosures</a>								
2	<b>Whether the entity has translated the policy into procedures. (Yes / No)</b>	Yes								
3	<b>Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	No	No	No	No	No	No	No	No	No
4	<b>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.</b>	<p>Akola Plant</p> <ul style="list-style-type: none"> <li>➤ The Akola plant is GMP+ Feed Safety certified by Control Union.</li> </ul> <p>Chalisgoan Plant</p> <ul style="list-style-type: none"> <li>➤ The Chalisgoan plant has obtained a Halal certificate from Jamiat and another from MUI for compliance with Islamic dietary standards.</li> <li>➤ It holds a NON-GMO certificate from CertiDI, confirming its products are free from genetically modified organisms.</li> <li>➤ The plant has a USFDA license issued by Registrar Corp for meeting U.S. food safety regulations.</li> <li>➤ It is certified with FSSC 22000 by Intertek, ensuring adherence to high food safety management standards.</li> <li>➤ A Kosher certificate has been obtained from Kosher Check, confirming compliance with Jewish dietary laws.</li> <li>➤ The plant holds an ISO 9001:2015 certificate from Intertek, validating its quality management systems.</li> <li>➤ It has a FDA license issued directly by the FDA.</li> <li>➤ The Sedex certification has been provided by BV, reflecting responsible sourcing and ethical practices.</li> <li>➤ Additionally, it holds a NON-GMO Project certificate from FoodChain, reaffirming its commitment to GMO-free products.</li> </ul> <p>Hubli Plant</p> <ul style="list-style-type: none"> <li>➤ The Hubli plant holds Halal certificates from both Jamiat and MUI.</li> <li>➤ It has received a NON-GMO certificate from CertiDI.</li> <li>➤ The USFDA license was issued by Registrar Corp.</li> <li>➤ It is FSSC 22000 certified by Intertek.</li> </ul>								



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Governance, leadership and oversight										
	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
7	<b>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)</b>	<p>At GAEL, our core mission is to serve as a comprehensive, end-to-end ingredient provider across the food chain. As an established industry leader, we adhere to all existing regulations and place paramount importance on product quality certifications. We recognise that the proactive mitigation of environmental, social, and governance (ESG) risks is fundamental to achieving sustainable business growth. Consequently, we are deeply committed to fostering a better future by aligning our strategic endeavours with the United Nations Sustainable Development Goals (SDGs).</p> <p>This commitment compels us to continuously evaluate and benchmark our internal policies and operational processes against international best practices. We are dedicated to significantly reducing our carbon footprint and optimising fresh water consumption, thereby demonstrating our profound stewardship of the planet. Furthermore, our dedication to the health and well-being of our employees empowers them to cultivate leadership qualities, reflecting our foundational values of kindness, fairness, effectiveness, and efficiency.</p> <p>We also extend our support to underprivileged segments of society through targeted Corporate Social Responsibility (CSR) initiatives and community engagement. Built on principles of robust governance, we strive to generate enduring value for all stakeholders while championing long-term sustainability. These intrinsic values remain embedded in our every action.</p>								
8	<b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>	Mr. Sandeep Agrawal, Whole Time Director								
9	<b>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.</b>	Yes, Managing Director and the Whole-Time Director								

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



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		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>11</b>	<b>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.</b>	Yes, The Company had carried out independent assessment of the working policies by a sustainability and ESG services firm - Envint Services LLP.								
<b>12</b>	<b>If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated, as below:</b>									
	<b>Question</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
	<b>The entity does not consider the principles material to its business (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</b>	No	No	No	No	No	No	No	No	No
	<b>It is planned to be done in the next financial year (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>Any other reason (please specify)</b>	None								

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

**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.**

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	The training covered various aspects of the Company's business including its different divisions, plant capacity, raw material usage, water consumption, chemicals used for production, finished products, process flow chart, brand names, business strategy, key focus areas, sustainability initiatives at various plants, community contribution, Corporate Social Responsibility, notable achievements of the Company, and green initiatives undertaken.	57
Key Managerial Personnel	1	The training provided to the Key Managerial Personnel covered the following aspects: - Divisions and products of the Company - Other business matters from GAEL	100
Employees other than BoD and KMPs	51	Orientation, on the Job, ISO/Food Safety, House Keeping, Fire and Safety, HRD, Production, SAP & CBT, First Aid, Benefits of PF, Gratuity and Bonus, Allergens, GLP& GDP, FoSTac	65
Workers	68	Firefighting & equipment, Benefits & rules of PF Bonus Gratuity etc, Sexual Harassment, Training about machine parts and their cleaning, Allergens, GLP & GDP	61

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

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



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**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
None	None

**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.**

Yes, GAEL has an anti-corruption and anti-bribery policy.

- GAEL is dedicated to identifying and preventing bribery, facilitation payments, corruption, and money laundering.
- The policy has been developed in alignment with the Company's Code of conduct and reiterates the Company's stance of zero tolerance towards bribery and corruption.
- The Company provides training at all business units in relation to anti-bribery and anti-corruption measures.
- The Company maintains the highest standard of integrity.

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Directors	0	0	Nil	NA	NA
KMPs	0	0	Nil	NA	NA
Employees	0	0	Nil	NA	NA
Workers	0	0	Nil	NA	NA

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

Category	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	None reported	0	None reported
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	None reported	0	None reported

**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.**

No fine/penalty/action has been taken by any regulator/ law enforcement agency/ judicial institution, on cases of corruption and conflicts of interest. And therefore, no action was needed to be taken

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	18.16	15.72

ANNEXURE - C TO BOARD'S REPORT (Contd.)

**9 Open-ness of business**

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

Parameter	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	15.88	14.32
	b. Number of dealers / distributors to whom sales are made	81	88
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	44.98	42.47
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	97.64	0
	d. Investments (Investments in related parties / Total Investments made)	2.09	1.77

**LEADERSHIP INDICATORS**

**1 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 Company has established a Code of Conduct for its Board of Directors and Senior Management Personnel, explicitly prohibiting them from engaging in any business, relationship, or activity that conflicts with the Company's interests or tarnishes its reputation. All Board Members, Committee Members, Senior Management team and Employees are expected to adhere to both the code of business conduct and the code of ethics of the Company.



ANNEXURE - C TO BOARD'S REPORT (Contd.)

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

**ESSENTIAL INDICATORS**

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	NA	NA	NA
CapEx	6.92%	3.60%	Solar plant and agro fuel based boiler

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

Yes, the organisation has taken steps toward implementing procedures for sustainable sourcing. It currently sources a significant portion of raw materials directly from farmers, which contributes to improved traceability and supports local agricultural communities. This direct procurement approach is operational across multiple regions in India and is intended to ensure consistency in supply and better-quality control.

The organisation is in the process of developing a formal Sustainable Supply Chain and Responsible Sourcing Policy to articulate its approach to integrating environmental, social, and governance (ESG) considerations into procurement practices. These measures are intended to establish clearer expectations for suppliers, strengthen risk management related to sourcing activities, and improve accountability across the supply chain. Future steps may include the introduction of supplier evaluation mechanisms and capacity-building initiatives to support compliance with the defined standards.

**If yes, what percentage of inputs were sourced sustainably?**

The organisation tries to source directly from the farmers with a viewpoint of empowering them. The Pan-India network of procurement of raw materials gives the Company a sustainable edge in the long run. However, a formal percentage of sustainable sourcing of inputs has not been assessed.

**3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:**

Plastics (including packaging)	All products are designed to be used as input materials in subsequent processes by our customers. Currently, there is no process to safely reclaim products for reuse, recycling, or disposal at the end of their lifecycle. Continuous monitoring of end-of-life products is conducted to identify any opportunities for reclamation. Any opportunities to reclaim these products will be thoroughly assessed and implemented as they arise. E-waste generated within the Company is meticulously managed and processed every quarter.
E-waste	
Hazardous waste	
Other waste	

**4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

- GAEL is subjected to Extended Producer Responsibility (EPR) regulations and is registered under the EPR regime as a Brand Owner, Producer and Importer.
- The Company sells its products to customers in either rigid or flexible brand-labelled bags, classifying it as a brand owner. With a bag manufacturing unit that supplies bags for both internal operations and external sales, they are also categorised as a producer. Furthermore, by importing plastic granules, the Company qualifies as an importer.
- To comply with EPR regulations, GAEL has established provisions to buy back plastic waste from authorised vendors.

ANNEXURE - C TO BOARD'S REPORT (Contd.)

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

**ESSENTIAL INDICATORS**

**1 a Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Employees</b>											
Male	1,208	0	0%	1,208	100%	0	0%	0	0%	0	0%
Female	26	0	0%	26	100%	26	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>1,234</b>	<b>0</b>	<b>0%</b>	<b>1,234</b>	<b>100%</b>	<b>26</b>	<b>2.11%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent Employees</b>											
Male	139	0	0%	139	100%	0	0%	0	0%	0	0%
Female	5	0	0%	5	100%	5	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>144</b>	<b>0</b>	<b>0%</b>	<b>144</b>	<b>100%</b>	<b>5</b>	<b>3.47%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

**1 b Details of measures for the well-being of workers:**

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Workers</b>											
Male	1,015	0	0%	1,015	100%	0	0%	0	0%	0	0%
Female	102	0	0%	102	100%	102	100%	0	0%	0	0%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>1,117</b>	<b>0</b>	<b>0%</b>	<b>1,117</b>	<b>100%</b>	<b>102</b>	<b>9.13%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent Workers</b>											
Male	49	0	0%	49	100%	0	0%	0	0%	0	0%
Female	17	0	0	17	100%	17	100%	0	0%	0	0%
Other	0	0	0	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>66</b>	<b>0</b>	<b>0%</b>	<b>66</b>	<b>100%</b>	<b>17</b>	<b>25.76%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
iii) Cost incurred on wellbeing measures as a % of total revenue of the Company	0.0018 %	NA



ANNEXURE - C TO BOARD'S REPORT (Contd.)

**2 Details of retirement benefits, for Current and Previous FY**

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.59	100	Yes	99.5	99.4	Yes
Gratuity	100	100	NA	100	100	Yes
ESI	35.68	69.06	Yes	100	100	Yes
Others - please specify	0	0	NA	NA	NA	NA

**3 Accessibility of workplaces**

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

Yes, the premises/offices accessible to differently-abled employees and workers.

**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.**

- GAEL's premises are designed to be accessible to differently-abled visitors, fully complying with the Rights of Persons with Disabilities Act, 2016. We are committed to creating an inclusive and welcoming environment for everyone, ensuring that all visitors can navigate our facilities with ease and dignity.

**5 Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	100%	100%
<b>Total</b>	<b>0</b>	<b>NA</b>	<b>100%</b>	<b>100%</b>

\*Remark: The Company does not have provisions of parental leaves for male employees.

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	A comprehensive grievance-handling procedure is established. Permanent workers have the ability to raise their grievances with the HR Department.
Other than Permanent Workers	Contract workers can raise their grievances through their respective line managers or Plant Heads. If the issue remains unresolved, they have the option to escalate it to the HR Department via their respective contractors.
Permanent Employees	As part of open and transparent culture, the Company follows an open-door policy. Employees can share their concerns with their functional heads at any point in time.
Other than Permanent Employees	They can directly approach the respective HODs/ Functional Heads and the same is addressed by the respective HODs/ Functional Heads.

ANNEXURE - C TO BOARD'S REPORT (Contd.)

**7 Membership of employees and worker in association(s) or Unions recognised by the listed entity:**

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	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>						
Male	1,208	4	0.33%	1,195	5	0.42%
Female	26	0	0%	28	0	0%
<b>Total Permanent Workers</b>						
Male	1,015	266	26.21%	1,024	274	26.76%
Female	102	0	0%	99	0	0%

**8 Details of training given to employees and workers:**

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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	1,208	428	35.43%	367	30.38%	1,195	725	60.67%	1102	92.22%
Female	26	6	23.08%	4	15.38%	28	5	17.86%	2	7.14%
Others	0	0	0%	0	0%	NA	NA	0%	NA	0%
<b>Total</b>	<b>1,234</b>	<b>434</b>	<b>35.17%</b>	<b>371</b>	<b>30.06%</b>	<b>1,223</b>	<b>730</b>	<b>59.69%</b>	<b>1104</b>	<b>90.27%</b>
<b>Workers</b>										
Male	1,015	627	61.77%	390	38.42%	1,024	NA	0%	NA	0%
Female	102	52	50.98%	41	40.2%	99	NA	0%	NA	0%
Others	0	0	0%	0	0%	NA	NA	0%	NA	0%
<b>Total</b>	<b>1,117</b>	<b>679</b>	<b>60.79%</b>	<b>431</b>	<b>38.59%</b>	<b>1,123</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

**9 Details of performance and career development reviews of employees and worker:**

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Total Permanent Employees</b>						
Male	1,208	1,208	100%	1,195	0	0%
Female	26	26	100%	28	0	0%
<b>Total</b>	<b>1,234</b>	<b>1,234</b>	<b>100%</b>	<b>1,223</b>	<b>0</b>	<b>0%</b>
<b>Total Permanent Workers</b>						
Male	1015	1,015	100%	1,024	0	0%
Female	102	102	100%	99	0	0%
<b>Total</b>	<b>1,117</b>	<b>1,117</b>	<b>100%</b>	<b>1,123</b>	<b>0</b>	<b>0%</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 such system?

No.



**ANNEXURE - C TO BOARD'S REPORT (Contd.)**

**b What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

Yes, A system exists across the Company's plants. The Company has a comprehensive hazard identification mechanism in its factories. The factory audits are also done quarterly to ensure that the hazards are minimised.

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

Yes, A system exists across the Company's plants

**d Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes, permanent employee and their family members can enrol under the Company's Group Insurance Policy. Workers have access to medical benefits through company-provided group insurance policies. The contractual workers also have statutory benefits under ESIC

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

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	3.01	5.45
	Workers	11.27	8.9
Total recordable work-related injuries	Employees	9	16
	Workers	29	24
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	2

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

The factory premises boast a fully equipped occupational health centre, staffed with a dedicated factory medical officer and compounder. First aid boxes are strategically placed throughout the plant and are regularly inspected to ensure they are fully stocked and ready for use.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	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	5	0	All 5 solved	15	0	All 15 Solved
Health & Safety	6	0	All 6 solved	28	0	All 28 Solved

**14 Assessments for the year:**

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety Practices	NA
Working Conditions	NA

## ANNEXURE - C TO BOARD'S REPORT (Contd.)

### 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.

- Internal audits of all manufacturing units are conducted on a periodic basis.
- Regular inspections are conducted to ensure full compliance with safety standards.
- Corrective and preventive measures are taken based on the findings.
- Accident investigation findings with corrective and preventive measures form part of the report presented to the Risk Management Committee (quarterly).
- Lessons from all accidents are regularly shared throughout the organisation, and formal compliance is obtained to ensure understanding and implementation.

### LEADERSHIP INDICATORS

#### 1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes. This is provided on a case-to-case basis.

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

GAEL ensures that statutory dues payable by service providers for third-party payroll employees are deposited on time and in full through a process of periodic audits and stringent controls.

#### 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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	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	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	2	0	2

#### 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)

On a case-to-case basis, retired employees are given opportunities to continue as consultants to the organisation.

#### 5 Details on assessment of value chain partners: No answer

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety Practices	The Company actively engages with supply chain partners to raise awareness about its products and their characteristics through regular interactions and meetings. While these engagements contribute to improved understanding and collaboration, a formal process for assessing awareness levels is not currently in place.  Periodic training sessions are organised in collaboration with partners, focusing on recommended handling procedures and preventive measures. These sessions aim to equip participants with the necessary knowledge and skills to promote a safer and more efficient working environment.
Working Conditions	



ANNEXURE - C TO BOARD'S REPORT (Contd.)

**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.**

Our Company recognised the role of key players such as customers (downstream value chain), employees, and suppliers (upstream value chain). We also recognise the vital role of the communities surrounding our plants. As we advance, we are establishing formal processes to enhance the identification and engagement of these essential stakeholders, ensuring a more structured and inclusive approach.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & 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
1	Customers	No	<ul style="list-style-type: none"> <li>➤ Email</li> <li>➤ Website</li> <li>➤ Meetings</li> </ul>	As per requirements	<ul style="list-style-type: none"> <li>➤ Quality issues</li> <li>➤ Customer Feedback</li> </ul>
2	Employees	No	<ul style="list-style-type: none"> <li>➤ Email</li> <li>➤ Website</li> <li>➤ Meetings</li> <li>➤ Notice boards</li> </ul>	As per requirements & Annual	<ul style="list-style-type: none"> <li>➤ Performance Appraisal</li> <li>➤ Health &amp; Safety Consultations</li> </ul>
3	Suppliers	No	<ul style="list-style-type: none"> <li>➤ Email</li> <li>➤ Website</li> <li>➤ Meetings</li> </ul>	As per requirements	<ul style="list-style-type: none"> <li>➤ On performance related to Health &amp; Safety</li> </ul>
4	Local community	No	<ul style="list-style-type: none"> <li>➤ Email</li> <li>➤ Website</li> <li>➤ Meetings</li> </ul>	As per requirements	<ul style="list-style-type: none"> <li>➤ In events of complaints</li> </ul>
5	Beneficiaries of CSR programmes	No	<ul style="list-style-type: none"> <li>➤ Meetings</li> </ul>	As per requirements	<ul style="list-style-type: none"> <li>➤ In CSR events</li> </ul>

**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.**

GAEL asserts that stakeholder consultation is essential for achieving economic, environmental, and social sustainability. The Company has established specific committees, including the Corporate Social Responsibility Committee, Risk Management Committee, and Nomination and Remuneration Committee, to assist the board in attaining its objectives. Additionally, GAEL collaborates with professional consultants to identify and manage the environmental and social aspects of its operations. The Board carefully considers the concerns and suggestions raised during consultations and incorporates them into its policies and activities.

**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, The Company uses stakeholder consultation to support the identification and management of environmental and social topics. The Company has completed a peer review and policy assessment. Currently, they are establishing targets

## ANNEXURE - C TO BOARD'S REPORT (Contd.)

and goals related to environmental and social aspects to identify and mitigate any adverse effects of their business operations, as well as to enhance social practices that ensure the wellbeing of employees, the community, and customers. Additionally, the Company has expanded its disclosures to include greenhouse gas (GHG) emissions Scope 3 in its GHG accounting and reporting. This includes measurements of Scope 3 categories such as employee commuting, business travel, and downstream transportation and distribution.

### 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:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1,234	207	16.77%	1,223	12	0.98%
Other than permanent	144	0	0%	148	0	0%
<b>Total</b>	<b>1,378</b>	<b>207</b>	<b>15.02%</b>	<b>1,371</b>	<b>12</b>	<b>0.88%</b>
<b>Workers</b>						
Permanent	1,117	298	26.68%	1,123	18	1.6%
Other than permanent	66	0	0%	96	0	0%
<b>Total</b>	<b>1,183</b>	<b>298</b>	<b>25.19%</b>	<b>1,219</b>	<b>18</b>	<b>1.48%</b>

##### 2 Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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	1,208	74	6.13%	1,134	93.87%	1,195	59	4.94%	1,136	95.06%
Female	26	0	0%	26	100%	28	2	7.14%	26	92.86%
Other	0	0	0%	0	0%	0	0	0%	0	0%
<b>Other than Permanent</b>										
Male	139	36	25.9%	103	74.1%	146	55	37.67%	91	62.33%
Female	5	1	20%	4	80%	2	1	50%	1	50%
Other	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
<b>Permanent</b>										
Male	1,015	343	33.79%	672	66.21%	1,024	386	37.7%	638	62.3%
Female	102	102	100%	0	0%	99	97	97.98%	2	2.02%
Other	0	0	0%	0	0%	0	0	0%	0	0%
<b>Other than Permanent</b>										
Male	49	48	97.96%	1	2.04%	68	65	95.59%	3	4.41%
Female	17	17	100%	0	0%	28	28	100%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%



**ANNEXURE - C TO BOARD'S REPORT (Contd.)**

**3 a Details of remuneration/salary/wages, in the following format:**

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD)	2	9,05,000	0	NA
Key Managerial Personnel	2	3,27,731	0	NA
Employees other than BoD and KMP	1,204	28,253	26	32,901
Workers	1,015	16,500	102	15,160

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.50%	4.06%

**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)**

- Yes, GAEL has a long-standing commitment to human rights and it is reflected in its Code of Conduct.
- In the Company in each respective region, the human resource team efficiently manages grievances at the front end.
- Additionally, the Company embraces an open-door policy, providing internal mechanisms for employees to directly address grievances with senior management, fostering a positive and transparent work culture.

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

- The HR Department action for addressing any issues that may arise.
- Human resource teams, along with Regional Heads and Plant Heads in each region, play a crucial role in reviewing significant matters pertaining to human rights and resolving grievances in these areas.
- This proactive approach ensures effective redressal and contributes to a positive workplace environment.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	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	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0

## ANNEXURE - C TO BOARD'S REPORT (Contd.)

	<b>FY 2024-25 (Current Financial Year)</b>	<b>FY 2023-24 (Previous Financial Year)</b>
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

- The Company is firmly committed to maintaining a harassment-free workplace, including a zero-tolerance policy towards any form of sexual harassment.
- Our management actively encourages employees to report any concerns regarding harassment, and we take swift and responsive action to address complaints related to harassment or any other unwelcome or offensive behavior.
- The Company has POSH Policy in place, where, according to the policy, complainants are protected from any harassment, retaliation, or adverse employment conditions as a result of their reporting.
- A committee has been established to investigate complaints of sexual harassment and recommend appropriate actions when necessary.
- This policy is communicated to all employees through regular training and awareness programs, with confidentiality clauses clearly outlined.

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

- Yes, The Company incorporates provisions related to human rights aspects into its standard agreements and contracts as part of its business practices.
- Efforts are underway to extend these provisions to all other minor business agreements and contracts as well.
- Additionally, all vendors involved in the outsourcing of raw materials undergo background checks to ensure compliance with these provisions.

### 10 Assessments for the year:

<b>Category</b>	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	0
Forced/involuntary labour	0
Sexual harassment	0
Discrimination at workplace	0
Wages	0
Others – please specify	0

\*Remark: The Company had assessed 100% of the plants and offices for child labour, forced/involuntary labour, sexual harassment, discrimination at workplace and wages from the Government/ Other certified authorities. However, they did not maintain any assessment documentation.

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

The Company did not receive any corrective actions based on the assessments conducted by the statutory bodies.

## LEADERSHIP INDICATORS

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

- GAEL's Code of Conduct, as adopted by the Board, is applicable to Directors, senior management and employees of the Company.
- The Code encompasses Company's commitment to human rights, including respect and dignity for individuals, the prohibition of child labor, fostering a gender-friendly workplace, conducting ethical transactions with suppliers and customers, ensuring health and safety, protecting the environment.



**ANNEXURE - C TO BOARD'S REPORT (Contd.)**

**2 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?**

GAEL's premises are designed to be accessible to differently-abled visitors, fully complying with the Rights of Persons with Disabilities Act, 2016. We are committed to creating an inclusive and welcoming environment for everyone, ensuring that all visitors can navigate our facilities with ease and dignity.

**3 Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Child labour	NIL
Forced/involuntary labour	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	NIL
Others – please specify	NIL

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

NIL

**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:**

<b>Parameter</b>	<b>FY 2024-25 (Current Financial Year)</b>	<b>FY 2023-24 (Previous Financial Year)</b>
<b>From renewable sources</b>		
Total electricity consumption (A)	136.88	125.78
Total fuel consumption (B)	18,13,639.81	1519,,317.57
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>18,13,776.69</b>	<b>15,19,443.35</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	110.55	120.37
Total fuel consumption (E)	82,69,931.73	80,46,079.54
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	82,70,042.28	80,46,199.91
Total energy consumed (A+B+C+D+E+F)	1,00,83,818.97	95,65,643.26
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	2,147.19* GJ/Crore rupees	1,941.5 GJ/ Crores rupees
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	103.93 GJ/Crore rupees	85.15 GJ/Crore rupees
Energy intensity in terms of physical output	8.84 GJ/MT **	7.81 GJ/MT

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, an independent assessment was carried out by an external agency named Envint Services LLP

**\*Remark:**

➤ The energy is mentioned in Giga Joules and the Energy intensity is mentioned in Giga Joules/ Crore Rupees.

## ANNEXURE - C TO BOARD'S REPORT (Contd.)

- \*As per the International Monetary Fund (IMF) and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.66 for FY 2024-25 and 22.8 for FY 2023-24.
- \*\* The energy intensity in terms of physical output accounts for 11,40,118 MT in FY 2024-25 and 12,25,168 MT in FY 2023-24.

### 2 Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The organisation does not have any sites identified as designated consumers under the PAT scheme.

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

S. No.	Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
	Water withdrawal by source (in kilolitres)		
i	Surface water	455737	219774
ii	Groundwater	18,97,500	19,85,274
iii	Third party water	39,263	2,42,226
iv	Seawater / desalinated water	0	0
v	Other	0	0
	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	23,92,500	24,47,274
	Total volume of water consumption (in kilolitres)	23,92,500	24,46,274
	Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL / ₹)	509.45 KL/ Crore rupee	496.50 KL/ Crore rupee
	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	24.66 KL/Crore rupee*	21.78 KL/ Crore rupee
	Water intensity in terms of physical output	2.10 KL/MT	2 KL/MT
	Water 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.		
	No independent assessment/ evaluation/assurance has been carried out by an external agency		

#### Remark:

- \*As per the International Monetary Fund (IMF) and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.66 for FY 2024-25 and 22.8 for FY 2023-24.
- The energy intensity in terms of physical output accounts for 11,40,118 MT in FY 2024-25 and 12,25,168 MT in FY 2023-24.

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

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
To Surface water	No treatment	0	0
	With treatment – please specify level of treatment	5,92,350	6,10,500
To Groundwater	No treatment	0	0
	With treatment – please specify level of treatment	0	0
To Seawater	No treatment	0	0
	With treatment – please specify level of treatment	0	0



**ANNEXURE - C TO BOARD'S REPORT (Contd.)**

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Sent to third-parties	No treatment	0	0
	With treatment – please specify level of treatment	6,35,250	6,27,000
Others	No treatment	0	0
	With treatment – please specify level of treatment	0	0
	Total water discharged (in kilolitres)	12,27,600	12,37,500

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 independent assessment/ evaluation/assurance has been carried out by an external agency

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

Yes, This system ensures that all wastewater generated by the Company is treated and recycled, with no discharge of liquid waste into the environment.

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	MT	1,315	1,214
SOx	MT	1,495	1,555
Particulate Matter (PM)	MT	980	991
Persistent organic pollutants (POP)	MT	0	0
Volatile organic compounds (VOC)	MT	0	0
Hazardous air pollutants (HAP)	MT	0	0
Others – please specify	MT	0	0

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<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)	CO <sub>2</sub> in MT	7,72,138.22	7,63,528.02
<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)	CO <sub>2</sub> in MT	22,325.79	23,939.97
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	CO <sub>2</sub> in MT/rupee of turnover	169.17 MT/Crore Rupees	159.83 MT/ Crore Rupees
<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)	MT	8.19 MT/Crore Rupees	7.01 MT/Crore Rupees

ANNEXURE - C TO BOARD'S REPORT (Contd.)

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	MT	0.70 MT/MT	0.64 MT/ MT
Total Scope 1 and Scope 2 emission intensity (optional) – per ton of production		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, an independent assessment was carried out by an external agency named Envint Services LLP.

**Remark:**

- As per the International Monetary Fund (IMF) and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.66 for FY 2024-25 and 22.8 for FY 2023-24.
- The energy intensity in terms of physical output accounts for 11,40,118 MT in FY 2024-25 and 12,25,168 MT in FY 2023-24.

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

- GAEL is steadfast in its commitment to reducing its carbon footprint and championing environmental sustainability. The Company has adopted a holistic approach, including substantial investments in renewable energy, deployment of power-saving equipment, and large-scale plantation initiatives across its operational sites.
- To enhance energy efficiency, GAEL has implemented several impactful initiatives such as the installation of wind turbines, use of biogas engines, adoption of solar power systems, and integration of other energy-efficient technologies across its units and plants.
- In FY 2025–26, GAEL plans to further reduce greenhouse gas (GHG) emissions through the following initiatives:
  - Installation of gas engines at Chalisgaon and Hubli to increase energy generation from biogas. Expansion of the solar power generation plant at Chalisgaon.
  - Commissioning of a new solar power plant at Himmatnagar.
  - These efforts are reflected in the Company's use of over 37 Million units of renewable energy. As a result, GAEL has achieved a 2.7% reduction in Scope 2 emissions, a 0.12% reduction in Scope 3 emissions
- Demonstrating its commitment to transparency and accountability, GAEL discloses its environmental and greenhouse gas information on the Carbon Disclosure Project and through the Company's own website.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	614.43	128.52
E-waste (B)	2.08	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	6,068.77	1,528
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>6,685.28</b>	<b>1,656.52</b>



ANNEXURE - C TO BOARD'S REPORT (Contd.)

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Waste intensity per rupee of Turnover</b> (Total waste generated / Revenue from operations)	1.42 MT/ Crore Rupees	0.34 MT/ Crore Rupees
<b>Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP)</b> (Total Revenue waste from generated / operations adjusted for PPP)	0.069 MT/ Crore Rupees	0.015 MT/ Crore Rupees
<b>Waste intensity in terms of physical output</b>	0.006 MT/MT	0.001 MT/MT
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Category of waste		
i Recycled	713	0
ii Reused	1,547	975.92
iii Other recovery operations	0	77.88
<b>Total</b>	<b>2,260</b>	<b>1,053.8</b>

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

Category of waste	Plastic waste & Other non-hazardous waste	
i. Incineration	0	0
ii. Landfill	1,279	14,508.8
iii. Other disposal methods	3,146*	1,656.52*
<b>Total</b>	<b>4,425</b>	<b>16,165.32</b>

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

**Remark:**

- \*The Company ensures the disposal of plastic waste and non-hazardous waste through authorised third-party waste vendors.
- As per the International Monetary Fund (IMF) and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.66 for FY 2024-25 and 22.8 for FY 2023-24.
- The energy intensity in terms of physical output accounts for 11,40,118 MT in FY 2024-25 and 12,25,168 MT in FY 2023-24.

**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.**

GAEL manages multiple categories of industrial waste, including Effluent Treatment Plant (ETP) sludge, spent earth, soya danthal, soil residues from soya seeds, and coal ash from boiler operations.

The ETP sludge is sold to authorised agencies for appropriate handling and disposal. In several cases, it is used in landfilling and agricultural applications as a soil conditioner or fertiliser, supporting sustainable land use practices.

Spent earth is either sold to brick manufacturing units or repurposed as fuel in boilers, thereby contributing to both material recovery and energy efficiency. Similarly, coal ash is sold to brick manufacturers, enabling its reuse in construction materials and reducing landfill dependency.

These practices reflect GAEL's approach to sustainable waste management, focusing on resource recovery, circular use of materials, and minimisation of environmental impact through collaboration with downstream users and compliance with regulatory requirements.

ANNEXURE - C TO BOARD'S REPORT (Contd.)

**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:**

S. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	NIL	NIL	NIL

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

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
None						

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

Yes

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	Yes, the Company is compliant with all applicable laws	NA	NA	NA

**LEADERSHIP INDICATORS**

**1 Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

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

- (i) Name of the area Nil
- (ii) Nature of operations NA
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>			
To Surface water		NA	NA
To Groundwater		NA	NA
To Seawater		NA	NA
Sent to third-parties		NA	NA
Others		NA	NA
<b>Total volume of water withdrawal (in kilolitres)</b>		NA	NA
<b>Total volume of water consumption (in kilolitres)</b>		NA	NA
Water intensity per rupee of turnover (Water consumed / turnover)		NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity		NA	NA
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		NA	NA
To Surface water	NA	NA	NA
	NA	NA	NA
To Groundwater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA



**ANNEXURE - C TO BOARD'S REPORT (Contd.)**

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
To Seawater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Sent to third-parties	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Others	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
<b>Total water discharged (in kilolitres)</b>		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.		NA	NA

**2 Please provide details of total Scope 3 emissions & its intensity, in the following format**

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (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	23,418.25	23,447.46
Total Scope 3 emissions per rupee of turnover		4.99 MT/ Crore Rupees	4.76 MT/ Crore Rupees
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Yes, an independent assessment was carried out by an external agency named Envint Services LLP.

**3 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:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy efficiency in production process	Utilisation of agro waste as an alternative fuel source all the plants. The engines utilise bio fuel like biogas, paddy straw, raw dust, castor, groundnut husk etc.	Recycling the waste generated resulting in reduction in waste disposal to landfills to improve resource efficiency
2	Solar generation	Installation of solar plant at the Chalisgaon plant generating 835 MWh energy.	Use of renewable sources of energy resulting in resource efficiency

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

**ESSENTIAL INDICATORS**

**1a Number of affiliations with trade and industry chambers/ associations.**

The organisation maintains close associations with leading trade and industry chambers and associations.

Presently there are 7 such associations with leading trade and industry chambers with whom the organisation is associated.

ANNEXURE - C TO BOARD'S REPORT (Contd.)

**1b 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, in the following format**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Vidarbha Chambers of Commerce of Industry	State
2	Soybean processors association	National
3	Akola Industries Association	State
4	Kumaun Garwhal Chamber of Commerce and Industry	State
5	Sitarganj Sidcul Industries Welfare Association	State
6	All India Starch Manufacturer's Association	National
7	Soya Bean Processors Association	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.**

Nil, there were no issues of anti-competitive conduct

S. No.	Name of authority	Brief of the case	Corrective action taken
	No issues were reported related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.		

**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.**

S. No.	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
None						

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Presently there are no projects which require Rehabilitation and resettlement. Therefore, no Rehabilitation and Resettlement (R&R) has been undertaken by the entity.						

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

- The Company does not have a formal external grievance redressal policy.
- However, the Company has established a procedure to receive and redress grievances of the community.
- The organisation receives grievances through (a) written letters (b) phone calls (c) emails.
- Contact details are displayed on the organisation's website, entrance gates, and other communication channels used to communicate with stakeholders.
- Depending on the nature of the complaints and grievances, the responsible department takes appropriate actions for redressal.



ANNEXURE - C TO BOARD'S REPORT (Contd.)

**4 Percentage of input material (inputs to total inputs by value) sourced from suppliers**

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	70%	72%
Sourced directly from within the district and neighbouring districts	53%	34%

**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	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	0	0
Semi-urban	6.39	4.82
Urban	67.29	95.18
Metropolitan	26.32	0

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

**LEADERSHIP INDICATORS**

**1 Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies**

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Gujarat	Narmada	3,42,000

Note: Narmada in Gujarat is categorised as an aspirational district as per the Aspirational District Programme. GAEL's initiatives help in promotion of education and eradication of hunger in the city.

**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.**

- The organisation receives complaints from distributors and customers through marketing personnel via two sources: WhatsApp messages or verbal communication.
- Once a complaint is recorded, they are verified by the QC personnel, who check the warehouse stock based on the complaints and conduct a present stock analysis.
- They then submit reports to the unit head and department head. Based on the report, the unit head directs the necessary corrective actions, which the concerned department implements before dispatching the next lot.
- The feedback of the effectiveness of the corrective action plan is obtained from the distributors and customers.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	75%
Safe and responsible usage	
Recycling and/or safe disposal	

**\*Remark:**

The percentage provided above is exclusive of sale of soya DOC, germ, gluten, fiber, cotton yarn and bag plant.

ANNEXURE - C TO BOARD'S REPORT (Contd.)

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

**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.**

- The Company has a cybersecurity policy that safeguards its information and technology for day-to-day operations.
- Its implementation is overseen by the IT department at the Head Office in coordination with the IT setups at all manufacturing plants.
- The organisation maintains cybersecurity through adequate protections, including firewalls, antivirus software, and other technical and non-technical controls.

**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.**

- The organisation promptly addresses complaints by conducting a thorough root cause analysis and implementing corrective actions.
- This process ensures the issue is resolved and prevents recurrence.
- Responsibilities are clearly assigned to ensure effective implementation of these corrective measures.

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

**a Number of instances of data breaches**

0

**b Percentage of data breaches involving personally identifiable information of customers**

0

**c Impact, if any, of the data breaches**

NA

**LEADERSHIP INDICATORS**

**1 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)**

No