

# ANNEXURE - C TO BOARDS' 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 79 61556677
8	<b>Website</b>	www.ambujagroup.com
9	<b>Financial year for which reporting is being done</b>	FY 2023-24
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 email Id: sandeep@ambujagroup.com Tel: +91 79 61556677
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	7.25%
2	Manufacturing	Manufacturing of starch powder, feed ingredients, starch derivatives, edible refined oil and combed yarn.	92.75%

##### 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	32.08%
2	Other Maize Products	10629	25.11%
3	Soya Doc and Rape Doc	10406	11.66%
4	Soya Oil-Packed and Sun Flower Raw Oil	10402	9.44%
5	Liquid Glucose	10623	6.44%
6	Gluten	10624	4.54%
7	Combed yarn	13111	1.18%



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**III. OPERATIONS**

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

**a. No. of Locations**

Location	No. of plants	No. of offices	Total
National	9	3 (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)	33
International (No. of States)	74

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

35%

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

GAEL 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 enhances 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 (A)	1,223	1,195	97.71	28	2.29
2.	Other than Permanent (B)	148	146	98.65	2	1.35
<b>3.</b>	<b>Total employees (A + B)</b>	<b>1,371</b>	<b>1,341</b>	<b>97.81</b>	<b>30</b>	<b>2.19</b>
<b>Workers</b>						
4.	Permanent (C)	1,123	1,024	91.18	99	8.82
5.	Other than Permanent (D)	96	68	70.83	28	29.16
<b>6.</b>	<b>Total workers (C + D)</b>	<b>1,219</b>	<b>1,092</b>	<b>89.58</b>	<b>127</b>	<b>10.42</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 (E)	0	0	0	0	0
2.	Other than Permanent (F)	0	0	0	0	0
<b>3.</b>	<b>Total employees (E + F)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently-abled workers</b>						
4.	Permanent (G)	0	0	0	0	0
5.	Other than Permanent (H)	0	0	0	0	0
<b>6.</b>	<b>Total employees (G + H)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**21. Participation/Inclusion/Representation of women**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	29%
Key Management Personnel	4	0	0

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

Category	FY (2023-24) (Turnover rate in current FY)			FY (2022-23) (Turnover rate in previous FY)			FY (2021-22) (Turnover rate in year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29.16	35.09	29.27	21.10	8.70	20.86	19.96	28.57	20.12
Permanent Workers	40.79	86.61	46.16	29.32	56.57	33.26	24.87	47.96	28.22

\*Remark: The high turnover rate of female permanent employees is attributed to the discontinuation of machinery in one plant.

**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	75%*	No

\*Remark: Holding as on 31<sup>st</sup> March, 2024 (Up to 14<sup>th</sup> February, 2024 Gujarat Ambuja Exports Limited was holding 100% Equity Shares of Maiz Citchem Limited

**VI. CSR DETAILS****24.**

a.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b.	Turnover (in ₹)	49,26,92,84,899
c.	Net worth (in ₹)	27,69,10,63,728



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**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 2023-24 (Current Financial Year)			FY 2022-23 (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	NIL	NIL	The Company has a grievance redressal mechanism for the communities through written letters, phone calls and emails.	NIL	NIL	NIL
Investors (other than shareholders)	No	NIL	NIL		NIL	NIL	NIL
Shareholders	No	29	1	The Company has developed a stakeholder redressal mechanism; however, we do not have a formal policy.  Remark on the Complaint: Response 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	12	NIL	NIL
Employees & Workers	Yes	Nil	Nil		Nil	Nil	Nil
Customers	Yes	Nil	Nil		Nil	Nil	Nil
Value Chain Partners	No	Nil	Nil		Nil	Nil	Nil

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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	A changing climate and consequent physical risks such as floods, delayed monsoons, prolonged droughts etc. pose threats to sourcing of agri inputs.	Wider PAN-Indian sourcing platform gives us the ability to mitigate climate change risks by minimising dependence on sourcing from specific regions.	Negative implications associated with higher sourcing costs
2	Water scarcity – Shortage of fresh water	Risk	A few of our plants across India are prone to water shortages. The water related issues are however local and would have selective impact.	For our manufacturing plants in water stressed regions or areas that are prone to risk of water availability, we plan to recharge groundwater to improve the water table.	Negative implications associated with higher cost of fresh water or reliance on private sources.
3	Energy & Emission Management	Opportunity	Our operations consume a significant amount of energy and a high proportion of the same is at present sourced through captive thermal power plants.	By constantly upgrading our machinery, investing in energy efficiency and transitioning to renewables in a phased manner, we plan to reduce our energy and emissions intensity.	Positive implications of energy savings measures.
4	Waste management	Opportunity	Reusing biodegradable waste as a source of energy, effectively promoting waste management and sustainability.	Use of biomass inputs reduces our dependency on fossil fuels and has the potential to mitigate a portion of our emissions.	Opportunity
5	Labour practices	Risk	Ensuring a fair and equitable workplace for all workers across our plants is critical to ensuring that our operations continue in a smooth manner.	Strengthening of our HR policies, regular trainings and awareness programs for staff and workers to ensure constant and clear communication and speedy resolution of issues, if any.	Negative implications of labour strikes or loss of productivity.
6	Legal & Regulatory compliance	Risk	Adherence to and monitoring of constantly changing legal and regulatory compliance across all plants and offices.	Maintenance of legal registers, constant upgradation of compliance requirements and training of personnel.	Negative implications of non-compliance to regulations.



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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	Sustainable sourcing	Risk/ Opportunity	We source agri inputs from across India through a PAN India sourcing mechanism. Sustainable sourcing is key to our production efficiencies and ensuring that we meet our customer commitments.	By understanding cropping patterns, climate risks and other farming related risks, we constantly upgrade our sourcing strategy to ensure steady production.	Negative implications of lowered production due to non-availability of inputs.
8	Product Quality	Risk	Our products serve as inputs to many FMCG and pharmaceutical products that are directly consumed by users. Hence product quality is of utmost importance to our business.	We adhere to strict quality standards in production and have the backing of multiple international certifications to ensure that this risk is mitigated.	Negative implications of product recall or litigation.

**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 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/downloads/">https://www.ambujagroup.com/downloads/</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

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Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
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>	<ul style="list-style-type: none"> <li>➤ Halal - The Company has a Halal certificate, demonstrating its commitment to providing products that comply with Islamic dietary laws and standards.</li> <li>➤ NON-GMO - The Company has a non-GMO certificate, reflecting its dedication to offering products that are guaranteed to be free from genetically modified organisms.</li> <li>➤ USFDA - The USFDA certificate signifies the Company's adherence to the stringent safety and quality standards.</li> <li>➤ FSSC 22000 - The FSSC 22000 certificate signifies the Company's compliance with the highest standards of food safety management systems, ensuring the production of safe and high-quality food products.</li> <li>➤ Kosher - The Company has a Kosher certificate, demonstrating its compliance with Jewish dietary laws and commitment to producing products that meet strict Kosher standards.</li> <li>➤ ISO 9001:2015 - The Company has an ISO 9001:2015 certificate, showcasing its commitment to quality management principles. This certification has enhanced operational efficiency and customer satisfaction by ensuring consistent delivery of high-quality products and services.</li> <li>➤ FDA - The FDA certificate indicates that GAEL adheres to the rigorous safety and quality standards ensuring that its products are safe, effective, and of the highest quality for consumers.</li> <li>➤ Sedex - The Company has a Sedex certificate, showcasing GAEL's commitment to ethical and responsible business practices throughout its supply chain, promoting transparency, fair labour practices, and sustainable operations.</li> <li>➤ ISO 9001:2008 - The Company is ISO 9001:2008 certified, highlighting its dedication to implementing effective quality management systems that enhance organisational processes and customer satisfaction.</li> <li>➤ ISO 22000: 2005 - The Company is ISO 22000:2005 certified, underscoring its commitment to maintaining rigorous food safety management systems that ensure the safety and quality of its products throughout the supply chain.</li> <li>➤ GMP - All the practices adhere to GMP, reflecting the Company's commitment to maintaining high standards in manufacturing processes to ensure product quality and safety.</li> </ul>								
5	<b>Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	<p>The Company has conducted a benchmarking exercise of its peers on ESG metrics and is currently in the process of setting ESG targets for certain material topics. This exercise is expected to conclude in FY 2025.</p>								
6	<b>Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>									



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<b>Governance, leadership and oversight</b>																			
<b>Disclosure Questions</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>7</b>	<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 key motivation is to be an end-to-end ingredient provider across the entire food chain. As an industry leader, we comply with all existing regulations and are especially conscious of product quality certifications. We recognise that mitigating environmental, social, and governance risks is essential for sustainable business growth. By aligning our efforts with the UN Sustainable Development Goals (SDGs), we are committed to creating a better future.</p> <p>This commitment drives us to continually introspect and benchmark our policies and business processes with international best practices. We are dedicated to reducing our carbon footprint and fresh water consumption, demonstrating our care for the planet. Our commitment to our employees' health and well-being empowers them to become global leaders, reflecting our deep-rooted values of kindness, fairness, effectiveness, and efficiency.</p> <p>We also extend our support to the underprivileged sections of society through our CSR initiatives and social activities. Built on the principles of sound governance, we aim to create long-term value for all stakeholders while promoting sustainability. Our foundational values remain deeply embedded in everything we do.</p>																	
<b>8</b>	<b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)</b>	Mr. Sandeep Agrawal, Whole Time Director																	
<b>9</b>	<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>	Managing Director and the Whole-Time Director																	
<b>10</b>	<b>Details of Review of NGRBCs by the Company:</b>																		
<b>Subject for Review</b>		<b>Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</b>									<b>Frequency(Annually/ Half yearly/ Quarterly/ Any other – please specify)</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>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>Performance against above policies and follow up action</b>		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</b>		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> 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.	The Company had carried out independent assessment of the working policies by a sustainability and ESG services firm - Envint Services LLP.								
<b>12</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>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>
The entity does not consider the principles material to its business (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Yes, the Company is guided by a Board-approved policy that aligns with the core elements of the NGRBC principles. We are actively working on developing detailed policies and procedures to formalise these principles, ensuring they are relevant and practicable for our operations.								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	No, The Company has financial, human & technical resources for formulating policies.								
It is planned to be done in the next financial year (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Any other reason (please specify)	None								



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**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:**

<b>Segment</b>	<b>Total number of training and awareness programmes held</b>	<b>Topics / principles covered under the training and its impact</b>	<b>% of persons in respective category covered by the awareness programmes</b>
Board of Directors	1	<p>The training provided to the Board of Directors covered the following aspects:</p> <ul style="list-style-type: none"> <li>➤ Various divisions of the Company</li> <li>➤ Plant capacity</li> <li>➤ Raw materials used</li> <li>➤ Water consumption</li> <li>➤ Chemicals required for production</li> <li>➤ Finished products</li> <li>➤ Process flow chart</li> <li>➤ Brand names</li> <li>➤ Business strategy</li> <li>➤ Key focus areas</li> <li>➤ Sustainability initiatives at various plants</li> <li>➤ Community contributions</li> <li>➤ Corporate Social Responsibility</li> <li>➤ Pride moments for the Company</li> <li>➤ Green initiatives undertaken by the Company</li> </ul>	57
Key Managerial Personnel	1	<p>The training provided to the Key Managerial Personnel covered the following aspects:</p> <ul style="list-style-type: none"> <li>➤ Divisions and products of the Company</li> <li>➤ Other business matters from GAEL</li> </ul>	100
Employees other than BoD and KMPs	NA	<p>The training provided to the Employees covered the following aspects:</p> <ul style="list-style-type: none"> <li>➤ Health &amp; Safety</li> <li>➤ Diversity, Equity &amp; Inclusion</li> <li>➤ Human Rights</li> <li>➤ POSH</li> <li>➤ Code of Conduct</li> <li>➤ Policies &amp; Ethics</li> <li>➤ ESG Awareness</li> <li>➤ Skill upgradation/ Career development</li> </ul>	NA

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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
Workers	NA	The training provided to the Workers covered the following aspects: <ul style="list-style-type: none"> <li>➤ Health &amp; Safety</li> <li>➤ Diversity, Equity &amp; Inclusion</li> <li>➤ Human Rights</li> <li>➤ POSH</li> <li>➤ Code of Conduct</li> <li>➤ Policies &amp; Ethics</li> <li>➤ ESG Awareness</li> <li>➤ Skill upgradation/ Career development</li> </ul>	NA

**\*Remark:** The percentage of workers and employees covered by the awareness programs could not be estimated. The exact training details for different employee categories, plants and training aspects varied, leading to complex calculations. The Company is in the process of digitising the training records.

**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	1	BSE and NSE	10,000	BSE and NSE imposed fine on 14/06/2023 on the Company for violation of provision of Reg.29 (2)/(3) Securities and Exchange Board of India ( Listing Obligations and Disclosure Requirements) Regulations, 2015	No
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

**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



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

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 2023-24 (Current Financial Year)	FY 2022-23 (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 2023-24 (Current Financial Year)		FY 2022-23 (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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	15.72	17.25

**9. Open-ness of business**

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	-
	b. Number of trading houses where purchases are made from	0	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	-

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Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	14.32	-
	b. Number of dealers / distributors to whom sales are made	88	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	42.47	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	-
	b. Sales (Sales to related parties / Total Sales)	0	-
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0	-
	d. Investments (Investments in related parties / Total Investments made)	0	-

**LEADERSHIP INDICATORS**

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

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

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

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 THE BOARDS' 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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	NIL	Nil	N/A
CapEx	3.60%	23.36%	Gas engine and digester

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

- The organisation is committed to empowering farmers by sourcing raw materials directly from them. The pan-India network of procurement of raw materials gives the Company a sustainable edge in the long run.
- The Company has plans to build policy on "Sustainable Supply chain and Responsible Sourcing" and a "Code of Conduct for Suppliers and Service Providers"

**b. 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.

**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.
E-waste	
Hazardous waste	
Other waste	➤ 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.

**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 THE BOARDS' 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	1,195	0	NA	1,195	100	0	NA	0	NA	0	NA
Female	28	0	NA	28	100	28	100	0	NA	0	NA
<b>Total</b>	<b>1,223</b>	<b>0</b>	<b>NA</b>	<b>1,223</b>	<b>100</b>	<b>28</b>	<b>2.29</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</b>
<b>Other than Permanent Employees</b>											
Male	146	0	NA	146	100	0	NA	0	NA	0	NA
Female	2	0	NA	2	100	2	100	0	NA	0	NA
<b>Total</b>	<b>148</b>	<b>0</b>	<b>NA</b>	<b>148</b>	<b>100</b>	<b>2</b>	<b>1.35</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</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	1,024	0	NA	1,024	100	0	NA	0	NA	0	NA
Female	99	0	NA	99	100	99	100	0	NA	0	NA
<b>Total</b>	<b>1,123</b>	<b>0</b>	<b>NA</b>	<b>1,123</b>	<b>100</b>	<b>99</b>	<b>8.81</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</b>
<b>Other than Permanent workers</b>											
Male	68	0	NA	68	100	0	NA	0	NA	0	NA
Female	28	0	NA	28	100	0	NA	0	NA	0	NA
<b>Total</b>	<b>96</b>	<b>0</b>	<b>NA</b>	<b>96</b>	<b>100</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</b>

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	Nil	Nil

**\*Remark:** The Company had conducted annual health check-up camps for all the employees and had provisions of accident health insurance. However, the cost incurred could not be determined.



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

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

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	99.5	99.4	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	NA
ESI	100	100	Yes	47	91	Yes
Others - please specify	-	-	-	-	-	-

**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.**

- The Company is dedicated to being an equal-opportunity employer and fostering an inclusive workplace for everyone, including persons with disabilities, to contribute to their fullest potential.
- An Equal Opportunity Policy is currently being formulated to reinforce this commitment.

**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	NA	NA	NA	NA
Female	66	66	NA	NA
<b>Total</b>	<b>66</b>	<b>66</b>	<b>NA</b>	<b>NA</b>

**\*Remark:** The Company does not have provisions of parental leaves for male employees. Additionally, it was observed that female workers discontinued employment post conceiving. Therefore, they are marked as Not Applicable (NA).

**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 THE BOARDS' REPORT (Contd.)

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	1,195	5	0.42	1,178	5	0.42
Female	28	0	0	24	0	0
<b>Total Permanent Workers</b>						
Male	1,024	274	26.76	1,044	274	26.24
Female	99	0	0	144	0	0

## 8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (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>Total Permanent Employees</b>										
Male	1,195	725	60.67	1,102	92.21	1,571	788	50.16	783	49.84
Female	28	5	17.86	2	7.14	318	105	33.02	213	66.98
<b>Total</b>	<b>1,223</b>	<b>180</b>	<b>14.72</b>	<b>1,104</b>	<b>90.27</b>	<b>1,889</b>	<b>893</b>	<b>47.27</b>	<b>996</b>	<b>52.73</b>
<b>Total Permanent Workers</b>										
Male	1,024	0	NA	0	NA	64	54	84.37	10	15.63
Female	99	0	NA	0	NA	0	0	NA	0	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>NA</b>

## 9. Details of performance and career development reviews of employees and worker:

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Total Permanent Employees</b>						
Male	1,195	0	0	1,243	0	0
Female	28	0	0	24	0	0
<b>Total</b>	<b>1,223</b>	<b>0</b>	<b>0</b>	<b>1,267</b>	<b>0</b>	<b>0</b>
<b>Total Permanent Workers</b>						
Male	1,024	0	0	1,211	0	0
Female	99	0	0	82	0	0
<b>Total</b>	<b>1,123</b>	<b>0</b>	<b>0</b>	<b>1,293</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?

Yes. The entire organisation is Employee State Insurance Corporation compliant. Regular monitoring is also in place to ensure the proper health and safety of all workers and employees.



**ANNEXURE - C TO THE BOARDS' 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?**

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 2023-24	FY 2022-23
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	5.45	34
	Workers	8.9	55
Total recordable work-related injuries	Employees	16	15
	Workers	24	46
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	2	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 2023-24 Current Financial Year			FY 2022-23 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	15	0	All 15 Complaints solved	9	0	All 9 Complaints solved
Health & Safety	28	0	All 28 Complaints solved	4	0	All 4 Complaints 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	NIL
Working Conditions	NIL

**\*Remark:** The Company had assessed 100% of the plants and offices by governing bodies. However, they did not receive any formal assessment reports from the authorities.

ANNEXURE - C TO THE BOARDS' 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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	0	0	0
Workers	2	0	2	0

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

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:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety Practices	Our company actively engages with supply chain members to raise awareness about our products and their properties through regular meetings. While these interactions foster valuable understanding, we currently do not have a formal assessment process in place.
Working Conditions	

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

We organise periodic training sessions in collaboration with our partners, where we outline recommended procedures and preventive measures. These programs are designed to equip participants with essential knowledge and skills, ensuring a safer and more efficient work environment



ANNEXURE - C TO THE BOARDS' 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 delegated 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.

## ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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 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.

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

NA



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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 2023-24 (Current Financial Year)			FY 2022-23 (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	1,223	12	0.98	1,198	166	14
Other than permanent	148	0	0	69	30	43
<b>Total</b>	<b>1,371</b>	<b>12</b>	<b>0.88</b>	<b>1,267</b>	<b>196</b>	<b>15</b>
<b>Workers</b>						
Permanent	1,123	18	2.16	925	215	23
Other than permanent	96	0	0	368	29	8
<b>Total</b>	<b>1,219</b>	<b>18</b>	<b>1.49</b>	<b>1,293</b>	<b>244</b>	<b>19</b>

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (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	1,195	59	4.94	1,136	95.06	1,174	125	10.65	1,049	89.35
Female	28	2	7.14	26	92.86	24	0	0.00	24	100.00
<b>Other than permanent</b>										
Male	146	55	37.67	91	62.33	69	8	11.59	61	88.41
Female	2	1	50	1	50	0	0	0	0	0
<b>Workers</b>										
<b>Permanent</b>										
Male	1,024	386	37.7	638	62.3	843	180	21.35	663	78.65
Female	99	97	97.98	2	2.02	82	0	0	82	100
<b>Other than permanent</b>										
Male	68	65	95.59	3	4.41	368	231	62.77	137	37.23
Female	28	28	100	0	0	0	0	0	0	0

## ANNEXURE - C TO THE BOARDS' 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	6,80,900	0	NA
Key Managerial Personnel	2	3,05,731	0	NA
Employees other than BoD and KMP	1,195	27,000	28	35,430
Workers	1,024	15,727	99	14,753

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

Safety Incident/Number	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	4.06%	3.11%

## 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 is proficient in implementing a plan of 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 2023-24 (Current Financial Year)			FY 2022-23 (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



**ANNEXURE - C TO THE BOARDS' REPORT (Contd.)**

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

	<b>FY 2023-24 (Current Financial Year)</b>	<b>FY 2022-23 (Previous Financial Year)</b>
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

- 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 behaviour.
- 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	Nil
Forced/involuntary labour	Nil
Sexual harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Others – please specify	Nil

\*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.



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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 labour, fostering a gender-friendly workplace, conducting ethical transactions with suppliers and customers, ensuring health and safety, protecting the environment.

**2. Details of the scope and coverage of any Human rights due-diligence conducted**

None

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

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.

**4. 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

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

NIL



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	125.78	138.90
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>125.78</b>	<b>138.90</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	120.37	124.93
Total fuel consumption (E)	98,17,373.47	81,44,784.45
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	98,17,493.84	81,44,909.38
Total energy consumed (A+B+C+D+E+F)	98,17,619.62	81,45,048.28
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	1,992.64 GJ/ Crores rupees	1,659.21 GJ/ Crores rupees
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	87.39* GJ/ Crores rupees	72.77* GJ/ Crores rupees
Energy intensity in terms of physical output	8.01 GJ/ MT**	7.70 GJ/ MT **
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

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

**\*Remark:**

- The energy is mentioned in Giga Joules and the Energy intensity is mentioned in Giga Joules/ Crores Rupees.
- \*As per the OECD guidelines the factor for revenue adjusted for PPP is 22.8.
- \*\*The energy intensity in terms of physical output accounts for 12,25,168 MT in FY 2023-24 and 10,56,595 MT in FY 2022-23 of the business

**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.

## ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

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

S. No.	Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	Water withdrawal by source (in kilolitres)		
i	Surface water	2,19,774	5,71,550
ii	Groundwater	19,85,274	12,67,696
iii	Third party water	2,42,226	39,508
iv	Seawater / desalinated water	0	0
v	Other	0	0
	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	24,47,274	18,78,754
	Total volume of water consumption (in kilolitres)	24,46,274	18,77,987
	Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL/₹)	496.51 KL/Crores rupee	382.56 KL/Crores rupee
	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	21.78 KL/Crores rupee*	16.78 KL/Crores rupee*
	Water intensity in terms of physical output	2 KL/MT**	1.77 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 OECD guidelines the factor for revenue adjusted for PPP is 22.8.
- \*\*The energy intensity in terms of physical output accounts for 12,25,168 MT in FY 2023-24 and 10,56,597 MT in FY 2022-23 of the business

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

Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>			
To Surface water	No treatment	0	0
	With treatment – please specify level of treatment	6,10,500	0
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
Sent to third-parties	No treatment	0	0
	With treatment – please specify level of treatment	6,27,000	0



**ANNEXURE - C TO THE BOARDS' REPORT (Contd.)**

Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Others	No treatment	0	0
	With treatment – please specify level of treatment	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

**\*Remark:**

The Company had not maintained water consumption records for the FY 2022-23. Therefore, the data is marked as 0.

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

GAEL has implemented a mechanism for Zero Liquid Discharge (ZLD). 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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Kg	1,214	1,012
SOx	Kg	1,555	1,296
Particulate Matter (PM)	Kg	991	826
Persistent organic pollutants (POP)	Kg	-	-
Volatile organic compounds (VOC)	Kg	-	-
Hazardous air pollutants (HAP)	Kg	-	-
Others – please specify		-	-

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	CO2 in MT	7,63,528.02	6,71,894.81
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	CO2 in MT	23,939.97	24,638.27
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	CO2 in MT/rupee of turnover	159.82	141.89

## ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<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)		7.01	6.22
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>		0.64 MT CO <sub>2</sub> /MT	0.66 MT CO <sub>2</sub> / MT
Total Scope 1 and Scope 2 emission intensity (optional) – per ton of production	CO <sub>2</sub> in MT/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:**

\*The energy intensity in terms of physical output accounts for 12,25,168 MT in FY 2023-24 and 10,56,597 MT in FY 2022-23 of the business

**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 contributing to a greener environment.
- The Company takes every possible measure to support environmental sustainability, including substantial investments in renewable energy resources, the deployment of power-saving equipment, and the intensification of plantation efforts.
- GAEL has undertaken various initiatives to enhance energy efficiency, such as the installation of wind turbines, the implementation of biogas engines, solar panels, and other energy-saving technologies across its units and plants. The Company utilises over 21 Million units of renewable energy in its operations, underscoring its dedication to a sustainable future.
- The Company discloses its environmental and greenhouse gas information on Carbon Disclosure Project and the Company's website.
- GAEL is in the process of identifying additional initiatives to further reduce emissions resulting from its operations.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	128.52	50.2
E-waste (B)	0	1.9
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	1.2
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	6.4
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,528*	2,659*
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>1,656.52</b>	<b>2,718.7</b>
<b>Waste intensity per rupee of Turnover</b> (Total waste generated / Revenue from operations)	0.37 MT/Crores rupee	0.55 MT/Crores rupee



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP)</b> (Total Revenue waste from generated / operations adjusted for PPP)	0.01** MT/Crores rupee	0.02** MT/Crores rupee
<b>Waste intensity in terms of physical output</b>	0.001*** MT/MT	0.002*** MT/ MT
Waste intensity (optional) – the relevant metric may be selected by the entity		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
i Recycled	0	0
ii Reused	975.92	1,084.353
iii Other recovery operations	77.88	86.534
<b>Total</b>	<b>1,053.8</b>	<b>1,170.887</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>	<b>Plastic waste &amp; Other non-hazardous waste</b>	
i. Incineration	0	0
ii. Landfill	14,508.8	16,120.890
iii. Other disposal methods	1,656.52****	1,331.297
<b>Total</b>	<b>16,165.321</b>	<b>17,452.187</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 break-up by composition of the non-hazardous waste is bio-scrubber and ETP sludge.
- \*\*As per the OECD guidelines the factor for revenue adjusted for PPP is 22.8.
- \*\*\*The energy intensity in terms of physical output accounts for 12,25,168 MT in FY 2023-24 and 10,56,597 MT in FY 2022-23 of the business
- \*\*\*\*The Company ensures the disposal of plastic waste and non-hazardous waste through authorised third-party waste vendors.

**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 various waste products, including ETP sludge, spent earth, soya danthal, mitti from soya seeds, and coal ash from boilers.

The sludge generated from the Effluent Treatment Plant (ETP) is sold to approved agencies, ensuring proper handling and disposal.

This by-product is utilised in landfills and as a fertiliser on agricultural land, promoting sustainable farming practices.

Both spent earth and coal ash are sold to brick manufacturers, contributing to resource efficiency. Additionally, spent earth is now repurposed as fuel in the boiler.

This by-product is also used as fuel in the boilers, enhancing energy recovery and reducing waste.

These waste management practices reflect GAEL's commitment to sustainability and resource optimisation, transforming waste materials into valuable resources

## ANNEXURE - C TO THE BOARDS' 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
	NA	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 2023-24 (Current Financial Year)	FY 2022-23 (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



**ANNEXURE - C TO THE BOARDS' REPORT (Contd.)**

Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<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
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 2023-24 (Current Financial Year)	FY 2022-23 (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	23,447.46	22,532.32
Total Scope 3 emissions per rupee of turnover		4.76	4.59
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		0.02 MT CO <sub>2</sub> /MT*	0.02 MT CO <sub>2</sub> /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.	Yes, an independent assessment was carried out by an external agency named Envint Services LLP.

**Remark:**

\*The energy intensity in terms of physical output accounts for 12,25,168 MT in FY 2023-24 and 10,56,597 MT in FY 2022-23 of the business

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities**

N/A



## ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Wastewater treatment	Installation and operation of wastewater treatment equipment across 10 plants including upgrade of systems for increased reuse of wastewater within the factories.	The initiative resulted in an annual monetary saving of ₹ 1,00,00,000
2	Energy efficiency in production process	Installation of multiple effect evaporators with higher recovery potential.	The initiative resulted in better reuse of steam.
3	Energy efficiency in production process	Using waste heat from gas engines across 5 plants to feed into boilers for steam production.	The initiative resulted in an annual monetary saving of ₹ 2,00,00,000
4	Energy efficiency in production process	Installation of DCS instruments and data analysis software	Improvement for run time and reducing overheads

- 5 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

No

- 6 Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

N/A



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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.

**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

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.			

**LEADERSHIP INDICATORS**

**1 Details of public policy positions advocated by the entity:**

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

## ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	72%	79%
Sourced directly from within the district and neighbouring districts	34%	48%

**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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	0	NIL
Semi-urban	4.82	NIL
Urban	95.18	NIL
Metropolitan	0	NIL

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



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**LEADERSHIP INDICATORS**

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

S. No.	Details of negative social impact identified	Corrective action taken
	N/A	N/A

**2 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	Uttarakhand	Sitarganj	16,59,000
2	Maharashtra	Jalgaon	19,16,000

**\*Remark:**

The CSR programs in Sitarganj focus on promoting infrastructure, education and healthcare. In Jalgaon, the CSR programs emphasise health, rural development and education within the district.

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

No

b. From which marginalised /vulnerable groups do you procure?

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

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

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

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
			N/A

## ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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 checks 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	
Safe and responsible usage	72%
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.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

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

	Number	Reasons for recall
Voluntary recalls	0	
Forced recalls	0	

**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.



ANNEXURE - C TO THE BOARDS' REPORT (Contd.)

**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**

Nil

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

Nil

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

N/A

**LEADERSHIP INDICATORS**

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

N/A

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

N/A

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

N/A

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

No