

INDEPENDENT PRACTITIONER'S REASONABLE AND LIMITED ASSURANCE REPORT

**TO THE BOARD OF DIRECTORS OF
GODREJ INDUSTRIES LIMITED**

Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Format (called 'Identified Sustainability Information' (ISI)) of Godrej Industries Limited (the 'Company') for the period from April 01, 2024 to March 31, 2025.

Reasonable Assurance Opinion and Limited Assurance Conclusion

We have performed an assurance engagement on the Identified Sustainability Information (referred to as 'ISI') for the period from April 01, 2024 to March 31, 2025 in accordance with the reporting criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Level of Assurance	Reporting criteria (the 'Criteria')
BRSR Core (refer Annexure A)	April 01, 2024 to March 31, 2025	Reasonable assurance	• Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) • Guidance Note for BRSR format issued by SEBI
Select sustainability disclosure in the BRSR report (which is not part of the BRSR core) (refer Annexure B)	April 01, 2024 to March 31, 2025	Limited assurance	• Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) • Guidance Note for BRSR format issued by SEBI

This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.



a) Reasonable assurance opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company's Identified Sustainability Information included in the Business Responsibility and Sustainability Reporting for the period April 01, 2024 to March 31, 2025, which was subject to reasonable assurance is prepared, in all material respects, in accordance with the Criteria.

b) Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information included in the Business Responsibility and Sustainability Reporting for the period April 01, 2024 to March 31, 2025, which was subject to limited assurance is not prepared, in all material respects, in accordance with the Criteria.

Basis of Opinion and Conclusion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information" and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together referred to as 'Standards'), both issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India (the 'ICAI'). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included within the BRSR but does not include the ISI and our assurance report thereon.

Our opinion on BRSR core attributes and conclusion on the select BRSR attributes does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our assurance engagement of the ISI, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the ISI, or our knowledge obtained during the course of our engagement or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.

Other Matter

The BRSR for the period from April 01, 2023 to March 31, 2024 was not subject to limited/ reasonable assurance engagement and, accordingly, we do not express an opinion / conclusion or provide any assurance on such information.

Our opinion is not modified with respect to this matter.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable measures and measurement techniques and can affect comparability between entities.

The preparation of the Company's BRSR information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Management's Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Auditors responsibilities with respect to the reasonable assurance opinion

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.



We conducted our engagement in accordance with the Standards issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. These Standards requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- assessed the suitability of the criteria used by the Company in preparing the reasonable assurance information;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

Our responsibilities with respect to the limited assurance

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our limited assurance engagement in accordance with the Standards issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. These Standards requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.



Given the circumstances of the engagement, in performing the procedures listed above, we:

- assessed the suitability of the criteria used by the Company in preparing the reasonable assurance information;
- made inquiries of Company's Management, including sustainability team, human resource team amongst others and those with the responsibility for preparation of the Report;
- undertook site visits and inspected a limited number of items to or from supporting records, as appropriate.
- Recalculated the information subject to limited assurance based on the Criteria; and
- evaluated the overall presentation of the information subject to limited assurance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

Exclusions

Our assurance scope excludes the following and therefore we will not express an opinion or conclusion on the same:

- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI;
- Data and information outside the defined reporting period i.e., from April 01, 2024 to March 31, 2025; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

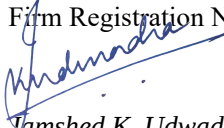
Restriction on use

Our assurance report has been prepared and addressed to the Board of Directors of Godrej Industries Limited at the request of the company solely, to assist company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.

For **KALYANIWALLA & MISTRY LLP**

CHARTERED ACCOUNTANTS

Firm Registration No. 104607W/W100166


Jamshed K. Udawadia

PARTNER

Membership No. 124658

UDIN: 25124658BMJKDH6488

Mumbai, May 15, 2025

Annexure A – BRSR Core attributes – Reasonable assurance

Sr. No.	BRSR Core Indicator	Description of Indicator
1	Section C – Principle 1 – E8	Number of days of accounts payable
2	Section C – Principle 1 – E9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
3	Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
4	Section C – Principle 3 – E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5	Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid
6	Section C – Principle 5 – E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld
7	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and its intensity
8	Section C – Principle 6 – E3	Total volume of water withdrawal by source and water consumption in Kilolitres and its intensity
9	Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kilolitres)
10	Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
11	Section C – Principle 6 – E9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12	Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India
13	Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost
14	Section C – Principle 9 – E7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events

Annexure B – BRSR Non-Core attribute – Limited assurance

Sr. No.	BRSR Core Indicator	Description of Indicator
1	Section C – Principle 6 – L2	Scope 3 Emissions





Godrej Industries Limited

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN)	L24241MH1988PLC097781
2	Name of the Listed Entity	Godrej Industries Limited
3	Year of incorporation	1988
4	Registered office address	Godrej One, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, Maharashtra.
5	Corporate address	Godrej One, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, Maharashtra.
6	E-mail	investor@godrejinds.com
7	Telephone	+91 (022)-25188010/20/30
8	Website	www.godrejindustries.com
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (<i>formerly Bombay Stock Exchange</i>) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Rs. 33,67,52,089/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Anupama Kamble Company Secretary & Compliance Officer Email ID: anupama.kamble@godrejinds.com
13	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)	Standalone basis
14	Name of Assurance Provider	Kalyaniwalla & Mistry LLP (“KMLLP”)
15	Type of Assurance Obtained	Reasonable Assurance Engagement

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	Oleochemicals, Surfactants, Glycerine	Fatty Acids, Fatty Alcohols, AOS, SLES, SLS, Refined Glycerine for various industries.	87 %

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	Oleochemicals, Surfactants, Glycerine	20293	87%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	4	6
International	0	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of countries)	65 +

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

About 28% of the turnover is from exports

c. A brief on types of customers

At Godrej Chemicals, we categorize our customer base through value chain position, geographic markets, and business size. We serve base material manufacturers, OEMs, trade partners, contract manufacturers, and more, providing a broad range of products from core chemistries to specialty chemicals. We operate in varied segments like home and personal care, oil and gas, agrochemicals, food & beverages, pharmaceuticals, rubber, chemical & polymer intermediaries, and lubricants & metalworking fluids etc. Our geographic reach spans key markets, serving over 80 countries globally, with a strong domestic presence catering to local businesses, multinational corporations, large enterprises with complex supply chains and SMEs needing personalized solutions, offering tailored services and flexible production capabilities to meet diverse customer needs worldwide.

IV. Employees

20. Details as at the end of Financial Year 2024-25:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	908	704	77.53%	204	22.47%
2.	Other than Permanent (E)	163	96	58.90%	67	41.10%
3.	Total employees (D + E)	1071	800	74.70%	271	25.30%
WORKERS						
4.	Permanent (F)	240	240	100.00%	0	0%
5.	Other than Permanent (G)	731	721	98.6%	10	1.4%
6.	Total employees (F + G))	971	961	98.9%	10	1.1%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	4	3	75%	1	25%
2.	Other than Permanent (E)	1	1	100%	0	0%
3.	Total differentlyabled employees (D+E)	5	4	80%	1	20%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	3	100%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	3	3	100%	0	0%

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	11	4	36.36 %
Key Management Personnel	2	1	50 %

22. Turnover rate for permanent employees and workers:

Particulars	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate inprevious FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	2%	20%	18%	2%	20%	18%	13%	17%
Permanent Workers	6%	0%	6%	10%	0%	10%	14%	0%	10%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures as on March 31, 2024**

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	Godrej Consumer Products Limited	Associate	23.74%	No
2	Clean Max Kaze Private Limited	Associate	26.00%	No
3	Godrej Properties Limited	Subsidiary	44.77%	No
4	Godrej Agrovet Limited	Subsidiary	64.87%	No
5	Godrej Capital Limited	Subsidiary	90.71%	No
6	Godrej One Premises Management Private Limited	Subsidiary	28.00%	No
7	Godrej International Limited	Foreign Subsidiary	100%	No
8	Godrej International Trading & Investment PTE. LTD	Foreign Subsidiary	100%	No

VI. CSR Details**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)**

Yes, the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, are applicable to the Company. However, during the Financial Year 2024-25, our Company was not required to spend towards CSR activities as per applicable provisions.

(ii) Turnover as on March 31, 2025 (in ₹): 33,63,02,82,398.15

(iii) Net worth as on March 31, 2025 (in ₹): 17,05,09,29,744.98

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			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, a mechanism is in place to interact with community leaders to understand and work towards addressing	NIL	NIL	NIL	NIL	NIL	NIL

	their grievances in suitable manner.						
Investors (other than shareholders)	NA	NA	NA	The Company does not have investors other than its shareholders and debenture holders.	NA	NA	The Company does not have investors other than its shareholders and debenture holders.
Shareholders	Yes, the Company has an email id for reporting grievances and complaints of investors, if any, on investor@godrejinds.com Alternatively, shareholders can lodge complaints on https://scores.sebi.gov.in/scores-home/	31	31	The complaints were duly resolved during the financial year to the satisfaction of shareholders	39	39	The complaints were duly resolved during the financial year to the satisfaction of shareholders
Employees and workers	Yes. our employees / workers can share their grievances or queries by directly writing to their respective HR managers. We also have a comprehensive Whistle Blower policy, which allows and encourages employees to bring to the management's notice concerns about suspected unethical behavior, malpractice, wrongful conduct, fraud and violation of the company's policies. Policy can be accessed at https://www.godrejchemicals.com/sustainability/codes-and-policies	NIL	NIL	NIL	NIL	NIL	-
Customers	Yes. Our Consumers can reach out to the Sales Persons / Marketing Head / Production Head / Quality Control Head to	NIL	NIL	-	NIL	NIL	-

	share their grievances against our products and services; They can also speak to our executives to raise any query/grievance about our products.						
Value Chain Partners	Yes. Our Value Chain partners, and Business Associates can reach us / Business Head where they can share their grievances or queries. We also conduct dedicated supplier engagement session to connect with them, understand their concerns as well as address the same For safeguarding the interests of value chain partners, grievance redressal mechanism is detailed in the Whistle Blower Policy of the Company, Policy can be accessed at https://godrejindustries.com/public/uploads/policies_and_codes/Whistle_Blower_Policy_effective_08112023.pdf	NIL	NIL	-	NIL	NIL	-
Other (please specify)	-	-	-	-	-	-	-

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.	Regulations	Risk and Opportunity	European Union Deforestation Regulation mandates to procure deforestation free feed stock poses risk of limited availability of deforestation free material. Hence this leads to an increase in procurement costs, limited production capabilities, and overall impacts on revenue and profitability. However, the compliance to these regulations will give business and added advantage and hence increased market share potential.	Engage with suppliers, conduct awareness and training session, and have traceability established till plantations as well as conduct due diligence of the supplier.	Negative as well as Positive
2.	Rising Temperature	Risk	Rising temperatures affect operational yields and workforce safety calling for investment in protective measures. Increase in raw material costs.	Phase wise expenditure in cooling systems for the operations as well as R&D to develop heat resistant processes and products. Health insurance and premiums for the work force	Negative
3.	Water	Risk	Production capacity is constrained by water pollution and scarcity. As they will gradually increase water procurement, treatment, and production costs, affecting manufacturing and supply chain efficiency.	Expenditure in technologies for reducing water consumption as well as treatment costs. Identify areas of water reduction, explore alternate sources of water and maximize recycling.	Negative
4.	Precipitation	Risk	Flooding of transportation routes disrupts raw material supply, and operation facilities	Planned capital expenditure on flood protection measures, insurance premiums and increased inventory costs.	Negative

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.	Climate Hazard	Risk	Supply chain disruption due to extreme weather events and Natural Disasters	Supply chain disruptions from extreme weather will drive up repair, maintenance, diversification, and insurance costs, impacting financial stability.	Negative
6.	Training and Development	Risk	Given the context of rapidly expanding Chemicals sector, attrition of our key talent with niche skillsets and that of our diverse talent pool is a risk which can impact business continuity and growth	Our strategic people management framework is designed to create value & execute the business strategy. Built on three pillars of talent, organization & culture, we strive towards creating agile & inclusive workplace by defining & developing new capabilities and accelerating total engagement to build a high-performance team. We focus our efforts towards nurturing & sustaining the thriving culture that exists at GIL Chemicals, which has helped deliver strong business performance.	Negative
7.	Health and Safety	Risks and Opportunity	Given the nature of our business, health & safety-related risks in manufacturing operations are one of our top priorities. Operational risks and hazards are likely business disruptions.	We have health and safety policy and at individual plant level and all the manufacturing sites are ISO 45001:2018 compliant. We have implemented various initiatives to ensure health and safety of employees across our locations both at operational level and managing natural hazards. At plants, we ensured this by creating task forces to monitor and implement health & safety measures going beyond compliance and	Positive

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)
				adopting industry best practices.	
8.	Diversification of Low Emission Products	Opportunity	Focusing on low-emission products and R&D, Low-emission innovations ensure regulatory compliance, reduce risks, and offer a competitive edge driving revenue growth and market leadership.		Positive
9.	Renewable Energy	Opportunity	Renewable energy adoption offers a competitive edge and cost benefits. Cost management strategies mitigate rising energy cost through energy-efficient and renewable solutions	-	Positive
10.	Circular Economy, Strengthening	Opportunity	The circular economy's focus on advanced material reuse and technology investment presents opportunity to strengthen waste management, reduce environmental impact, and support sustainability goals.	Investing in waste management and emission free technology can significantly enhance	Positive

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.

[illegible]

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	At GIL, a core element of our approach is a steadfast commitment to safety. “SAFETY” serves as our guiding star in our pursuit of excellence, emphasizing that a secure and healthy workplace is vital not only for our employees and stakeholders but also for the long-term success and sustainability of our business. In the reporting year, our detailed safety assessments confirmed that none of our workers experienced high incidence rates of occupational risk or disease. We launched a focused DEI program “PAHAL-Today for Tomorrow” to ensure a diverse workforce and enable an inclusive workplace for all employees. In the reporting year we continued to hire from diverse geographies, experience, and gender in chemical industries and onboarded women employees in manufacturing roles. We have exceeded our targets for diversity and are now currently at 25% of diversity rate for our employees. During the reporting year we have successfully reduced our specific energy by 37 % and specific water is reduced by 41 % from baseline FY 2012. Our renewable energy portfolio remains a significant highlight, now accounting for 64% of our total energy consumption. We are actively reducing Scope 1, and 2 GHG emissions through targeted interventions and in the reporting year we have significantly reduced our absolute GHG emissions Scope 1 & 2 by 37 % from baseline FY 2012. We have achieved reduction of 10% in our waste generation intensity w.r.t FY24. Have increased the quantities of waste being recycled/reused/re-purposed by 9% in absolute terms w.r.t FY24 through various measures.
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Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (*listed entity has flexibility regarding the placement of this disclosure*)

The Company is committed to integrating environmental, social and governance (ESG) principles into its business, which is central to improving the quality of life of the communities it serves. It adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their lifecycles. High standards of governance, we feel, are key to maintaining the trust of investors and all our stakeholders. Our responsibilities go beyond our own Company as we work towards ingraining our values in relations with all our employees, customers, partners and across our supply chain. Being a value-driven organization, our Company ensures that business is conducted in an ethical and responsible way.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Mr. Nadir Godrej, Chairman & Managing Director (DIN:00066195), under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility and Sustainability Policies.

Yes. The Company has Environmental Social and Governance Committee at the Board Level. They provide valuable direction and guidance to ensure that Safety and Sustainability implications are duly addressed in all new strategic initiatives, budgets, audit actions and improvement plans

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other)								
	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	As a practice, Business Responsibility and Sustainability policies of the Company are reviewed periodically or on a need-to-based basis by Senior Leadership Team including Managing Director and Executive Directors. During their assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the statutory requirements as applicable																	

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company conducts periodic review of charters and policies internally by the Senior Management and Board Committees which then drives the policies, projects and performance of the aspects of business responsibility and sustainability.								

[illegible]

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programs 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	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	During the year, the Board of Directors and Key Managerial Personnel of the Company (including its Committees) had invested time on various updates comprising matters relating to array of issues pertaining to the business, regulations, diversity, economy and environmental, social and governance parameters.	100 %
Key Managerial Personnel	1		100 %
Employees other than BoD and KMPs	495	At our workplace, safety is a shared responsibility driven by training, leadership, culture, technology, and continuous improvement. We conduct regular safety training programs, including behavioral-based sessions such as ergonomic hazard prevention, environmental awareness, near-miss reporting, and hygiene and safety awareness for new employees. Safety drives further reinforce awareness across our factories. To enhance technical competence, we offer functional training on topics like IMS, instrument handling, emergency preparedness, hazardous material handling, 5S, and SAP. Training is delivered through classroom, virtual, and e-learning formats under the Godrej Capability Framework, covering areas such as effective communication, managerial effectiveness, sales fundamentals, and business finance. Our Health & Wellness initiatives include expert talks, counseling, and interactive sessions on	100 %

		physical and mental well-being. Compliance training covers POSH, human rights, cybersecurity, grievance handling, and code of conduct. We foster inclusive growth through career conversations, 360° feedback, and leadership development via MDC and LDC processes, ensuring equitable development and meaningful progression for all employees.	
Workers	271	Workplace Safety related training conducted for all workers including contractual workforce Compliance programs include POSH awareness, labor Laws and Factory Act, Human Rights & ethics. Various functional/technical training conducted for factory workers SOP Awareness, PLC Programming, Audit Trail and Data Backup, Good Documentation Practices, IMS, Chemical Handling in Boiler & utility, Label Printing on Finished Goods, Packing and Chemicals, Maintenance of Pumps, Responsible Care, Plant Operation.	100 %

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					
Particulars	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	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
Particulars	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	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

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

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

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.

The Company has a Code of Conduct which is applicable to all individuals working in the Company. The Company encourages its Business Partners also to follow the code. A Whistleblower policy has also been put in place. The purpose of the Whistleblower Policy is to allow employees to raise concerns about unacceptable, improper or unethical practices being followed in the organization, without necessarily informing their supervisors. Whistleblowing Officer has been designated for the purpose of receiving and recording any complaints under this policy. The Policy can be accessed on https://godrejindustries.com/public/uploads/policies_and_codes/Whistle_Blower_Policy_effective_08_112023.pdf

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

Particulars	FY 2024-25	FY 2023-24
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

Particulars	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	No complaints have been received in relation to issues of conflict of interest of the Directors and in relation to issues of conflict of interest of the KMPs both for FY 2024-25.	Nil	No complaints have been received in relation to issues of conflict of interest of the Directors and in relation to issues of conflict of interest of the KMPs both for FY 2023-24.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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

There were no complaints / cases of corruption and conflicts of interest registered during the year. In the case of a Director, every Director discloses his/her interest at the beginning of the year. In case there is any change in directorship, the same is informed to the Board. The Board of Directors and senior management are subject to the provisions of the Code of Conduct.

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

Particulars	FY 2024-25	FY 2023-24
Number of days of accounts payables	89	101

Yes, Reasonable Assurance by KMLLP.

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	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	N.A.	N.A.
	b. Number of trading houses where purchases are made from	N.A.	N.A.
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	31%	32.1%
	b. Number of dealers / distributors to whom sales are made	156	136
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	58 %	58.21%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	7 %	3.27%
	b. Sales (Sales to related parties / Total Sales)	3 %	5.93%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	91 %	100%

Yes, Reasonable Assurance by KMLLP.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
2 Virtual Session by a third party covering 25 suppliers 1 physical session covering 18 suppliers 1 on 1 sessions conducted by a third party for 25 suppliers (count of session range from 80-100)	We provided training and awareness on topics such as ESG Fundamentals, Human Rights, Health & Safety, and the upcoming Global regulations, BRSR and BRSR Core Framework, Labelling requirements, GHS (Global Harmonized Systems), degree of compliance to ethics and legal requirements, Extended producer responsibility as per Plastic waste Management rules 2016, certifications training such as Green co and Responsible care. Our suppliers also participated and few of the suppliers shared their best practices in terms of their commitment to Environment, Social and Governance.	A Class – top 80% spent

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

Yes, every Director of the Company discloses his/her concern or interest in the Company or companies or bodies corporate, firms or other association of individuals and any change therein, annually or upon any change, which includes the shareholding. Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have does not involve any conflict of interest with the operations of the Company and the role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large. In the Meetings of the Board, the Directors abstain from participating in the items in which they are concerned or interested. For identifying and tracking conflict of interests involving the Directors / KMPs of the Company, the Corporate Secretarial team maintains a database of the Directors and the entities in which they are interested. This list is shared with the Finance department which flags off the parties in their system for monitoring and tracking transaction(s) entered by the Company with such parties.

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.**

Particulars	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	10 %	23 %	Invested in Bio tech infrastructure.
Capex	4.3 %	10%	Energy efficiency and renewable power sourcing initiatives

2. **a. Does the entity have procedures in place for sustainable sourcing? Yes**

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

Supply Chain Sustainability is one of the crucial aspects to our business. To ensure collective and holistic Sustainable growth across the value chain, we have developed strong relationships with our suppliers. We have developed two important policies to vouch for Sustainably Sourcing-Sustainable palm oil policy and Sustainable procurement policy. From January to December 2024, a total of 15 % inputs were Sourced Sustainably i.e., RSPO (Roundtable Sustainable Palm Oil) Mass balance certified.

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

- A. **Plastics**:-We have registered as brand owner and importer as per Extended producer responsibility Plastic waste management rules 2016. During the reporting year we have Recycled all the plastic waste generated as per the compliance.
- B. **E-Waste**:-We have a dedicated waste collection center in our premises to store E waste, then it is sent to authorized vendor by Pollution control board and the vendor is also approved by Internal audit team as per E Waste Management rules. We collect the E-waste certificate for every transaction and maintain the same for Audit purpose
- C. **Hazardous Waste**:- We value Environmental resources, to that we are working on reducing Generation of Hazardous waste and increasing the Reuse of recycling of waste. The Hazardous waste generated is transferred to a temporary storage area using the vehicles, PPE's (Personal Protective Equipment) and proper care is taken to prevent leakages and spillages. The vendors then lift the waste and further treat it. All the vendors are approved and authorized vendors as per pollution control board. Manifest is collected as per the requirement and TREM card is given for disposal of Hazardous Waste to Transporter vehicle.
- D. **Other waste**:- The manufacturing process is carried out in such a way that it produces least amount of waste. Our waste management approach consists of scientific collection at source, sorting, recycling, and lastly safe disposal. We go way beyond the legal requirements to ensure effective waste management in our factory premise and community.

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.**

Yes, EPR as per Plastic Waste Management rules 2016 is applicable to us. Our organization is registered under EPR as Brand owners and importers. In the reporting year, we processed 100% of the plastic waste we put out as per EPR (Extended producer responsibility) compliance with Plastic Waste management rules 2016

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
2023	AOS	8.08%	Cradle to Grave	Yes	No
	SLS and SLES	12.85%	Cradle to gate	Yes	No

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

Name of Product / Service	Description of the risk / concern	Action Taken
AOS	No	-
SLS and SLES	No	-

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
-	0	0

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

Particulars	FY 2024-25			FY 2023-24		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including	-	2016	-	-	2662	-

packaging) in MT						
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	-

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	
		Num ber (B)	% (B/A)	Num ber (C)	%(C/A)	Numbe r (D)	%(D/A)	Num ber (E)	%(E/A)	Nu mb er (F)	%(F/A)
Permanent Employees											
Male	704	704	100%	704	100%	0	0%	704	100%	704	100%
Female	204	204	100%	204	100%	204	100%	0	0%	204	100%
Total	908	908	100%	908	100%	204	22.60%	704	77.40%	908	100%
Other than Permanent Employees											
Male	96	96	100%	96	100%	0	0%	0	0%	0	0%
Female	67	67	100%	67	100%	67	100%	0	0%	0	0%
Total	163	163	100%	163	100%	67	41.1%	0	0%	0	0%

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	
		Num ber (B)	% (B/A)	Numb er (C)	% (C/A)	Number (D)	% (D/A)	Num ber (E)	% (E/A)	Numb er (F)	% (F/A)
Permanent Workers											
Male	240	240	100%	240	100%	0	0%	240	100%	240	100%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	240	240	100%	240	100%	0	0%	240	100%	240	100%
Other than Permanent Workers											
Male	721	721	100%	0	0%	0	0%	0	0%	0	0%
Female	10	10	100%	0	0%	0	0%	0	0%	0	0%
Total	731	731	100%	0	0%	0	0%	0	0%	0	0%

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

Particulars	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.3%	0.3 %

Yes, Reasonably assured by KMLLP

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

Benefits	FY 2024-25			FY 2023-24		
	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 workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	NA	NA	NA	NA	NA
Others – please specify	NA	NA	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.

Being a diverse friendly organization, we ensure that the workplace is inclusive for all employees. In terms of accessibility, we have ramps, rails, wheelchairs, accessible toilets for differently abled employees. At factories, we intend to evaluate the infrastructure to make them more accessible for differently abled employees. In Ambarnath Factory we already have ramps and infrastructure for accessible workplace. Other options are also being evaluated. Our Godrej One (Global headquarters) is accessible for differently abled employees and workers with infrastructural modifications being updated on an on-going basis

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.

Our Company is an equal opportunity employer. We provide equal opportunities to all employees and to all eligible applicants for employment in the organization. We respect every individual's human right and do not discriminate on the basis of race, color, caste, class, gender, sexual orientation, gender identity, religion, political opinion, nationality, social origin and status, indigenous status, disability, age or any other personal characteristic or status. This is clearly stated in our Code of Conduct & Human Rights Policy-

- https://www.godrejchemicals.com//public/pdfs/codes_policies/ethics/CodeofConductforEmployees.pdf
- https://www.godrejchemicals.com//public/pdfs/codes_policies/ethics/Godrej_Chemicals_Human_Rights_Policy_L.pdf

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

Particulars	Permanent Employees		Permanent Workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	67%	100%	NA	NA
Total	95%	100%	NA	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.

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	All the employee working with us can give their (Idea/complaint/suggestion) in writing in any language. Blank forms are kept near complaint box. Filled forms have to be placed in box kept at multiple locations like canteen, gates, control rooms. Filled forms are collected and submitted to reviewer committee on first week of every month. Reviewer committee comprises of Site Heads, all functional heads and union president. This committee evaluates and redresses the grievances received. Various forums such as Townhalls, Senior Leadership Connects, Open House, Amber (AI chatbot), Intune (Annual Engagement Survey) and Employee Suggestion Boxes are available for employees to share ideas, suggestions, improvements, or concerns with senior management. Additionally, there is a dedicated POSH (Prevention of Sexual Harassment) complaint mechanism and whistle-blower policy for reporting issues related to harassment or violations of ethical conduct. Two online systems called 'Conduct' & "Godrej Speak-up" are also implemented to raise and track the status of complaints for employees. In addition to the above measures, all employees and workers, including contractual workforce, can freely reach out to Human Resource representatives such as HR Business Partners, HR Head, or Factory HRs at their respective factories for any concerns regarding work, resources, equipment, infrastructure support, etc.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Union(s) recognized by the listed entity:

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of	% (D / C)

		association(s) or Union (B)			association(s) or Union (D)	
Total Permanent Employees	908	0	0%	788	0	0%
- Male	704	0	0%	643	0	0%
- Female	204	0	0%	145	0	0%
Total Permanent Workers	240	206	85.8%	252	219	86.9%
- Male	240	206	85.8%	252	219	86.9%
- Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	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)
Permanent Employees										
Male	704	704	100 %	704	100 %	643	643	100 %	643	100 %
Female	204	204	100 %	204	100 %	145	145	100 %	145	100 %
Total	908	908	100 %	908	100 %	788	788	100 %	788	100 %
Permanent Workers										
Male	240	240	100 %	240	100 %	252	252	100 %	252	100 %
Female	0	0	100 %	0	100 %	0	0	100 %	0	100 %
Total	240	240	100 %	240	100 %	252	252	100 %	252	100 %

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	704	704	100%	643	643	100%
Female	204	204	100%	145	145	100%
Total	908	908	100%	788	788	100%
Permanent Workers						
Male	240	240	100%	252	252	100%
Female	0	0	0%	0	0	0%
Total	240	240	100%	252	252	100%

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, At our company, occupational health and safety (OHS) is paramount to our business strategy, especially in the chemical industry where safety is of utmost importance. Our vision is to bring a strong safety and work culture across organisation and In keeping with our goal to "Aim for Zero," we continuously strive towards the elimination of incidents and injuries in the workplace. This mission statement emphasizes our steadfast dedication to giving each one of our workers a safe and healthy work environment. Every employee who accesses our operating sites at Valia and Ambernath is covered under our comprehensive OHS management systems. We are proud to announce that both our Valia and Ambernath sites have been certified with ISO 45001 for Occupational Health & Safety Management System. At our manufacturing units, before starting our day-to-day activities we make sure our people and environment are taken care off. For this we are practicing number of good safety practices in our daily routine work.

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

We have our central safety committee and plant-level safety committees are entrusted with the responsibility of monitoring and managing safety aspects across our operations. We have employed a multi-faceted approach to identify work-related hazards and assess risks on both routine and non-routine bases. Real-time tracking and analysis are made possible by the careful recording and reporting of safety statistics on our specialized e-platform. Root cause analyses are carried out in the event of safety-related occurrences to identify the underlying causes and stop them from happening again.

We do a Hazard Identification and Risk Assessment (HIRA) register for every activity pertaining to the plant to methodically handle any possible concerns. By tracking anticipated risks and analysing them, this register makes it easier to put in place the right management mechanisms. Our safety protocols include Job Safety Analysis (JSA), Hazard and Operability Study (Hazop), Quantitative Risk Assessment (QRA), JSA for all critical activities, Line walk on daily basis, Safety round by safety coordinators, every month Safety review meeting with top management and Pre-Startup Safety Review (PSSR), in addition to HIRA assessments. Our all-encompassing strategy for guaranteeing worker safety includes these steps. In addition, our thorough safety evaluation shows that none of our employees have a significant prevalence of occupational risk or illness. Our dedication to giving every employee a safe and healthy work environment is demonstrated by this.

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

Yes, Our commitment to occupational health and safety includes fostering a culture where employees feel comfortable reporting hazards and taking necessary actions to mitigate risks. Employees are encouraged to report any work-related hazards they encounter through various channels, including direct communication with their supervisors, safety committees, or designated reporting systems. Additionally, anonymous reporting mechanisms like suggestion/complaint boxes are in place to ensure that employees can raise concerns without fear of reprisal.

We have launched I-safe software-based application to report unsafe act/unsafe condition & Near miss for all employees and associates. We have different forums for reporting work related hazards like monthly departmental safety meeting, safety suggestions register, BBS platform.

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

Yes, at our both the manufacturing units we have 24 hours working Occupational Health Centers with all facilities equipped and accessible to all the employees including workers (permanent & non-Permanent). The FMO is available in General shift, whereas the nurse is available round the clock to provide any medical assistance if required.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

**Including in the contract workforce*

Reasonably assured by KMLLP

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

We have implemented robust safety procedures and initiatives across our manufacturing facilities in order to ensure a safe and working environment. Furthermore, our CEO actively participates in monthly safety meetings to review safety practices and Top management conducts monthly safety performance assessments in the Safety and Conversion meeting and provide insightful feedback for quarterly development. Our top management conducts safety tour rounds monthly, and safety moments are shared before formal meetings. The ritual of doing safety talk at the beginning of every shift on daily basis and before commencing any high-risk jobs. We held monthly safety meetings with all departments and conducted "Safety ki Pathshala" for contractors. All the employees have undergone Behaviour-based safety which is helping us to improve our Safety culture, and we have named it as Gagan. Ensuring the well-being of our employees is paramount, and our Occupational Health Centre (OHC) operates round the clock to provide necessary medical assistance. Regular medical check-ups are conducted for all employees, including contract workers, and detailed health records are maintained diligently.

- 1. Use Safety Talk:** Safety talk/Pep talk is given at the beginning of each sheet and before any high-risk jobs are carried out.
- 2. Use of Permit to Work System (PTW):** We are using PTW system for all non-routine jobs and high-risk jobs. In all we have six distinct types of PTW.
- 3. Reporting of Potential Observations:** Unsafe act & unsafe conditions along with near miss are being reported by use of New Safety App **i-safe**. All safety coordinators and employees are made familiar with i-safe app & now observations are being reported through this app.
- 4. Behaviour Based Safety (BBS System):** All our employees have undergone Behaviour Base safety (BBS) Training Program, and our team has started motivating our employees to practice Behaviour Based safety system. BBS is helping to improve our Safety Culture, and we have named it as **GAGAN**.
- 5. We have launched 'Safe Road travel policy'** for Health and safety of all Godrejites & its stakeholders are of paramount importance to us. While we are committed to provide highest level of safety at workplace, the road travel safety is one area, where we as an organization will always have limited controls due to several factors like roadside conditions & other vulnerabilities pertaining to vehicles, drivers, climatic conditions etc.

6. **Industrial Health & Hygiene:** As a part of industrial health & hygiene study we have undertaken Qualitative Exposure Assessment Study for our site and based on this report finding we have undertaken Quantitative assessment of important chemicals. This will help our employees to take required safety precautions while handling different chemicals to eliminate/minimize hazardous exposure.
7. **Workplace Monitoring:** To ensure safe workplace for employees we carryout regular air monitoring, dust monitoring (SPM & RSPM), noise monitoring and illumination monitoring.
8. **EHS Training:** Safety Training Index of site improved more than 200% over the last fiscal year.

Various means to provide training are - Shop floor / On Job safety training, Shift wise toolbox talk and Job Specific training

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100 % of our plants and offices are assessed by different 3rd party audits like ISO 45001, Responsible care, Green co, SEDEX SMETA, External Safety audits, Internal audits.
Working Conditions	

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.

We take prompt and decisive corrective actions to address the root causes and prevent recurrence. Upon conducting thorough investigations and root cause analyses, appropriate measures are implemented to mitigate risks and enhance safety practices. If an incident reveals deficiencies in equipment maintenance, we prioritize repairs or replacements to ensure optimal functioning. If the incident indicates gaps in employee training or awareness, additional training sessions or refresher courses are organized to reinforce safety protocols. Gas Detectors are used for early detection of Hydrogen and SO2 gas. Installation of lifeline fall arrest system at various locations at tanker unloading points. Critical Areas in plant are monitored by CCTV for identifying deviation and early action. Learning from event meeting, One page lesson on safety is introduced and shared month. Significant risks or concerns identified through assessments of health and safety practices and working conditions prompt proactive measures to mitigate these risks effectively. Whether it involves addressing ergonomic hazards, chemical exposures, or procedural deficiencies, our organization prioritizes continuous improvement to enhance workplace safety.

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, Insurance coverage is in place for all employees and workers. The Company has policies in place to provide financial assistance to the legal dependents of the employees in case of death while in service.

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

We have Sustainable Procurement Policy extended to our Supply Chain Partners, it is expected that Vendors must demonstrate the adherence to all the legal requirements, including Statutory related to Labor laws, Environmental, and any other applicable laws and regulations.

We have a process in place wherein our contractors submit documents like Monthly PF, Wage Register, Bank Transfer as per statutory dates to industrial relations team for approval. For any Noncompliance we have a stringent action taken against the contract supplier.

And also, we have launched an ESG survey questionnaire which is sent to all the suppliers, and it is mandatory for our value chain partners to fill. In this questionnaire there are questions on the practices and procedures pertaining to statutory deductions and deposits.

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

Particulars	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	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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)

No, There are no policies or transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment

5. Details on assessment of value chain partners:

We have developed Sustainable Procurement Policy, and this Policy outlines our expectations with regards to ethics, business integrity, human rights, health and safety, environment, the local community and quality of product and operations and all our Value chain partners must be committed to Integrity in all aspects.

In the reporting year, we have onboarded a third party and detailed training program was arranged for our Value chain partners on BRSR core requirements.

A detailed checklist was sent to all the suppliers, and a weekly interaction call was arranged for all the suppliers to address their queries and keep track of the information provided.

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Suppliers covering 3% of spent were assessed as per BRSR core requirements
Working Conditions	Suppliers covering 3% of spent were assessed as per BRSR core requirements

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've assessed our suppliers pertaining to BRSR principles. The purpose of this is to understand how well the reporting organisation is identifying and managing ESG risks within the Value chain. As part of capacity-building efforts, we have conducted targeted training sessions and one-on-one interactions with the value chain partners to help them better understand the BRSR Core requirements. This is a foundational step towards improving data quality and encouraging more accurate and comprehensive disclosures. We plan to conduct exhaustive engagement with our value chain partners, examining internal processes, documentation, and compliance practices aligned with the areas highlighted above.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

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

We approach Materiality from a strategic perspective focused on value creation. We have identified our key stakeholders on the basis of their influence on our operations and our impact on them. Our stakeholders are central to our process of identifying key ESG topics for collaborative action and sustainable solutions.

Our key stakeholder groups include Employees, Customers, Regulatory bodies, Shareholders, Suppliers, Sustainability experts, Media, Channel partners, Competitors, Academia, and the Communities surrounding our operations.

Regular engagement with them enables us to align our strategies with companywide Sustainability goals while embracing an inclusive and Multi-Dimensional Approach. We continue our engagement with them through various mechanisms such as consultations with local communities, supplier/ vendor meets, customer/ employee satisfaction surveys, investor forums, etc.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized 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)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Board	No	Email, Meetings, Personnel Visits, Notice and Agenda of Meetings	Ongoing / Quarterly	Role and responsibility of Board of Directors defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. Therefore, the Board and its Committees meet from time to time to discuss and approve the statutory requirements
Shareholders	No	Annual General Meeting, shareholder meets, email, Stock Exchange (SE) intimations, annual report, quarterly results, media releases, Company / SE website	Ongoing	Transparency, goodwill, Share price appreciation, dividends, profitability and financial stability, cyber risks, growth prospects.
Employees	No	Senior leaders' communication / talk/forum, town hall briefing, goal setting and performance appraisal meetings/review, exit interviews, arbitration/ union meetings, wellness	Ongoing	Responsible Care (RC), innovation, operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health,

		initiatives, engagement survey, email, intranet, flat screens, websites, poster campaigns, house magazines, confluence, circulars, quarterly publication, newsletters		safety and engagement initiative
Customers	No	Regular business reviews with key customers • Customer satisfaction surveys and feedback • Customer audits and customer questionnaire responses • Meeting customer requirements and requests for improvement in environmental and social responsibility	Ongoing	•Carbon footprint / Carbon disclosure. • Management of Environmentally hazardous substances, • Innovation •Customer Satisfaction Survey
Government and Regulatory bodies	No	Statutory and Legal compliance filings	Ongoing	Environmental and Social compliance
Suppliers & Vendors	No	•Supplier workshops and annual suppliers meet •Suppliers consultation and auditing •Informing suppliers through feedback mechanism •Supplier Sustainability assessment questionnaire	Ongoing	•Environmental initiatives (e.g., reduced packaging and recycling) •Supply chain management •Compliance with laws and regulations •Work environment and hygiene •Machine/ equipment safety • Human Rights

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.**

Our stakeholders are at the heart of our process of determining material topics so as to collectively address ESG aspects and develop lasting solutions. Engaging with stakeholders on a regular basis enables us to use an inclusive, multifaceted approach and efficiently channel our plans to meet company-wide sustainability goals. To comprehend the important stakeholders in our company, we utilize the stakeholder prioritization matrix as well as the kind of interaction that should be conducted with each of them: consult, collaborate, stay informed, and engage. Our frequent communication via different engagement modules helps us get valuable input, which improves our output and value addition. While the kind of engagement methods Differ from an ad-hoc meeting to long term partnerships, it is always driven by our core values.

We use formal and informal engagement methods to communicate with our stakeholders through various communication platforms. Through this, we map stakeholder feedback and concerns. Appropriate action plans are also developed to address expectations. These concerns and expectations form a vital input for our material assessment and in developing short- and long-term business goals. The Stakeholder engagement exercise was conducted using the principles and guidelines from the AASES1000 Stakeholder engagement standard which upholds inclusivity, materiality and responsiveness. We abide by the three principles of materiality, completeness and responsiveness to ensure holistic engagement and maximum outreach. We also have a board level ESG committee, and the meetings are held bi-yearly for the topics of environmental, social and related governance.

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 input received from stakeholders on these topics was incorporated into policies and activities of the entity.

Yes, we conducted materiality assessment, and Our materiality analysis highlights the significance of various issues by considering the effects of ESG topics on our organization as well as their potential impacts on our overall business performance.

We understand how important it is to get stakeholder feedback.

Based on inputs:

- (i) the company's established policies and procedures are appropriately adjusted or amended.
- (ii) priority or essential areas requiring extra attention are recognized and policies are appropriately developed.
- (iii) based on customer inputs we have conducted LCA for our products, have started traceability mapping and are now focusing on complying to relevant regulations.

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

Not Applicable

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 policies of the entity, in the following format:**

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	908	908	100 %	788	788	100 %
Other than Permanent	163	163	100 %	156	156	100 %
Total Employees	1071	1071	100 %	944	944	100 %
Workers						
Permanent	240	240	100 %	252	252	100 %
Other than Permanent	731	731	100 %	807	807	100 %
Total Workers	971	971	100 %	1059	1059	100 %

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

Category	FY 2024-25					FY 2023-24				
	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)
Employees										
Permanent	908	0	0%	908	100%	788	0	0%	788	100%
Male	704	0	0%	704	100%	643	0	0%	643	100%
Female	204	0	0%	204	100%	145	0	0%	145	100%
Other than Permanent	163	0	0%	163	100%	156	53	100	103	66%
Male	96	0	0%	96	100%	102	51	100	51	50%
Female	67	0	0%	67	100%	54	2	100	52	96%
Workers										
Permanent	240	0	0%	240	100%	252	0	0%	252	100%
Male	240	0	0%	240	100%	252	0	0%	252	100%
Female	0	0	0%	0	0%	0	0	0%	0	100%
Other than Permanent	731	731	100%	0	0%	807	791	98%	16	2%

Male	721	721	100%	0	0%	795	779	98%	16	2%
Female	10	10	100%	0	0%	12	12	100%	0	0%

3. Details of remuneration/salary/wages

a. Medium remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	2	70426756	1	74546606
Key Managerial Personnel	1	36611208	1	1497413
Employees other than BoD and KMP	842	493132.5	243	893109
Workers	272	747439.5	0	0

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	23 %	20 %

Yes, Reasonably assured by KM LLP

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, we have a central Human resource team who is responsible for addressing human rights impacts or issues caused or contributed to by the business. We actively monitor that human rights are not violated or threatened in any form. The Policy may please be accessed on: https://www.godrejchemicals.com/public/pdfs/codes_policies/ethics/Godrej_Chemicals_Human_Rights_Policy_L.pdf

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

a. At factories, a grievance redressal system is implemented to encourage workers to freely voice any concerns regarding their work or workplace. They can raise issues or complaints to a dedicated committee, which resolves them promptly and fairly.

b. We have POSH policy in place and the Internal complaints committee to register, evaluate and resolve the complaints if received any.

c. Whistle Blower-We have a whistle blower policy that allows the employees, directors and stakeholders, including individual employees and their representatives bodies, to freely communicate their concerns about illegal or unethical practices. Anyone can report using helpline numbers, email, web portal and chatbot.

Various forums such as Townhalls, Senior Leadership Connects, Open House, and Employee Suggestion Boxes provide avenues for employees to share ideas, suggestions, improvements, or concerns with senior management.

Additionally, a dedicated POSH complaint mechanism and whistle-blower policy are in place to address issues related to harassment or violations of ethical conduct. Two online systems called 'Conduct' & "Godrej Speak-up" are also implemented to raise and track the status of complaints for employees. The employees can use the POSH hotline no. 18002662068 and Ethics helpline no. 18003093972 to raise any concerns. Moreover, all employees and workers, including the contractual workforce, have the option to approach Human Resource representatives such as HR Business Partners, HR Head, or Factory HRs at their respective locations for any concerns regarding work, resources, equipment, or infrastructure support.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor / Involuntary Labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.41	0
Complaints on POSH upheld	1	0

Reasonably Assured by KM LLP.

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

In line with the Godrej values, GIL Industries is committed towards creating a safe and dignified working environment and culture free from any form of Sexual Harassment, exploitation or intimidation, and has a zero-tolerance policy towards any Sexual Harassment at the Workplace.

We have formed Internal Committee (IC) for each of our work locations - head office, factories, and branches, to conduct an Inquiry into a complaint of Sexual Harassment at the Workplace. We have also brought in an online system called 'Conduct' to raise and track status against complaints for employees.

The Company and the IC will take all reasonable measures to ensure that any person who has lodged a complaint under this policy or given evidence or other assistance as part of an Inquiry under this policy, in good faith, is protected and not subjected to any Retaliatory Conduct.

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

Yes. We ensure that all our business partners are committed to respect human rights and comply with international, state laws and regulations and in line with Godrej's way of working, as reflected in our business contracts and supply chain sustainability audits.

10. Assessments for the year:

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

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

At GIL, we conducted an internal audit of Human Right practices for each work location including factories a couple of years back. From the findings of this assessment, we identified a few areas of Human Rights to strengthen further across our factories, and the team has worked on those areas by doing awareness training for all employees on POSH, Human Rights and Ethics, across all our locations. Also, reinforcement assessments are conducted on the above topics.

LEADERSHIP INDICATORS

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

Our human rights policy, publicly available, aligns with internationally recognized frameworks such as the International Bill of Human Rights. This policy encompasses diverse aspects, including respect for human rights in terms of diversity, equality of opportunity, and fair treatment. Specifically, it addresses human rights in the workplace, emphasizing the prohibition of child labor and forced labor, adherence to industry standards regarding wages and benefits, and ensuring a safe working environment free from harassment. Additionally, our policy extends to human rights in the communities where we operate, encompassing various community initiatives and year-round volunteering programs. In FY 2024-25 we did not make any modification in business processes for our current monitoring, addressing human rights, grievances/complaints. We have formulated a strong Human Rights clause for our vendor contracts and are taking necessary steps to incorporate them in all relevant contracts. Further we have worked on strengthening our formal Human Rights grievance reporting and redressal mechanism which is in the final stages of being signed off and then rolled out in FY 25-26.

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

The organization upheld the principles of human rights, and it is aligned with Human Rights policy. The organization regularly creates awareness among its employees on the /human rights policy through various

training programs. The Human Rights assessment is conducted on a yearly basis. Supplier engagement was enhanced by conducting Supplier meet where they were made aware of Responsible Care and Human Rights. Both the manufacturing facilities have successfully conducted SMETA 4 pillar audit.

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

Yes

4. Details on assessment of value chain partners:

We have developed Sustainable Procurement Policy, and this Policy outlines our expectations with regards to ethics, business integrity, human rights, health and safety, environment, the local community and quality of product and operations and all our Value chain partners must be committed to Integrity in all aspects. In the reporting year, we have onboarded a third party and detailed training program was arranged for our Value chain partners on BRSR core requirements.

A detailed checklist was sent to all the suppliers, and a weekly interaction call was arranged for all the suppliers to address their queries and keep track of the information provided.

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	3% supplier by spent
Discrimination at workplace	3% supplier by spent
Child Labor	3% supplier by spending were taken through self-assessment. However, we plan to do a thorough assessment of the suppliers on the topic.
Forced Labor / Involuntary Labor	3% supplier by spending were taken through self-assessment. However, we plan to do a thorough assessment of the suppliers on the topic.
Wages	3% supplier by spent
Others- please specify	-

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

We've assessed our suppliers pertaining to BRSR principles. The purpose of this is to understand how well the reporting organization is identifying and managing ESG risks within the Value chain. As part of capacity-building efforts, we have conducted targeted training sessions and one-on-one interactions with the value chain partners to help them better understand the BRSR Core requirements. This is a foundational step towards improving data quality and encouraging more accurate and comprehensive disclosures. We plan to conduct exhaustive engagement with our value chain partners, examining internal processes, documentation, and compliance practices aligned with the areas highlighted above.

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 2024-25	FY 2023-24
From renewable resources In GJ		
Total electricity consumption (A)	17,283	16,080
Total fuel consumption (B)	11,15,341	9,88,571
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	11,32,624	10,04,651
From non-renewable sources in GJ		
Total electricity consumption (D)	2,17,869	2,14,900
Total fuel consumption (E)	4,13,799	5,74,241
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	6,31,667	7,89,141
Total energy consumed (A+B+C+D+E+F)	17,64,291	17,93,792
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00004	0.00006
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) GJ/USD million (Total energy consumed / Revenue from operations adjusted for PPP) GJ/USD	0.00087	0.00133
Energy intensity in terms of physical output in GJ/MT	7.56	9
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity		-

NOTE: Following a correction in reporting methodology, natural gas used solely as a feedstock is now excluded from total fuel consumption figures. This change results in a lower reported energy consumption as well as related intensity. Importantly, emissions from natural gas used as feedstock continue to be accounted for under Scope 1 emissions.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, Reasonably assured by KM LLP

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.

No, We have not identified any of our Manufacturing sites/facilities as Designated Consumers (DCs) under the PAT scheme of the Government of India.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water		-
(ii) Groundwater		-
(iii) Third party water	9,26,067	8,33,149
(iv) Seawater /desalinated water		-
(v) Others		-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	9,26,067	8,33,149
Total volume of water consumption (in kiloliters)	9,26,067	8,33,149
Water intensity per rupee of turnover (Total water consumption /Revenue from operations)	0.00002	0.00003
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) in KL/Million USD	0.00046	0.00061
Water intensity in terms of physical output KL/MT	3.97	3.97
Water intensity (<i>optional</i>) – the relevant metric may be selected by the entity	-	-

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, Reasonably assured by KMLLP

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharged by destination and level of treatment (in kiloliters): Both the manufacturing sites are Zero Liquid Discharge sites, and the wastewater generated is Recycled and reused.		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
Total water discharged (in kiloliters)	-	-

Note: We have an in-house effluent treatment plant (ETP) to treat wastewater generated at our facilities. Our ETP plant manages effluents generated from our facilities. Our effluent management has helped us reduce our impact on local water resources. Both our manufacturing sites - Valia and Ambernath - are zero liquid discharge facilities (ZLD).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - Yes, Reasonably assured by KMLLP

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

Yes, to handle the current Water crisis the chemical sector is facing, we have created robust Effluent Management system in both of our manufacturing sites. The manufacturing process is designed in such a way that minimum waste water is generated. We have Inhouse Effluent treatment facility, wherein waste water from all the process is collected and treated through Primary and Secondary treatment. The recycled water is then reused again, hence decreasing impact of local water resources.

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	FY 2023-24
Nox	MT	78.8	53
Sox	MT	52.1	41
Particulate matter (PM)	MT	84.5	80
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
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. Yes, Reasonably assured by KMLLP.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	32796	32268
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	44487	47149
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)		0.000002	0.000003
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)		0.000038	0.000058
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.33	0.38

Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
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Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - Yes, Reasonably assured by KM LLP.

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

At GIL Chemicals, we have cultivated an environmentally responsible business by integrating environmental management principles into our growth strategy and manufacturing processes. We maintain an unwavering commitment to enhancing productivity, energy efficiency, and sustainability at our facilities through the implementation of cutting-edge technologies and practices.

In the reporting year, we have invested in initiatives that support our goal of Greener technology and reduce our carbon emissions. As part of our continuous drive for energy optimization, a targeted intervention was undertaken where in one of the cooling tower fans was retrofitted with a high efficiency FRP blade that reduced our Scope 2 emission by 5 Tco2e/year. Another focused energy efficiency initiative has proven that even modest changes in infrastructure can lead to significant environmental and financial benefits. Recognizing the opportunity, we replaced the oversized pump for plant cooling requirements that led to reduction of 54 Tco2e/year of Scope 2 emissions. Over and above those mentioned above, we have maximized the operating potential of our cogeneration plant, which is fully based on bio briquette as a fuel thus reducing our dependence on grid power. Overall leading to reduction of 2413 Mt of Co2 equivalent on account of our multifold approach of reducing, eliminating and replacing the emission causing fuels, processes and equipment.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tons)		
Plastic Waste (A)	125	224.19
E-waste (B)	11	32.67
Bio-medical waste (C)	0.08009	0.005
Construction and demolition waste (D)	-	-
Battery waste (E)	7	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	10261	10288
Other Non-Hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4376	4282
Total (A + B + C + D + E + F + G + H)	14779	14827
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000035	0.0000005
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000073	0.0000110
Waste intensity in terms of physical output	0.063	0.070
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		

(i) Recycled	13760	12198
(ii) Re-used	-	-
(iii) Other recovery operations (pre-processing)	1456	1707
Total	15216	13905
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	273	80
(ii) Landfilling	754	841
Total	1027	921

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, Reasonably assured by KMLLP.

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.

We are committed to conserving Natural Resources and minimizing the volume and possible environmental harm of the waste we generate and dispose across our Supply Chain. Both of the units are ISO 14001:2018 Environment management systems certified. We have a cross-functional waste management team that includes people from various departments to drive the safety within the manufacturing process. Waste generation is mapped, segregated at source with proper safety and then it is routed to the respective disposal in a scientific manner. Since 2013, we have been involved in producing bricks from the ash generated during our manufacturing processes. As part of our commitment to responsible waste management. We preprocess our organic oxygen compounds and corrosive organic residue at a third-party waste pre-processing unit.

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.
Not Applicable			

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

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
Not applicable					

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:

S. No.	Specify the law / regulation / guidelines which were 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
We are complying 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.				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

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

- Name of the area-Valia In Gujarat and Ambarnath in Maharashtra.
- Nature of operations-Godrej Industries Limited Chemicals
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	9,26,067	8,33,149
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters)	9,26,067	8,33,149
Total volume of water consumption (in kiloliters)	9,26,067	8,33,149
Water intensity per rupee of turnover (Water consumed / turnover)	0.00002	0.00003
Water intensity (optional) – the relevant metric may be selected by the entity	3.97	3.97
Water discharge by destination and level of treatment (in kiloliters)		
Both our Manufacturing Facilities are Zero Discharge Liquid		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-

(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
Total water discharged (in kiloliters)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) Yes, Reasonable Assurance by KMLLP.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	4,31,865	3,44,803
Total Scope 3 emissions per rupee of turnover			0.000013
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity T/MT of production		1.9	1.6

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, Limited assurance by KMLLP.

- 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-**We don't operate in any of the regions which is Ecologically Sensitive Areas.
- 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:**

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installed Condensate Heat Recovery	We have optimized our water usage by recovering condensate from the Waste Heat Boiler (WHB) and utilizing it in the caustic scrubber for neutralizing SO ₂ /SO ₃ gases. This initiative has replaced usage of DM water.	1468 KL of water savings annually
2	Solar Power project	Commissioned 120 KWp solar power that increased our RE share and reduced our Scope 2 emission	23750 KWH Power from renewable sources
3	COGEN Turbine	We have retrofitted our existing Cogen Turbine which is Biomass based and meets our requirement of Electrical energy and steam	3790444 KWH Power from renewable sources

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

Business Continuity Plan:

We have developed a robust Business Continuity Plan to further Strengthen our Business. Our Business Continuity Plan (BCP) includes long-term and annual budgeting, employee career development plans, and succession plans for all important roles. Among the operational consequences evaluated are those pertaining to life safety, customer service, cash flow and revenue, public perception, regulations, product development, competitive edge, financial control and reporting, and increased liability.

The primary goal is to ensure business continuity and zero negative impact on society, environment, stakeholders, and economic losses. We are conducting Internal risk assessments and worker training to strengthen this Business continuity plan (BCP) within the business. There is a board level risk committee, and the central risk review committee is responsible for identifying, quantifying, tracking, and reviewing major organizational risks.

Disaster Management Plan:

We have established a comprehensive Emergency Preparedness and Response Plan designed to address a wide range of onsite and offsite emergency scenarios that could potentially disrupt business operations. This plan encompasses:

- **Natural Disasters:** Including earthquakes, floods, and cyclones.
- **Medical Emergencies:** Such as pandemics (e.g., COVID-19), serious health incidents, and other public health crises.
- **Security and Crisis Situations:** Including terrorist threats or attacks, sabotage, major accidents, and industry-specific emergencies.
- **Bioterrorism and Related Threats:** Addressing scenarios involving biological hazards.

The plan outlines detailed action steps for each type of emergency, with clearly defined roles and responsibilities to ensure a swift and effective response. All relevant procedures are actively implemented and regularly reviewed to maintain readiness and resilience.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
So far no adverse impact has been identified arising from the value chain.

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

In the reporting year, we have onboarded a third party and detailed training program was arranged for all our Value chain partners on BRSR core requirements. A detailed checklist was sent to all the suppliers and weekly interaction call was arranged for all the suppliers to address their queries and keep a track on the information provided and in Fy 2024-25 More than 2% of all our suppliers were assessed as per BRSR core requirements.

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. N.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Indian Chemical Council	National
2	CII (Confederation of Indian Industry)	National
3	Council & CII Western Region	National
4	IFCCI-Indo French Chamber of Commerce	International
5	RSPO-Roundtable for Sustainable Palm Oil	International
6	Responsible care	International
7	FICCI	National
8	QCFI	National
9	CHEMEXCIL	National
10	Federation of Gujarat Industries	National

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

Leadership Indicators

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

S. N.	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
1.	We have actively engaged with the government and industry associations to advocate for the recognition of the oleochemical sector as a key contributor to India's green economy. We advocate for policy interventions like import duty rationalization to ensure a level playing field for domestic manufacturers and in parallel continue to sensitize policymakers and stakeholders on the environmental and economic benefits of oleochemicals.	Engagement with policymakers and industry associations	No	NA	NA

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.**

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
Not applicable, however Giving back is also a crucial part of our business development strategy. We also have a CSR committee in place to review, monitor and provide strategic inputs on our sustainability efforts. Our CSR interventions include initiatives related to Education, Water, Sanitation and Skill Building Initiatives. At GIL Chemicals, we continue to uphold Godrej Group's Good and Green vision, that aims to create a more inclusive and greener world. Going forward we plan to conduct need assessment for the communities in vicinity of our manufacturing locations in FY25-26.					

- 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 INR)
Not Applicable						

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

The Community grievances, if any can be submitted at the security desk. Any complaint so received is forwarded to Admin department for further action. Being Responsible Care Certified Organization, we conduct engagement with the communities in and around the vicinity of our manufacturing locations and work towards addressing their grievances in suitable manner.

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

Particulars	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	36%	30%
Directly from within India	72%	64%

Reasonably assured by KMLLP

- 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	FY 2023-24
Rural	-	-
Semi-urban	-	-

Urban	31.73 %	25.65 %
Metropolitan	68.27 %	74.35 %

Reasonably assured by KMLLP

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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 INR)
Not Applicable			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)- No
(b) From which marginalized /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
Not Applicable				

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
NA	NA	NA	NA

Note: for ample clarity, the above-mentioned projects are not CSR projects.

7. Details of projects undertaken by the Company to promote inclusive growth and equitable development:

Though CSR obligations are nil for GIL, with the backbone of our strong value system, GIL always focuses on the betterment of communities and has accomplished the following projects as a part of responsible

corporate behavior. Additionally, we plan to conduct a need assessment for the villages in the vicinity of our manufacturing sites in the coming year.

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Educational kits were distributed to schools at Valia	764	-
2	Infrastructure development at Satkarma Ashram in Badlapur, Thane, Mumbai	215	-
3	In association with the rotary club of Ambarnath, Godrej industries sponsored the development and construction of JP dam in bonovali village, and it helped nearby community people.	-	

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.

We are B-2-B company and none of our products cater to the consumers. However, our Quality Assurance team at all our plants, supported by competent R&D centers, addresses customer complaints based on their nature, with the concerned stakeholders providing appropriate solutions. There is a defined SOP in place to resolve these issues in a time-bound manner. We have also initiated customer satisfaction surveys through the Net Promoter Score (NPS) mechanism, which helps identify various areas of improvement and opportunities. Vendor rating feedback and certificates shared by customers from time-to-time further help review our processes and validate our offerings.

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

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	

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

Particulars	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL		Nil	Nil	-
Advertising	NIL	NIL		Nil	Nil	-
Cyber-security	NIL	NIL		Nil	Nil	-
Delivery of Essential services	NIL	NIL		Nil	Nil	-
Restrictive Trade Practices	NIL	NIL		Nil	Nil	-
Unfair Trade Practices	NIL	NIL		Nil	Nil	-
Other	NIL	NIL		Nil	Nil	-

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

Particulars	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.

Yes, we have a GILAC Information Security policy which is applicable to all Godrej companies to incorporate, access and monitor cyber security practices/incidents; conduct cyber security related awareness campaigns across GILAC; Identification and mitigation of Cyber Security vulnerabilities. Our security systems are ISO 27001:2022 certified.

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.

We are a B-2-B company and none of our products cater directly to the consumers yet, no instances recorded so far pertaining to regulatory or safety of products/services.

7. Provide the following information relating to data breaches:

- a) **Number of instances of data breaches-** We had zero data breaches
 - b) **Percentage of data breaches involving personally identifiable information of customers**
 - c) **Impact, if any, of the data breaches**
- Reasonably assured by KMLLP

Leadership Indicators

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

We display product information like product trade name, gross weight, tare weight etc. on regular product labels. Our product labelling carry adequate information about Storage, Handling, transportation and dispatch enabling safe and effective usage of our products. Along with each product shipment, we provide MSDS (Material Safety data sheet) that includes details of material storage, transportation, and handling. Also, we share information concerning product hazard as per the GHS (Globally Harmonized System of Classification and Labelling of Chemicals). All our raw materials are developed to provide the highest efficacy and safety according to decades of accumulated technology and strict internal standards. We have developed method that can verify quality of each raw material. The process for verification is based on chemical properties, Manufacturing processes , MSDS(Material Safety Data sheet) and international guidelines and safety assessment results. And we have REACH, KOSHER and HALAL certifications for our products as per EU regulations. Website link - <https://www.godrejchemicals.com>.

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

We are a B-2-B company and none of our products caters to the consumers, however, we educate our customer through our Safety Data Sheets (SDS), Questionnaires, Product Brochures, Customer Interactions.

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

We are a B-2-B company and none of our products cater to the consumers, however, we keep our customers informed about any disruption time to time if any in case of any changes that would impact our customers.

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

Yes, we have storage and handling instructions on labels. We display product information like product trade name, gross wt., tare wt. etc. on regular product labels. And our dedicated team conducts customer satisfaction survey once in every two years to understand levels of customer satisfaction with products and services provided by the Company. Technical data sheet and safety data sheet provided for more information as per Globally Harmonized System