

June 25, 2025

आषाढ- कृष्ण पक्ष, अमावस्या  
विक्रम सम्वत् २०८२

**National Stock Exchange of India Limited BSE Limited**

“Exchange Plaza”  
Bandra – Kurla Complex,  
Bandra (E), Mumbai – 400 051  
**NSE Code: GHCL**

Corporate Relationship Department,  
1<sup>st</sup> Floor, New Trading Ring, Rotunda Building,  
P.J. Towers, Dalal Street, Fort, Mumbai – 400 001  
**BSE Code: 500171**

Dear Sir/Madam,

**Sub: Filing of Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2024-25**

We would like to inform that pursuant to requirement of Regulation 34 (2) (f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and any other applicable provisions if any, please find enclosed herewith copy of Business Responsibility and Sustainability Report for the financial year 2024-25.

Please note that copy of this intimation is also available on the website of BSE Limited ([www.bseindia.com/corporates](http://www.bseindia.com/corporates)), National Stock Exchange of India Limited ([www.nseindia.com/corporates](http://www.nseindia.com/corporates)) and website of the Company ([www.ghcl.co.in](http://www.ghcl.co.in)).

You are requested to kindly take note of the same.

Thanking you

Yours faithfully

For **GHCL Limited**

**Bhwneshwar Mishra**  
**Vice President – Sustainability & Company Secretary**



# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## Section A- General Disclosures

### I. Details of the listed entity:

Sr. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L24100GJ1983PLC006513
2	Name of the Listed Entity	GHCL Limited
3	Year of incorporation	1983
4	Registered office address	'GHCL House', Opp. Punjabi Hall, Navrangpura, Ahmedabad-380009 (Gujarat)
5	Corporate address	GHCL House' B-38, Institutional Area, Sector-1, Noida-201301 (Uttar Pradesh)
6	E-mail	<a href="mailto:secretarial@ghcl.co.in">secretarial@ghcl.co.in</a>
7	Telephone	0120-4939900
8	Website	<a href="http://www.ghcl.co.in">www.ghcl.co.in</a>
9	Financial year for which reporting is being done	FY 2024-25
10	Name of the Stock Exchange(s) where shares are listed	NSE and BSE
11	Paid-up Capital	INR 95,75,47,860
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Bhuneshwar Mishra, Vice President - Sustainability & Company Secretary <a href="mailto:bmishra@ghcl.co.in">bmishra@ghcl.co.in</a> 0120-4939900/2535335
13	Reporting boundary	The disclosures made under this Business Responsibility and Sustainability Report (BRSR) of the Company for the period from April 1, 2024, to March 31, 2025, are presented on a Standalone basis. This report is in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. It details GHCL's operational and sustainability performance, providing insights into key business areas, including manufacturing, finance, environmental impact, social contributions, governance, HR, and safety, with a focus on our soda ash and raw salt businesses. The report includes information from our manufacturing sites related to Soda Ash and Consumer Products Division (CPD) (i.e. Salt) businesses, Corporate Office Noida and Registered Office Ahmedabad.
14	Name of assurance/assessment provider	Sustainability Actions Pvt. Ltd.
15	Type of assurance obtained	Reasonable Assurance

## II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Inorganic Chemicals	Manufacture of chemicals and chemicals products	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Soda Ash	24117	97.89%

## 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	3	2	5
International	0	0	0

### 19. Markets served by the entity:

#### a. Number of locations

Locations	Number
National (No. of States*)	21 States and 5 Union Territories
International (No. of Countries)	10

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

The contribution of exports as a percentage of the total turnover of GHCL stands at 4.07%.

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

Our product ranges across two division: chemicals, and raw salt production. We have a broad spectrum of customers i.e., industrial (business to business) and individual clients.

## IV. Employees

### 20. Details as of March 31, 2025

#### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
<b>Employees</b>						
1.	Permanent (D)	499	469	93.99%	30	6.01%
2.	Other than Permanent (E)	15	15	100.00%	0	0.00%
<b>3.</b>	<b>Total employees (D + E)</b>	<b>514</b>	<b>484</b>	<b>94.16%</b>	<b>30</b>	<b>5.84%</b>
<b>Workers</b>						
4.	Permanent (F)	517	501	96.91%	16	3.09%
5.	Other than Permanent (G)	2,416	2,342	96.94%	74	3.06%
<b>6.</b>	<b>Total workers (F + G)</b>	<b>2,933</b>	<b>2,843</b>	<b>96.93%</b>	<b>90</b>	<b>3.07%</b>


**b. Differently abled employees and workers:**

Sr. No.	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
<b>Differently Abled Employees</b>						
1.	Permanent (D)	0	0	0%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
<b>3.</b>	<b>Total differently abled employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Differently abled Workers</b>						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than Permanent (G)	9	9	100%	0	0%
<b>6.</b>	<b>Total workers (F + G)</b>	<b>10</b>	<b>10</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

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

Particulars	Total (A)	No & % of Females	
		No (B)	% (B/A)
Board of Directors	8	1	12.5%
Key Management Personnel (KMP)*	3	0	0%

**22. Turnover rate for permanent employees and workers**

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.66%	13.79%	6.14%	8.00%	21.4%	8.70%	10.00%	20.69%	10.65%
Permanent Workers	2.43%	6.67%	2.55%	3.40%	14.20%	3.70%	4.03%	8.33%	4.14%

**V. Holding, Subsidiary and Associate Companies (including joint ventures)**
**23. (a) Names of holding / subsidiary / associate companies / joint ventures (As on March 31, 2025)**

Sr. 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 in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Dan River Properties, USA	Subsidiary	100%	No

**VI. CSR Details**

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
- (ii) Turnover (in INR.): **3,273 Cr**
- (iii) Net worth (in INR.): **3,483 Cr**

## 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 (NGRBC):

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	0	0	None	0	0	None
Investors (other than shareholders)	Yes	0	0	None	0	0	None
Shareholders	Yes	35	3	3 complaints received at the end of the financial year and have since been resolved.	32	0	None
Employees and Workers	Yes	0	0	None	0	0	None
Customers	Yes	53	0	None	49	0	None
Value Chain Partners	Yes	0	0	None	0	0	None
Other (please specify)	-	-	-	None	0	0	None

Link to our Investor grievance redressal policy is as given below:

<https://ghcl.co.in/wp-content/uploads/2024/05/Investor-Grievance-Redressal-Policy.pdf>

### 26. Overview of the entity's material responsible business conduct issues

Sr. 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	Sustainable Products and Packaging	Opportunity	We are actively implementing forward-thinking solutions that promote ecological responsibility and align with evolving stakeholder expectations. Our ongoing commitment to sustainable practices is a strategic priority, enabling resource efficiency, driving long-term value, and reinforcing our brand equity.	-	Positive
2	Process Improvement and Innovation	Opportunity	This is a cornerstone of our strategic growth, enhancing cost efficiency and operational performance. We optimize energy use, refine operational logic, integrate noble manufacturing techniques, and adopt state-of-the-art technologies to increase production, shorten operational cycles, and improve workforce productivity.		Positive



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Employee Engagement, Training, and Professional Advancement	Opportunity	Developing a skilled workforce and promoting a culture of talent development is essential. It aligns with our strategy to engage stakeholders and build organizational capabilities. We foster a supportive work environment through targeted development programs and engagement initiatives.	-	Positive
4	Ethical Grievance Chain Management	Opportunity	We reinforce ethical sourcing and minimize risks through robust supply chain due diligence, which is vital for building stakeholder trust and ensuring operational continuity. Integrating Environmental and Social (E&S) criteria into supplier assessments and conducting regular audits ensures responsible sourcing and minimizes potential risks.	Collaborated with suppliers for identifying key ESG risks and enhancing coverage through the integration of digital tools	Negative
5	Waste Reduction and Management	Risk	We recognize the importance of minimizing environmental impacts and ensuring regulatory compliance. Our focus is on transitioning to more efficient resource utilization and implementing waste reduction strategies. Implementing measures to optimize resource utilization and improve waste management practices is recognized as essential for minimizing environmental impact and ensuring regulatory compliance.	Implemented circular economy principles and initiatives for resource recovery	Negative
6	Energy and GHG Emissions Reduction	Risk	Reducing operational costs and mitigating climate-related risks are business-critical imperatives. We will leverage our experience in transitioning to cleaner energy sources and optimizing energy consumption. Enhancing energy efficiency and managing emissions are identified as critical areas for mitigating potential impacts related to climate change and regulatory developments.	Invested towards enhancement of renewable energy capacity to 6.7 MW and deployed cutting edge energy management systems	Negative
7	Water Management	Risk	We prioritize efficient water use for both operations and communities. Our strategy includes reducing freshwater intake, recycling wastewater, and ensuring safe drinking water access. We mitigate scarcity risks, enhance resource management, and use water-saving technologies to minimize our environmental impact.	We deploy the latest water conservation technologies and undertake process optimization to reduce consumption. The development of comprehensive water recycling and reuse systems and active engagement with local communities for collaborative water resource management, and continuous monitoring ensure efficient water utilization.	Negative

Sr. 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)
8	Human Rights and Fair Labor Standards	Risk	Failure to uphold human rights and maintain positive labor relations can trigger industrial unrest, impacting operational efficiency and raising stakeholder concerns. We are committed to preemptively addressing human rights issues and fostering harmonious labor relations. We prioritize employee feedback, encourage transparent communication, and actively support worker representation to safeguard labor rights. By promoting freedom of expression and facilitating collective bargaining, we aim to cultivate a just and inclusive work environment	To minimize risks related to human rights and labor standards, we have established comprehensive due diligence procedures to detect and resolve potential infringements; enhanced educational initiatives for both staff and management on relevant standards and reinforced our complaint resolution systems for equitable and timely issue resolution. We maintain open lines of communication with employees and their representatives; and engage proactively with stakeholders to address concerns and ensure transparency.	Negative
9	Corporate Social Responsibility	Opportunity	We aim to build positive relationships with communities and contribute to sustainable development. This aligns with our commitment to stakeholder engagement and corporate citizenship. Engaging with local communities through targeted development initiatives is recognized as a means to foster positive relationships and contribute to sustainable community growth.	The development of comprehensive community impact evaluations and targeted engagement programs will be pursued.	Positive
10	Health and Safety	Risk	Ensuring employee well-being and operational continuity is paramount. Our focus is on implementing proactive safety measures and promoting a culture of safety. Maintaining robust health and safety protocols and practices is considered paramount for ensuring employee well-being and minimizing workplace hazards.	To uphold the highest health and safety standards, we continuously review our health and safety policy; proactively identifying areas for improvement and striving to achieve 'Zero Accidents and Zero Incidents,' aligning with our sustainability vision; . We diligently work towards these targets to reaffirm our dedication to creating a work environment that prioritizes employee well-being and mitigates potential hazards.	Negative

## SECTION B- MANAGEMENT AND PROCESS

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
<b>Policy and management processes</b>										
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
c. Web Link of the Policies, if available	<a href="https://ghcl.co.in/brr-brsr-policies">https://ghcl.co.in/brr-brsr-policies</a>									
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015	ISO 45001: 2018 SA 8000	ISO 14001: 2015	SA 8000 ISO 9001:2015 ISO 14001: 2015	SA 8000I	ISO 14001: 2015	SA 8000	SA 8000	ISO 9001: 2015 HALAL certification ISO 22000: 2018	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	Implementation of internal carbon pricing	5% representation of overall female employees. Achieve single digit attrition rate.	Zero environmental incidences 30% reduction in GHG emissions Implementation of Internal Carbon Pricing	Evolve into a trusted CSR brand						



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.		<p>We are proud to announce the successful implementation of our Internal Carbon Price initiative at GHCL. As part of our commitment to sustainable business practices, we have adopted an internal shadow carbon price to guide our investment decisions across all operations. By incorporating a carbon price into our investment evaluation process, we ensure that the financial implications of carbon emissions are adequately considered. This internal mechanism helps us prioritize low carbon projects, identify opportunities for emission reductions, and drive innovation toward cleaner and more sustainable technologies.</p>	<p>We are proud to report a commendable attrition rate of 6.14% in the executive cadre, maintaining a single-digit attrition since FY'20, reflecting our focus on employee retention and creating a fulfilling work environment. This year, against our target of 5% we have achieved 3.5%, in female representation, effective steps are being taken to improve this number in due course of time.</p>			<p>To drive our improvement plan, we have implemented emission reduction projects and embraced renewable energy sources for a greener and more sustainable future. Committed to continuous improvement and environmental stewardship, GHCL Foundation Trust has taken a collaborative approach and believes in acting responsibly for the communities in the areas of our manufacturing facilities.</p>		<p>GHCL Foundation Trust has taken a collaborative approach and believes in acting responsibly for the communities in the areas of our manufacturing facilities</p>	



## 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).

GHCL is dedicated to embedding ESG principles into its core strategy, fostering responsible growth and creating shared value guided by its fundamental values. We are focused on enhancing operational safety through strategic collaborations. We are committed to measuring and reporting our environmental footprint, minimizing impact through resource efficiency and waste reduction. Strategic investments, like the ₹ 350 crore for the Zara Zumara Salt Fields, bolster self-sufficiency.

We are expanding sodium bicarbonate capacity and progressing with vacuum salt and bromine projects to drive innovation. In the social sphere, we are advancing CSR initiatives, notably through skill development programs, and upholding human rights and fair labour practices.

We aim to further enhance ESG performance with ambitious targets for environmental impact reduction, strengthened community engagement, and reinforced governance, ensuring our practices contribute to a sustainable and equitable future.

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

Mr. Ravi Shanker Janan, Managing Director (DIN: 00121260)

### 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, Risk and Sustainability Committee constituted by the Board.

### 10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	<p>We carry out performance evaluations against the 9 NGRBC principles. The specifics are as follows:</p> <ul style="list-style-type: none"> <li><b>Operational Review (OR) meeting:</b> Assessing overall business risks under the direction of the Managing Director.</li> <li><b>Risk &amp; Sustainability Committee:</b> Evaluating business risk performance against each indicator periodically.</li> <li><b>CSR Committee:</b> Scrutinizing initiatives undertaken in the realm of CSR.</li> <li><b>Audit &amp; Compliance Committee:</b> Reviewing matters concerning compliance and internal control risks.</li> <li><b>Stakeholder Relationship Committee:</b> Examines matters pertaining to investor grievances.</li> <li><b>Banking &amp; Operations Committee:</b> Reviews issues concerning general authorization for representing the company in various forums and provides authorization for banking transactions.</li> <li><b>Nomination &amp; Remuneration Committee:</b> Considers matters relating to talent acquisition, Employee Stock Options, Succession Planning, and appointments and nominations at the Board level.</li> </ul>									<ul style="list-style-type: none"> <li>Operational review meeting- Monthly</li> <li>Risk &amp; Sustainability Committee- Half yearly</li> <li>Audit &amp; Compliance committee- Quarterly (i.e. at least Four times in a year)</li> <li>Stakeholder Relationship Committee- Need Basis</li> <li>Banking &amp; Operations Committee- Need basis.</li> <li>Nomination &amp; Remuneration Committee- At least once a year and on need basis</li> </ul>								

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Board of Directors and the respective committees evaluate the compliance necessities every quarter. This information is outlined in the Corporate Governance report under paragraph 18 titled “Compliance Management System.																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>11</b> Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No. However, all our policies, procedures, programs and their related performances are reviewed internally by our Senior Management and the Board of Directors, thereby driving the sustainability agenda.								

**12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:**

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-



## 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 programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	13	<ol style="list-style-type: none"> <li>1. BRSR Policy 1 : Ethics, Transparency and Accountability</li> <li>2. BRSR Policy 2: Product Life Cycle Sustainability</li> <li>3. BRSR Policy 3: Employee Well Being</li> <li>4. BRSR Policy 4: Stakeholders Engagement</li> <li>5. BRSR Policy 5: Policy on Human Rights</li> <li>6. BRSR Policy 6: Preservation of Environment</li> <li>7. BRSR Policy 7: Responsible Advocacy</li> <li>8. BRSR Policy 8: Inclusive Growth &amp; Equitable Development</li> <li>9. BRSR Policy 9: Customer Value</li> <li>10. Code of Conduct for Board of Directors and Senior Management</li> <li>11. Nomination &amp; Remuneration Policy</li> <li>12. Policy on Materiality of Related Party Transactions and on Dealing with Related Party</li> <li>13. Policy for Determination of Materiality</li> </ol>	100%
Key Managerial Personnel	13	<ol style="list-style-type: none"> <li>1. BRSR Policy 1: Ethics, Transparency and Accountability</li> <li>2. BRSR Policy 2: Product Life Cycle Sustainability</li> <li>3. BRSR Policy 3: Employee Well Being</li> <li>4. BRSR Policy 4: Stakeholders Engagement</li> <li>5. BRSR Policy 5: Policy on Human Rights</li> <li>6. BRSR Policy 6: Preservation of Environment</li> <li>7. BRSR Policy 7: Responsible Advocacy</li> <li>8. BRSR Policy 8: Inclusive Growth &amp; Equitable Development</li> <li>9. BRSR Policy 9: Customer Value</li> <li>10. Code of Conduct for Board of Directors and Senior Management</li> </ol>	100%

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Employees other than BOD and KMPs	13	11. Nomination & Remuneration Policy 12. Policy on Materiality of Related Party Transactions and on Dealing with Related Party 13. Policy for Determination of Materiality 1. BRSR Policy 1 Ethics, Transparency and Accountability 2. BRSR Policy 2 Product Life Cycle Sustainability 3. BRSR Policy 3 Employee Well Being 4. BRSR Policy 4 Stakeholders Engagement 5. BRSR Policy 5 Policy on Human Rights 6. BRSR Policy 6 Preservation of Environment 7. BRSR Policy 7 Responsible Advocacy 8. BRSR Policy 8 Inclusive Growth & Equitable Development 9. BRSR Policy 9 Customer Value 10. Code of conduct For Board of Directors And Senior Management 11. Nomination and Remuneration Policy 12. Policy for Determination of Materiality 13. Policy on Materiality of Related Party Transactions and Dealing with Related Party	27%
Workers	33	Safety awareness programs on multiple topics	76.98%

**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:**

Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine			Nil*		
Settlement			Nil		
Compounding fee			Nil		

Non-Monetary				
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Nil	
Punishment			Nil	

\*As per the requirement of Regulation 30 of SEBI listing regulations, we reported various disclosures to the Stock Exchanges and these disclosures are available on the Company's website. However, these disclosures are not considered material as per Clause 5 of the Company's Materiality Policy; therefore, we have indicated 'Nil' in the table above.



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
	N.A.

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

Yes.

Our Company upholds a strong commitment to ethics, transparency, and accountability, and has implemented robust controls to prevent corruption and bribery. Our Board of Directors conducts regular evaluations of anti-corruption and bribery policies to ensure compliance and reinforce our zero-tolerance approach to such misconduct. The Anti-Corruption and Bribery Policy is available here.

<https://ghcl.co.in/wp-content/uploads/2024/05/Policy-1-Ethics-Transparency-and-Accountability.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:

	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	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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.

N.A.

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

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables	36	36

## 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	26.26%	56.48%
	b. Number of trading houses where purchases are made from	201	210
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	91.43%	31.49%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	51.35%	49.35%
	b. Number of dealers / distributors to whom sales are made	385	509
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	64.26%	61.59%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases) (₹ In INR crores)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales) (₹ In INR)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

\*The figure for FY 2023-24 is revised and now includes salt sales and purchases

## Leadership Indicators

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

Total number of awareness programs held	Topics/ principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programs
19	ESG	15.24%*

\*Reported figure is for upstream suppliers only

### 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, GHCL has robust processes to manage conflicts of interest, as detailed in our 'Code of Conduct for Board of Directors and Senior Management Personnel of the Company'. This code mandates that **Directors and Senior Management** avoid and disclose actual or apparent conflicts of interest defined as situations where personal or related entity interests may clash with the Company's interests.

Specifically, the code addresses the following:

- **Outside Employment and Directorships:** Directors and Senior Management require prior Company's approval for any outside employment or business engagement. Board approval is mandatory for accepting directorships, particularly in competing companies.

- **Personal Investments:** Directors and Senior Management must ensure personal investments in customers, suppliers, developers, or competitors do not compromise their Company's responsibilities and must obtain board's approval. Factors like investment size, influence potential, access to confidential information, and the nature of the relationship are considered.
- **Related Party Transactions:** Conducting Company's business with relatives or associated businesses is generally avoided. Employment of relative is restricted in positions with financial dependence or influence.
- **Gifts and Payments:** Gifts or favors must be of nominal value (not exceeding ₹ 5,000 in aggregate), non-cash, consistent with business practices, and not construed as bribes.
- **Corporate Opportunities:** Directors and Senior Management cannot exploit corporate opportunities discovered through Company resources for personal gain unless disclosed and declined by the Board.

## 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	-	-	
Capex	10.3%	5.97%	The fund was utilized for improving the environmental and social impacts of products and processes including water RO plant, conversion of drag chain conveyor, chain linked barbed wire fencing, dust collection unit, energy efficient HVAC system and seawater outfall line

At present, all our product and process improvement research and development projects are subsumed under Capex budget only.

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

Yes. GHCL has implemented procedures for sustainable sourcing. Our 'Green Procurement Policy,' established on January 1, 2017, mandates that suppliers and contractors adopt robust environmental management practices, aligning with GHCL's core environmental principles. We require suppliers to implement effective environment management systems, ensuring workforce awareness and encouraging environmentally responsible behavior. This includes continuous assessment of process and product environmental impact, establishing improvement objectives, and monitoring and minimizing greenhouse gas emissions through appropriate technology.

Further, our policy emphasizes responsible use of resources, including energy, raw materials, and water. We encourage product stewardship, focusing on reuse, recycling, and life-cycle environmental effects. Suppliers are expected to respect the environment, collaborate with us to improve product environmental profiles, and protect biodiversity by respecting and enhancing wildlife habitats and green belts.

Recognizing the diverse nature of supplier operations, our policy allows for flexibility in the emphasis of

environmental management, ensuring practical application across various industries. Complementing this, we operate a comprehensive supply chain risk mitigation program. This program identifies and addresses potential vulnerabilities through a structured evaluation of suppliers based on Environmental, Social, and Governance (ESG) criteria. We then actively collaborate with suppliers to ensure alignment with GHCL's standards and expectations

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

During the year, GHCL sustainably procured 15.24% of raw materials across its operations.

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

GHCL employs specific end-of-life management processes for various waste streams:

- (a) Plastics (including packaging): Through our Extended Producer Responsibility Program (EPR), we partner with a Central Pollution Control Board (CPCB), authorized waste handler for plastic waste collection and disposal.
- (b) E-waste: N.A.
- (c) Hazardous waste: N.A.
- (d) Other waste: N.A.



**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. GHCL's waste management strategy is fully aligned with the requirement of Extended Producer Responsibility (EPR) mandates, ensuring sustainable and efficient end-of-life product management. Our structured waste collection plan directly supports our EPR commitments, facilitating the proper handling of product packaging. To comply with regulations requiring producers to account for 100% of all plastic packaging introduced into the market, we have developed and received Central Pollution Control Board (CPCB) approval for a comprehensive Producer, Importer, and Brand Owner (PIBO) action plan

### 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.
24117	Light Soda Ash, Dense Soda Ash, Sodium Bicarbonate	97.89%	Cradle-to-Gate	Yes (CII - Sohrabji Godrej Green Business Centre)	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 and service	Description of the risk / concern	Action Taken
Light Soda Ash, Dense Soda Ash, Sodium Bicarbonate	High carbon emissions from Absorption, NH3 Recovery & Carbonation processes (87-94% of emissions)	Process optimization to reduce emissions, improve NH3 Recovery, and enhancing energy efficiency
Soda Ash Production	High fossil fuel consumption (coal, pet coke, lignite) contributing to CO2 emissions	Transitioning towards renewable energy, improving cogeneration plant efficiency, and exploring alternative fuels
Manufacturing Processes	Water-intensive operations, leading to high effluent discharge and waste brine	Implementing better wastewater recycling, closed-loop brine systems, and water-use optimization
Raw Material Logistics	High transportation emissions from limestone and lignite transport	Optimizing raw material supply chain and promoting sustainable mining practices through introduction of EV trucks and Ro Ro ferries

**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
	Nil	Nil



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 packaging)	-	2,814.64*	-	-	3,369.62	-
E-waste (in kgs)	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

During the reporting period, increased use of bulkers for transporting loose soda ash resulted in a reduction of plastic waste generation in the market.

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
Soda ash	0%
Salt	0%

### 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	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Employees</b>											
Male	469	469	100%	469	100%	0	0%	0	0%	49	10%
Female	30	30	100%	30	100%	30	100%	0	0%	20	67%
<b>Total</b>	<b>499</b>	<b>499</b>	<b>100%</b>	<b>499</b>	<b>100%</b>	<b>30</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>69</b>	<b>14%</b>
<b>Other than Permanent Employees</b>											
Male	15	12	80%	12	80%	0	0%	0	0%	7	46.67%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>15</b>	<b>12</b>	<b>80%</b>	<b>12</b>	<b>80%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>7</b>	<b>46.67%</b>

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

Category	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent workers</b>											
Male	501	501	100%	501	100%	0	0%	0	0%	0	0%
Female	16	16	100%	16	100%	16	100%	0	0%	16	100%
<b>Total</b>	<b>517</b>	<b>517</b>	<b>100%</b>	<b>517</b>	<b>100%</b>	<b>16</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>16</b>	<b>100%</b>
<b>Other than Permanent Workers</b>											
Male	2342	2342	100%	2342	100%	0	0	0	0%	16	0.68%
Female	74	74	100%	74	100%	74	100%	0	0%	1	1.35%
<b>Total</b>	<b>2416</b>	<b>2416</b>	<b>100%</b>	<b>2416</b>	<b>100%</b>	<b>74</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>17</b>	<b>0.70%</b>

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.11%	0.01%

\*The reported figure is significantly higher compared to previous year, due to change in methodology as per ISF guidelines.

**2. Details of retirement benefits, for the 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	No. of workers covered as a % of total workers
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	13%	2.32%*	Yes	14%	7.78%	Yes
Others please specify						
NPS	22%	0%	Yes	21%	0%	Yes
Superannuation	18%	0%	Yes	20%	0%	Yes

\*During the reporting period, the number of workers has transitioned out of ESI coverage due to increase in compensation

**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.

All GHCL sites are designed to support accessibility, featuring ramps to facilitate seamless mobility for individuals with disabilities. Additionally, most of our offices are equipped with elevators and other disability-friendly infrastructure to promote an inclusive workspace. We are committed to full accessibility and continue to make improvements in line with the Rights of Persons with Disabilities Act, 2016.



**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.**

In compliance with the Rights of Persons with Disabilities Act, 2016, GHCL has implemented a Non-Discrimination Policy, effective from January 1, 2017, to foster an inclusive and equitable workplace. This policy explicitly prohibits discriminatory practices related to hiring, compensation, training, advancement, and termination, based on factors such as race, colour, gender, language, religious affiliation, political viewpoints, national or social background, economic status, birth circumstances, disability, or any other potentially discriminatory condition. We are committed to ensuring that all employment-related procedures are conducted fairly and solely based on merit. The policy is readily available for all employees and can be accessed via this link:

<https://ghcl.co.in/wp-content/uploads/2025/06/Non-Discrimination-Policy.pdf>

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

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

\*As per BRSR, parental leave refers to maternity and paternity leave. GHCL does not have a paternity leave policy.

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

Particulars	Yes / No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, we uphold a culture of transparency and open communication, recognizing the significance of direct dialogue in addressing workplace concerns. Our workforce is encouraged to leverage trade unions as a formal channel to voice any issues or grievances to business leaders, the human resources team, or Senior Management, ensuring a fair and structured resolution process.
Other than Permanent Workers	Yes, we are committed to maintaining a workplace that fosters open communication and transparency. Non-permanent workers are encouraged to engage with trade unions as a structured platform to express concerns or grievances, which are effectively addressed by business leaders, the human resources team, or Senior Management in a fair and timely manner.
Permanent Employees	Yes, we have a structured Grievance Redressal Mechanism to systematically address employee concerns, ensuring a transparent resolution process.
Other than Permanent Employees	Yes, our Grievance Redressal Mechanism facilitates the timely and transparent resolution of concerns, promoting an inclusive and equitable workplace.

**7. Membership of employees and worker in association(s) or Unions 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 association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
<b>Permanent Employees</b>						
Total	499	0	0%	478	0	0%
Male	469	0	0%	450	0	0%
Female	30	0	0%	28	0	0%

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 association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
<b>Permanent Workers</b>						
Total	517	516	99.81%	501	499	99.60%
Male	501	500	99.80%	487	485	99.59%
Female	16	16	100.00%	14	14	100.00%

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

Category	FY 2024-25					FY 2023-24				
	Total	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	469	297	63.33%	356	75.91%	450	231	51.33%	317	70.44%
Female	30	5	16.67%	24	80.00%	28	9	32.14%	23	82.14%
<b>Total</b>	<b>499</b>	<b>302</b>	<b>60.52%</b>	<b>380</b>	<b>76.15%</b>	<b>478</b>	<b>240</b>	<b>50.21%</b>	<b>340</b>	<b>71.13%</b>
<b>Workers</b>										
Male	501	382	76.25%	363	72.46%	487	268	60.36%	268	55.03%
Female	16	16	100.00%	14	87.50%	14	10	71.43%	10	71.43%
<b>Total</b>	<b>517</b>	<b>398</b>	<b>76.98%</b>	<b>377</b>	<b>72.92%</b>	<b>501</b>	<b>278</b>	<b>60.70%</b>	<b>278</b>	<b>55.49%</b>

\*We have revised the employee coverage for skill development and health and safety training for FY 2023-24.

## 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)
<b>Employees*</b>						
Male	469	469	100%	450	450	100%
Female	30	30	100%	28	28	100%
<b>Total</b>	<b>499</b>	<b>499</b>	<b>100%</b>	<b>478</b>	<b>478</b>	<b>100%</b>
<b>Workers*</b>						
Male	501	501	100%	487	487	100%
Female	16	16	100%	14	14	100%
<b>Total</b>	<b>517</b>	<b>517</b>	<b>100%</b>	<b>501</b>	<b>501</b>	<b>100%</b>

\*Employees/Workers joined on or after October 1, of the respective Financial Year are not included in the performance evaluation and career development process.

## 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 of such a system?**

Yes. GHCL is committed to ensuring a robust Occupational Health and Safety (OHS) management system aligned with ISO 45001. As part of our safety

culture transformation journey in association with DSS+, we have strengthened our QHSE Policy to integrate key safety objectives and risk management frameworks. The implementation of Hazard Identification, Risk Assessment, and Control (HIRAC) ensures proactive risk mitigation, while structured consultation and active participation of employees enhance workplace safety. Comprehensive safety documentation and records



are maintained to ensure compliance and continuous improvement. Regular education and training programs are conducted to build awareness and competency among employees. Standardized operating procedures have been established to reinforce safe work practices, supported by a structured performance measurement and evaluation mechanism. Additionally, periodic management reviews are conducted to assess the effectiveness of OHS initiatives and drive continuous improvements in occupational health and safety performance.

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

As part of its safety culture transformation journey with DSS+, GHCL employs a comprehensive approach to identifying work-related hazards. Key measures include Safety Interactions, an Incident Management System, Process Safety Management (PSM), and Contractor Safety Management. The HIRAC framework aids in systematic risk assessment, while safety audits and accident investigations drive continuous improvement. Digital tools like the GSOS application and Google Forms enable real-time hazard reporting. Additionally, a structured Work Permit System ensures controlled

execution of high-risk activities, reinforcing workplace safety and compliance.

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

Yes, we foster a proactive safety culture in which employees are encouraged to report work-related hazards directly to the on-site production manager, ensuring prompt attention and resolution. Given the compact nature of our unit, the production manager remains easily accessible to address safety concerns in real time. Additionally, we have implemented a digital reporting system through Google Forms, enabling all plant members to document observations and report potential risks efficiently, reinforcing our commitment to workplace safety and continuous improvement.

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

Yes, all employees and workers within our organization are comprehensively covered under the company's personal accident policy, ensuring their financial protection and well-being in the event of any unforeseen incidents.

**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	1.78
	Workers	0.86	1.23
Total recordable work-related injuries	Employees	0	2
	Workers	5	7
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including contract workforce

\*\*The reported data in FY 2023-24 includes medical treatment case, which has been excluded from our calculation

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

GHCL ensures a safe and healthy workplace through its safety culture transformation journey with DSS+. Our approach integrates Safety Interaction, Incident Management, Process Safety Management (PSM), and Contractor Safety Management under the QHSE policy and defined objectives. Safety education, the Safety Stewardship Program, and promotional activities enhance workforce engagement. A structured Work Permit System, employee participation, Standard Operating Procedures (SOPs), Hazard Identification, Risk Assessment, & Control (HIRAC), audits, and accident investigations strengthen risk management. Incident findings and recommendations are shared in local languages, while digital tools like the GSOS application and Google Forms enable real-time reporting. Regular management reviews drive continuous safety improvements.

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

Type	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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

**14. Assessments for the year:**

Type	% of your plants and offices that were assessed* (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

\*These assessments were conducted by a third party i.e. ISO certification.

**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.**

All safety-related incidents are thoroughly investigated, and corrective actions are implemented organization wide to prevent re-occurrence

**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)**

**Employees:** Yes, all employees are covered under the Group Accident Policy and also receive additional benefits, including Medclaim and Group Term Insurance, ensuring comprehensive financial and health security.

Additionally, the Company has implemented a unique "Employee Exigency Support Policy". In the event of an employee's death, the dependents are provided with financial assistance in the form of a fixed monthly compensation as per the policy's terms and conditions.

**Workers:** Yes, all GHCL workers are safeguarded under the Group Accident Policy, providing essential coverage against unforeseen incidents.

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

We verify that all value chain partners deduct and remit statutory dues each month. Our administrative team uses a comprehensive compliance tracking system to monitor these payments, and ensure the timely deposit of all required contributions, including Provident Fund and Gratuity.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	1	0	0



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

Yes, we provide support programs to assist retired employees in their transition, offering opportunities for short-term consultancy based on their expertise and organizational needs.

**5. Details on assessment of value chain partners:**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	
Working Conditions	15.24%*

\*Reported figure is for upstream suppliers only

**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.**

Employee health and safety are paramount at GHCL. To mitigate risks, we have strengthened safety protocols for civil contractors, emphasizing the mandatory use of safety equipment. We conduct internal workshops to analyze workplace injuries, and implement corrective measures, continuously improving our safety practices.

## 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.**

GHCL understands that stakeholder collaboration is essential for responsible business conduct, ensuring a harmonious balance between economic, environmental, and social goals. Our corporate governance is built upon inclusive growth, prioritizing transparency, accountability, and effective communication. We systematically analyze our value chain to pinpoint key stakeholders who both influence and are influenced by our operations. For internal stakeholders, notably employees, we concentrate on welfare, health, and workplace conditions. External stakeholders, including customers, investors, regulatory bodies, and industry partners, are engaged through a defined stakeholder matrix, which dictates engagement strategies, frequency, and communication methods.

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

Key Stakeholder	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 – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	<ul style="list-style-type: none"> <li>Annual General Meeting</li> <li>Quarterly earning calls and presentation</li> <li>Investor conferences</li> <li>Press releases and newsletters</li> </ul>	Quarterly and event based	<ul style="list-style-type: none"> <li>Establishing long communication channel with our investor</li> <li>Providing updates in our key strategic decision and also updates our annual performance</li> </ul>



Key Stakeholder	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 – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	<ul style="list-style-type: none"> <li>Regular disclosures to stock Exchange</li> <li>Updates on website of the Company</li> <li>Suppliers / Vendors meet</li> <li>Suppliers' feedback and periodic site visits</li> <li>VENDX portal</li> </ul>	Monthly and need-based	<ul style="list-style-type: none"> <li>Taking feedback for improving our services</li> <li>Payment terms</li> <li>Growth of suppliers</li> <li>Fair and transparent dealing</li> <li>Loading/ unloading infrastructure</li> <li>Hygiene and sanitation infrastructure</li> <li>Safety system and performance</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>MD Speaks Town Hall Meeting Shop floor meeting</li> <li>GHCL TEA (Think, Experiment and Adopt)</li> <li>MILAP (Medium for interactive, Lateral, and Actionable Partnership)</li> <li>DISHA meeting</li> <li>Engagement survey</li> <li>Monthly and quarterly publications and newsletter</li> </ul>	Quarterly and need-based	<ul style="list-style-type: none"> <li>Providing updates on our quarterly financial performance</li> <li>Taking feedback for system improvement</li> <li>Exploring new ideas for business opportunity</li> <li>Develop a culture of learning organization</li> <li>Resolving grievances if any</li> </ul>
Community	No	<ul style="list-style-type: none"> <li>Community meetings and visits</li> <li>Participatory rural appraisals including focus group discussion, awareness camps, exposure, and training visits for beneficiaries</li> <li>Interaction with local bodies</li> </ul>		<ul style="list-style-type: none"> <li>Livelihood support</li> <li>Hygiene and sanitation facilities</li> <li>Healthcare facilities</li> <li>Education</li> <li>Local employment</li> <li>Infrastructure development</li> <li>Air and water pollution</li> <li>Resource optimization</li> </ul>
Customers	No	<ul style="list-style-type: none"> <li>Customer satisfaction surveys</li> <li>Direct customer Relationship management satisfaction initiatives</li> <li>Regular customer / distributor notes</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>Product quality</li> <li>Delivery</li> <li>Customers connect</li> <li>Credit period and transparent payment terms</li> <li>Packaging</li> <li>Health and safety aspects</li> <li>Innovation</li> </ul>

## Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

GHCL believes in a partnership approach with stakeholders, addressing economic, ecological, and social matters effectively. Stakeholder perspectives, gathered directly or through engagement, are channeled to Senior Management for thorough evaluation. Simultaneously, we communicate our policy and initiative details to stakeholders, cultivating transparency and dialogue. These concerns are assessed for both risk and opportunity, guiding strategic decisions to minimize risk and maximize growth. To solidify our ESG commitment, a high-level committee integrates these principles into our core strategy.

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 were incorporated into policies and activities of the entity.**

Yes. Stakeholder input is crucial for GHCL's environmental and social strategy. We actively seek stakeholder views through meetings, workshops, and digital platforms to understand economic, ecological, and social issues. Continuous engagement with both internal and external parties enhances transparency, responsiveness, regulatory compliance, organizational learning, quality, accountability, and sustainability. We systematically translate stakeholder feedback into actionable policies and initiatives, fostering a proactive and inclusive ESG approach

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

GHCL actively identifies and supports marginalized groups through focused Corporate Social Responsibility (CSR) programs. These initiatives cover areas like livestock, agriculture, healthcare, and education, promoting community development. We use research, discussions, and assessments to understand stakeholder needs. Direct engagement with beneficiary communities ensures our CSR programs are tailored and contribute to sustainable socio-economic progress

## PRINCIPLE 5

Businesses should respect and promote human rights

## Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy (ies) of the entity, in the following format:\***

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	499	474	94.98%	478	468	97.90%
Other than Permanent	15	0	0.00%	19	0	0%
<b>Total Employees</b>	<b>514</b>	<b>474</b>	<b>92.21%</b>	<b>497</b>	<b>468</b>	<b>94.16%</b>
<b>Workers</b>						
Permanent	517	224	43.32%	501	132	26.34%
Other than Permanent	2416	0	0%	2449	0	0%
<b>Total Workers</b>	<b>2933</b>	<b>224</b>	<b>7.63%</b>	<b>2950</b>	<b>132</b>	<b>4.47%</b>

\*The reported data is based on POSH trainings undertaken during FY 2024-25.

**2. Details of minimum wages paid to employees and workers:**

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)
<b>Permanent Employees</b>										
Male	469	0	0.00%	469	100.00%	450	0	0.00%	450	100.00%
Female	30	0	0.00%	30	100.00%	28	0	0.00%	28	100.00%
<b>Other than Permanent Employees</b>										
Male	15	7	46.67%	8	53.33%	19	11	57.89%	8	42.11%
Female	0	0	0.00%	0	0%	0	0	0.00%	0	0.00%
<b>Workers</b>										
<b>Permanent Workers</b>										
Male	501	0	0.00%	501	100.00%	487	0	0.00%	487	100.00%
Female	16	0	0.00%	16	100.00%	14	0	0.00%	14	100.00%
<b>Other than Permanent Workers</b>										
Male	2342	2244	95.82%	98	4.18%	2372	2256	95.11%	116	4.89%
Female	74	69	93.24%	5	6.76%	77	71	92.21%	6	7.79%

**3. Details of remuneration/salary/wages**
**a. Median remuneration / wages:**

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (in lakhs INR)	Number	Median remuneration/ salary/wages of respective category (INR)
Board of Directors (BoD)	7	1,03,60,000	1	41,10,000
Key Managerial Personnel (KMP)	3	7,84,87,680	0	-
Employees other than BoD and KMP	465	8,77,344	30	7,32,284
Workers	501	3,68,583	16	2,41,742

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

Category*	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages *	2.83%	2.85%

\*Retiral benefits have been excluded for calculation as per the revised guidelines for BRSR

**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, the Managing Director, through the Human Resource Department, and Functional Heads, drives policy implementation. This encompasses detection, prevention, and mitigation of adverse human rights effects from our operations. We foster a culture in which personnel are encouraged to report incidents of harassment, victimization, intimidation, or bias without fear of reprisal or inequitable treatment. Upon receipt of a complaint, the responsible committees undertake a comprehensive inquiry and enact necessary measures to achieve resolution that satisfies all involved, ensuring a just and transparent process. Corrective actions are then enacted to safeguard employee rights and cultivate a respectful work environment.



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

GHCL is committed to the protection of human rights, as articulated in our 'Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>), which obligates us to identify, prevent, and mitigate adverse human rights impacts. We have implemented a transparent grievance redressal mechanism that ensures employees can raise concerns safely, confidentially, and without fear of retaliation.

The process follows a two-tier committee structure—a Grievance Redressal Committee at the location level for initial resolution, and an Apex Committee for escalation, if required. In case grievances are not resolved at Apex

Committee level, the concerns are taken forward to the Managing Director for final resolution. Grievances may relate to workplace issues, interpersonal conflicts, or policy-related matters and are submitted through a digital platform (GEMS ESS portal) for secure documentation and tracking.

All concerns are acknowledged within two working days and resolved within 30 days. The Human Resources team is accountable for ensuring procedural compliance, confidentiality, and respectful handling of each case.

Further the POSH Committee is tasked with the identification and prevention of sexual harassment in the workplace, operating under the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, applicable to all GHCL employees and workers.

**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 year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labor	Nil	Nil	NA	Nil	Nil	NA
Forced Labor/Involuntary Labor	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

**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
	Filed during the year	Filed during the year
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

GHCL is dedicated to fostering a workplace characterized by inclusivity and equity, where discrimination or harassment based on personal attributes is strictly prohibited. To this end, we have implemented a suite of robust policies, including a Non-Discrimination Policy, Prevention of Sexual Harassment (POSH), Whistleblower Policy, and Grievance Redressal Policy, to ensure compliance with all relevant regulations. Our 'Gender-Neutral Policy for Prevention of Sexual Harassment at the Workplace' (<https://ghcl.co.in/wp-content/uploads/2024/05/GHCL-Sexual-Harassment-Policy.pdf>) underscores our commitment to a safe and respectful environment. The GHCL Employee Management System (GEMS) serves as

a transparent platform for employees to raise concerns. Furthermore, we conduct regular workshops, training sessions, and awareness campaigns to cultivate a culture of respect and prevent harassment.

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

Yes. GHCL integrates human rights standards into all external party contracts, ensuring these agreements address pertinent concerns as required by our 'BRSR Policy - 5: Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>). We have robust internal oversight and monitoring procedures, including routine contract evaluations, to verify adherence to our regulatory standards.

**10. Assessments for the year**

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

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

N.A.

**Leadership Indicators**

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

In alignment with our 'BRSR Policy - 5: Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>), and to ensure all individuals impacted by our business have access to grievance mechanisms, GHCL has refined its grievance resolution process. Specifically, we have implemented three distinct channels: the Grievance Redressal Committee, the Safety Committee, and the VISAKA Committee. This ensures a multi-faceted approach to addressing concerns. Furthermore, as mandated by our human rights policy, we have intensified engagement with our value chain partners through tailored educational seminars and rigorous policy evaluations. We have also established targeted intervention strategies to proactively address and rectify any deviations from our human rights standards, ensuring swift and effective remediation.

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

Rooted in our 'BRSR Policy - 5: Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>), GHCL recognizes its impact on communities and commits to human rights due diligence. To uphold our Code of Conduct and ensure respect for human rights across our sphere of influence, we have initiated comprehensive due diligence across our operational sites and throughout our supply chain. This process includes assessments of potential human rights impacts, engagement with stakeholders to gather their views, and the development

of mitigation strategies where necessary. Our focus is to promote awareness and realization of human rights across our value chain, as outlined in our policy

**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?**

GHCL is committed to creating a workplace that embodies the principles of inclusivity and diversity. In accordance with the Rights of Persons with Disabilities Act, 2016, we have implemented accessibility enhancements across the majority of our premises. This includes the installation of ramps and elevators to facilitate seamless mobility for differently abled individuals. Furthermore, we are actively engaged in upgrading our Ahmedabad office to achieve full compliance with accessibility standards. This initiative directly addresses the accessibility requirements of the Act and reflects our commitment to equal opportunity and non-discrimination. Specifically, it aligns with our 'BRR Policy - 3: Employee Well Being' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-3.pdf>), which mandates providing equal opportunities regardless of disability, and our 'Non-Discrimination Policy' (<https://ghcl.co.in/wp-content/uploads/2022/12/Non-Discrimination-Policy.pdf>), which prohibits discrimination based on disability. GHCL is an equal opportunity provider and does not engage in or support discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on disability. We ensure that policy & procedures related to hiring, promotion, training, leave, termination or retirement, transfer etc. are free from discrimination based on disability



#### 4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	15.24%*
Wages	
Others - please specify	

\*Reported figure is for upstream suppliers only

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

Not Applicable

### 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
<b>From renewable sources (in Gigajoules)*</b>		
Total electricity consumption (A)	48,048.77	19,314.68
Total fuel consumption (B)(GJ)	2,29,982.76	2,55,913.98
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>2,78,031.53</b>	<b>2,75,228.66</b>
<b>From non - renewable sources (in Gigajoules)*</b>		
Total electricity consumption (D) (GJ)	55,236.00	26,856.21
Total fuel consumption (E) (GJ)	1,19,84,340.46	1,18,16,216.65
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non - renewable sources (D+E+F) (GJ)</b>	<b>1,20,39,576.46</b>	<b>1,18,43,072.86</b>
Total energy consumed (A+B+C+D+E+F)	1,23,17,607.99	1,21,18,301.52
<b>Energy intensity per rupee of turnover #</b>	<b>0.000386</b>	<b>0.000346</b>
(Total energy consumed/ Revenue from operations GJ/INR)		
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)^</b>	<b>0.00799</b>	<b>0.00775</b>
(Total energy consumed / Revenue from operations adjusted For PPP in GJ/USD)		
<b>Energy intensity in terms of physical Output (GJ/MT)</b>	<b>10.52</b>	<b>10.87</b>
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Reasonable assurance has been provided by Sustainability Actions Private Limited.

\*We have revisited the methodology for calculating our energy consumption during the year by undertaking comprehensive assessment of our assets. We have enhanced our coverage to include our limestone and lignite mines, renewable energy assets and office locations. The same has been reflected in both the reporting periods (FY 2023-24 and FY 2024-25). Accordingly the figures mentioned for the previous reporting period (FY 2023-24) have undergone some variations. Further, keeping in view the Industry Standards Note guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.66 for FY 2024-25 and 22.4 for FY 2023-24. The reported figure is computed on USD basis as per the guidance of the Industry Standards Note.

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.

Yes, a designated consumer has been identified. However, targets have not been set yet. Notably, soda ash was added to the PAT scheme last year.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	19,69,282	20,68,141
(ii) Groundwater	97,362	1,05,708
(iii) Third party water	5,770	3,908.69
(iv) Seawater / desalinated water	11,32,86,787	11,12,79,541
(v) Others ( Drinking water)		
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>11,53,59,201</b>	<b>11,34,57,298.69</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>66,98,503.27</b>	<b>65,09,505.69</b>
<b>Water intensity per rupee of turnover</b>	<b>0.000210</b>	<b>0.0001988</b>
(Total water consumption / Revenue from operations)		
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	<b>0.00434</b>	<b>0.004454</b>
(Total Water Consumption / Revenue from operations adjusted for PPP (KL/USD))		
<b>Water intensity in terms of physical output(KL/MT)</b>	<b>5.72</b>	<b>5.56</b>

Note: Reasonable assurance has been provided by Sustainability Actions Private Limited.

\*We have revisited the methodology for calculating our energy consumption during the year by undertaking comprehensive assessment of our assets. We have enhanced our coverage to include our limestone and lignite mines, renewable energy assets and office locations. The same has been reflected in both the reporting periods (FY 2023-24 and FY 2024-25). Accordingly the figures mentioned for the previous reporting period (FY 2023-24) have undergone some variations. Further, keeping in view the Industry Standards Note guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.66 for FY 2024-25 and 22.4 for FY 2023-24. The reported figure is computed on USD basis as per the guidance of the Industry Standards Note.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(1) To Surface Water		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	N.A.
(2) To Groundwater		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	N.A.
(3) To Seawater		
- No treatment	N.A.	N.A.
- With treatment – primary level of treatment	10,86,59,363	10,48,79,852*
(4) Sent to third parties		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	N.A.
(5) Others		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	1,335	
<b>Total water discharged (in kilolitres)</b>	<b>10,86,60,698</b>	<b>10,48,79,852</b>

Note: Reasonable assurance has been provided by Sustainability Actions Private Limited.

\*The water discharged to seawater is treated to meet water quality norms as per the applicable guidelines. Accordingly we have reported the number for the previous reporting period (FY 2023-24) under the appropriate category



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

Currently, none of our facilities are a Zero Liquid Discharge site. However, we have implemented wastewater purification systems across all our manufacturing sites to maintain the quality of discharged wastewater within the permissible limits set by CPCB or the SPCBs. Recognizing the adverse effects of untreated wastewater on the environment, we have implemented measures to mitigate its impact on our surroundings. We are dedicated to reducing our raw water consumption and have adopted practices such as utilizing treated wastewater for humidification purposes and the establishment of green-belt areas.

**6. Please provide details of air emissions (other than GHG emissions) by the entity:**

Parameter	Please specify unit	FY 2024- 25	FY 2023- 24*
NOx	MT	1,510	1,921
SOx	MT	4,918	4,831
Particulate matter (PM 2.5 / PM 10)	MT	1,229	1,200
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others-please specify			

Note : Reasonable assurance has been provided by Sustainability Actions Private Limited

\* We have revisited the methodology for calculating our air emissions during the year by undertaking comprehensive assessment of our assets. Accordingly reported data for FY 2023-24 has been revised

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:**

Parameter	Unit	FY 2024- 25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	11,20,911.95	11,77,625.74
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	11,013.63	4,905.95
Total Scope 1 and Scope 2 emission intensity per rupee of turnover#	Metric tonnes of CO <sub>2</sub> equivalent / INR	0.00003555	0.00003380
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) ^	tCO <sub>2</sub> e/USD	0.0007345	0.0007571
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO <sub>2</sub> e/MT	0.96	1.06
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity		-	

Note : Reasonable assurance has been provided by Sustainability Actions Private Limited

\*We have revisited the methodology for estimating our GHG emissions during the year by undertaking comprehensive assessment of our assets. We have enhanced the coverage to include our limestone and lignite mines and office locations. The same has been reflected in both reporting periods (FY 2023-24 and FY 2024-25). Further, keeping in view the Industry Standard Note guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.66 for FY 2024-25 and 22.4 for FY 2023-24

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

Yes. GHCL continues its commitment to reducing Greenhouse Gas (GHG) emissions, building upon initiatives from the previous year, which included the implementation of Variable Frequency Drives (VFDs), steam consumption optimization, and commissioning an energy-efficient wastewater treatment plant. This year, we are advancing on similar lines with the following initiatives:

- EV Truck Fleet: 10 EV trucks are deployed, projected to reduce CO<sub>2</sub> emissions by 297 tonnes by March 2025.
- Renewable Energy: Investments in wind and solar power are ongoing. Biomass Co-firing: Increasing biomass co-firing to 10% by FY26. Energy Efficiency: Implementing Variable Frequency Drives (VFDs) and optimizing steam consumption continues. ISO 50001: Certified for energy management, aiming for continuous reduction of energy consumption.
- Sustainable Mining: Bhimdeval Limestone Mine rated for sustainable practices, including green energy.



## 9. Provide details related to waste management by the entity:

Parameter*	FY 2024- 25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	83.63	224.57
E-waste (B)	14.20	31.81
Bio-medical waste (C)	0.07	0.06
Construction and demolition waste (D)	-	-
Battery waste (E)	5.16	2.90
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	6,065.44	4,112.12
(i) Used Oil	47.15	1.32
(ii) Sludge	6018.29	4110.80
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	37,27,373.08	20,59,762.74
(i) Scrap Waste	448.58	6.28
(ii) Fly Ash	133843.00	220240
(iii) Overburden	3591589.70	18,37,680
(iii) Metal waste	1396.79	1294.00
(iv) Misc	88.57	508.07
(v) Wood waste	6.46	34.39
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>37,33,541.58</b>	<b>20,64,134.20</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	0.00011	0.0000590024
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP (MT of waste/USD))	0.002422	0.00132
Waste intensity in terms of physical output (Metric Tonnes of Waste/Metric tonne of product)	3.18	1.85
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste,</b>		
(i) Recycled	1,35,897.88	2,23,609.62
(ii) Re-used	35,91,609.10	18,37,680.00
(iii) Other recovery operations (Resale)	1.68	-
<b>Total</b>	<b>37,27,508.66</b>	<b>20,61,289.62</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	19.85	0.06
(ii) Landfilling	-	-
(iii) Other disposal operations	6018.29	4,410.80
<b>Total</b>	<b>6,038.14</b>	<b>4,410.86</b>

Note: Reasonable assurance has been provided by Sustainability Actions Private Limited

We have revisited the methodology for calculating waste generation and enhanced our coverage to include limestone mines, lignite mines and salt manufacturing locations. The same has been reflected in both reporting periods (FY 2023-24 and FY 2024-25). Further, keeping in view the Industry Standard Note guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.66 for FY 2024-25 and 22.4 for FY 2023-24.

\*Density of lignite overburden used: 2.48 Tonnes/m<sup>3</sup>

Density of used oil is 900 kg/m<sup>3</sup>

## 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.

GHCL maintains a strong focus on minimizing environmental impact through strategic waste management and resource optimization. Our operational framework emphasizes the efficient use of raw materials, aiming to reduce waste at its source. This involves the systematic reintegration of process inputs, fostering a circular approach. We ensure that hazardous materials, including metallic waste, are handled by CPCB (Central Pollution Control Board) certified recyclers, and we achieve complete reuse of fly



ash, thereby maximizing by-product utilization. Both hazardous and non-hazardous waste are managed with the goal of mitigating ecological effects.

To further advance our waste management objectives, we have implemented specific initiatives:

- **Hazardous Waste Management:** Hazardous waste generated in FY 2024-25 were responsibly disposed of through CPCB certified recyclers, maintaining our 100% disposal rate.
- **Electronic Waste Handling:** We have established a structured system for the collection and segregation of electronic waste at our facilities, ensuring that it is transferred to and processed by CPCB certified recycling partners.
- **Biomedical waste:** All biomedical waste and rubber waste is sent to incineration.
- **Overburden:** Overburden waste is reused for plantation
- **Other waste:** Other non hazardous waste including fly ash, plastic, wood, metal waste is sent for recycling

**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.**

Sr. 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
1.	CRZ clearance obtained for Soda Ash division	Soda ash manufacturing	Yes

**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
Soda Ash Greenfield Project of the Company located in Kutch, Gujarat to produce Light Soda Ash (LSA) of 11,00,000 TPA capacity, 5,00,000 TPA of Dense Soda Ash (DSA) and 2,00,000 TPA Sodium Bicarbonate (SBC)	EC24A014GJ150106	12/12/2024	Yes	Yes	<a href="https://ghcl.co.in/wp-content/uploads/2024/12/Environment-clearance-for-Green-Field-project.pdf">https://ghcl.co.in/wp-content/uploads/2024/12/Environment-clearance-for-Green-Field-project.pdf</a>

**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:**

Yes. GHCL is compliant with the applicable environmental laws.

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
				N.A.

## Leadership Indicators

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

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

- Name of Area - All GHCL plants are situated in the region classified as water stressed. However, we use mainly sea water and this doesn't affect the water availability to the community.
- Nature of Operations – Soda Ash Production, Salt Production
- Water withdrawal, consumption and discharge in the following format:

Parameter*	FY 2024- 25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	19,69,282	20,68,141
(ii) Groundwater	97,362	1,05,708
(iii) Third party water	5,770	3,908.69
(iv) Seawater / desalinated water	11,32,86,787	11,12,79,541
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>11,53,59,201</b>	<b>11,13,89,157.7</b>
Total volume of water consumption (in kilolitres)	66,98,503.27	65,09,505.69
<b>Water intensity per rupee of turnover (Water consumed / turnover) (KL/INR)</b>	<b>0.0002104</b>	<b>0.0001914</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	N.A.
(ii) Into Groundwater		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	N.A.
(iii) Into Seawater		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	10,86,59,363	10,48,79,652
(iv) Sent to third-parties		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	N.A.
(v) Others		
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	1,335	
<b>Total water discharged (in kilolitres)</b>	<b>10,86,60,698</b>	<b>10,48,79,652</b>

Note: Reasonable assurance has been provided by Sustainability Actions Private Limited

\*We have revisited the methodology for calculating our water consumption during the year by undertaking comprehensive assessment of our assets. We have enhanced the coverage to include our limestone and lignite mines, renewable energy assets and office spaces. The same has been reflected in both reporting periods(FY 2023-24 and FY 2024-25). Further, keeping in view the applicable guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 22.4

\*\*The water discharged to seawater is treated to meet water quality norms as per the applicable guidelines. Accordingly we have reported the number for the previous reporting period (FY 2023-24) under the appropriate category.

### 2. Please provide details of total Scope 3 emissions and its intensity.

Parameter*	Unit	FY 2024- 25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	688,454*	8,31,837
Total Scope 3 emissions per rupee of turnover (tCO <sub>2</sub> e/INR)		0.00002162	0.0000023780
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

\*The reported data only includes Scope 3 emissions associated with Soda Ash Manufacturing. The difference in two years of data is result of change in methodology of estimating upstream transport emissions.



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

Within the ecologically sensitive Coastal Regulation Zone (CRZ) where our soda ash plant operates, GHCL recognizes the potential direct and indirect impacts on biodiversity. To mitigate these impacts and enhance ecological resilience, we have implemented the following prevention and remediation activities:

- **Coastal Conservation Efforts:** Our Mangrove Plantation Initiative is a dedicated project aimed at forestalling the impacts of climate change and enhancing coastal community resilience in Gujarat. Launched in the coastal districts of Bhavnagar, Amreli, Gir Somnath, and Junagadh, we focus on the plantation of 500,000 mangrove trees within 122 hectares in two years. This initiative employs strategic activities, including in-depth research and direct community engagement, establishing nurseries, and regular plantation maintenance. This project has empowered local community members by fostering ownership and stewardship over the green areas and studying Carbon Sequestration. Associated benefits include improved soil quality, elevated water table levels, and an estimated carbon offset of 1,440 tonnes per year from the project's 3rd year up to 25 years. It is implemented by the Aga Khan Agency for Habitat India.
- **Extensive Tree Plantation:** Through various tree plantation programs, GHCL has planted over 100,000 trees in degraded areas of the Saurashtra region, restoring ecosystems and enhancing soil fertility. These efforts combat desertification and provide habitats for wildlife.
- **Sapling Distribution to Farmers:** To empower local communities, GHCL distributes saplings to farmers, supporting sustainable agriculture, promoting biodiversity, and creating green cover. Over 35,000 saplings have been distributed, covering more than 164 hectares of land

**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:**

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	5% biomass co-firing	Substitution of coal with biomass in boilers leading to reduction of CO <sub>2</sub> emissions	1.88% of the total energy consumed in boiler was replaced with biomass usage
2	Erection & commissioning of 16 VFD in 3 boilers	Installation of 16 VFDs across three boilers led to smoother process control and power saving	600 kW of electricity was conserved
3	Increase production of Refined Bicarbonate to 1 Lacs MT/Year	Increased production of Refined Bicarbonate to 279 MT/day in FY 2024-25 (from 202 MT/day in FY 2023-24). Production of Refined Bicarbonate involves absorption of CO <sub>2</sub> gas in process	Higher CO <sub>2</sub> utilization and consequently reduced process CO <sub>2</sub> emissions to the atmosphere.
4	1 C Liquor scrubber installation	The installation of the 1 C Liquor scrubber is expected to enhance process gas absorption efficiency and improve the capture of CO <sub>2</sub> -rich emissions from the liquor line.	This will lead to reduced process-related CO <sub>2</sub> emissions, supporting the organization's overall decarbonization and sustainability goals.
5	30 ha mangrove plantation	A total of 4,15,000 plantations have been completed to date, including replantation. The remaining plantations are currently in progress	Restoration of 122 hectares of coastal land with 5 lakh mangrove saplings enhanced climate resilience, marine biodiversity, and CO <sub>2</sub> sequestration, while generating livelihood opportunities and improving fishing income and coastal protection for local communities.

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

We have established a comprehensive Business Continuity and Disaster Management Plan to ensure resilience against potential disruptions and emergencies. This plan encompasses regular training programs and emergency drills across our manufacturing facilities and corporate offices, reinforcing preparedness and response capabilities. Our strategy includes rescue operations, firefighting, and first aid services, ensuring uninterrupted access to essential supplies. It prioritizes corporate data protection, operational integrity, infrastructure security, and personnel safety while focusing on incident containment, casualty minimization, and swift recovery efforts. To strengthen preparedness, we have conducted a detailed Business Impact Analysis (BIA) to identify critical business functions and high-priority sites, ensuring a structured response mechanism. Additionally, IT resilience plays a pivotal role in our contingency framework, enabling rapid recovery and continuity of operations in the face of unforeseen events.

**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?**

Our value chain does not pose any significant adverse environmental impact, as we proactively integrate sustainability principles across our operations. We ensure environmental responsibility at every stage by requiring all suppliers and vendors partnering with GHCL to adhere to our Supplier Code of Conduct. This comprehensive code mandates compliance with stringent quality standards, environmental regulations, and health and safety guidelines, reinforcing our commitment to responsible and sustainable business practices

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

15.24%\*

\*Reported figure is for upstream suppliers only

**8. How many Green Credits have been generated or procured:**

- a. By the listed entity: **Nil**
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: **Not being tracked**

**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.**

6

**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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Alkali Manufacturers Association of India	National
2	Indian Chemical Council	National
3	The All-India Glass Manufacturer's Federation	National
4	Confederation of Indian Industry (CII)	National
5	PHD Chamber of Commerce and Industry (PHDCCI)	National
6	Federation of Indian Chambers of Commerce and Industry (FICCI)	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
N.A.		

### Leadership Indicators

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

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

### 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
No SIA projects were undertaken by GHCL Limited in the reporting period.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Sr. 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)
N.A.						

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

A robust Community Grievance Mechanism (CGM) is a vital component of GHCL Foundation's CSR initiatives, ensuring that community concerns are addressed in an effective and timely manner. The Foundation follows well-established practices for managing grievances, including the designation of location heads to receive and escalate complaints, and the organization of regular village meetings to facilitate real-time feedback. A transparent resolution process is in place to ensure that issues are resolved promptly and to the satisfaction of the complainants. Additionally, a grievance database is maintained to track trends and identify recurring issues, enabling continuous improvement in community engagement efforts.

**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	45.88%	39.09%
Sourced directly from within India	69.87%	74.11%

**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	0%	0%
Semi-urban	68%	54%
Urban	0%	0%
Metropolitan	32%	45%

\*Location categorization and thereafter assessment of indicator is as per RBI Classification System - rural / semi-urban / urban / metropolitan.

\*\*Retirement benefits has been excluded for calculation as per the revised guidelines for BRSR

**Leadership Indicators**
**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.**

Details of negative social impact identified	Corrective action taken Amount spent (in INR)
None, since no Social Impact Assessments were undertaken in the reporting period	

**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)
N.A.			

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

No, we do not have a preferential procurement policy.

**(b) From which marginalized /vulnerable groups do you procure?**

N.A.

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

N.A.

**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.**

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



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

Name of Authority	Brief of the Case	Corrective action taken
N.A.		

6. Details of beneficiaries of CSR Projects

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups*
1	Agro-based livelihood	17071	70.0%
2	Animal husbandry	18583	60.0%
3	Health	84099	75.0%
4	Education	9113	85.0%
5	Skill Development (NSDC)	2452	85.0%
6	Water Resource Development	140	70.0%
7	Aquaculture & Fisheries Development	1648	95.0%
8	Women Empowerment	3198	80.0%

## 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.

GHCL has implemented a robust consumer complaint resolution system, managed by a dedicated team, to ensure prompt and effective grievance redressal. A structured process enhances the user experience and ensures seamless resolution of customer concerns.

Complaints related to wet bags, logistics, or material quality upon delivery are thoroughly assessed by our Marketing, Logistics, and Quality departments. To systematically track and resolve issues, a new sales document is created to monitor the complaint's progress.

#### Complaint Classification:

- ZRCL – Logistics-related issues
- ZRCQ – Quality-related concerns

#### Resolution Process:

- The Marketing department identifies the complaint type, prepares a return sales order, and documents all relevant details.
- A customer complaint form is sent to the Logistics/Quality team for review and approval.
- Upon approval, the Logistics/Quality team conducts a Root Cause Analysis (RCA) and formulates Corrective and Preventive Actions (CAPA) before proceeding with a new transaction.
- The Marketing department finalizes the resolution by handling the return process and issuing a refundable credit note to the customer.

Our cross-functional teams maintain continuous coordination with management, ensuring regular updates on processes, policies, and complaint resolutions. This structured approach



has significantly reduced grievances and enhanced customer satisfaction. Furthermore, every customer complaint is meticulously recorded in our SAP system for future reference and continuous improvement.

In addition to this structured system, GHCL operates a 24-hour serviceability feature, particularly beneficial for customers utilizing just-in-time (JIT) management. This initiative, ensuring material delivery within 24 hours for over 80% of our Indian customers in the chemical division, has been met with positive feedback. We actively solicit and value customer feedback, using it to drive innovation and product development. By prioritizing customer well-being and providing clear guidelines on safe product usage, we aim to exceed expectations and foster long-term relationships.

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

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

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

Particulars	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	53	0	Nil	49	0	Nil

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

Particulars	Number	Reasons for recalls
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes, GHCL has a framework and policy on cybersecurity and risks related to data privacy. The Company has established a robust policy related to Information Technology, which ensures cyber security and said policy can be accessed at given link <https://ghcl.co.in/wp-content/uploads/2024/06/Information-Technology-Policy.pdf>

Additionally, we had also implemented a Human Resources Data Privacy Policy (<https://ghcl.co.in/wp-content/uploads/2024/05/Data-Protection-Policy.pdf>.) to protect the personal data of our employees, including past, present, and prospective employees, contractors, consultants, and trainees.

This policy outlines our approach to data protection, emphasizing the importance of treating personal data as confidential and in compliance with applicable laws. Key aspects include:

- **Scope and Data Usage:** The policy covers personal data within the employment relationship, detailing lawful usage for benefits, recruitment, compliance, and security.



- **Employee Rights and Security:** It defines employee rights regarding data, and outlines security measures to protect against unauthorized access and loss.
- **Information Sharing and Retention:** The policy addresses data sharing with third parties and establishes retention periods based on legal and business needs.

While the full policy is internally available, this overview demonstrates our commitment to data privacy and cybersecurity. We acknowledge the critical importance of safeguarding sensitive information and have implemented robust measures to protect it.

**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.**

No instances of any such case for FY 2024-25.

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

**a. Number of instances of data breaches**

None

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

N.A.

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

N.A.

### Leadership Indicators

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

GHCL makes product and service information available through multiple channels, focusing on building customer trust and brand awareness.

- **Website and Social Media:** Our corporate website provides detailed product information, and we actively use social media to engage with customers and expand our reach.
- **Face-to-Face Communication:** We conduct dealer and customer meetings, participate in industry events, and engage in one-on-one discussions.
- **Media Outreach:** We issue press releases and facilitate interviews with senior officials in print and electronic media.
- **Internal Communication:** We inform employees through newsletters, intranet access, email broadcasts, presentations, and town hall meetings.

We prioritize clear communication, proactively informing stakeholders of potential production risks or service disruptions. We also diligently track and address customer complaints, aiming for swift resolution and improved service quality.

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

GHCL prioritizes consumer safety by providing clear product labeling with detailed handling instructions and making Material Safety Data Sheets (MSDS) readily available (<https://ghcl.co.in/chemicals>). We adhere to the stringent REACH regulations, ensuring our chemical products undergo rigorous evaluation to minimize potential health and environmental risks, and demonstrating our commitment to responsible product use and environmental stewardship.

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

GHCL maintains a structured communication protocol to ensure timely and transparent notification to customers and stakeholders in the event of service disruptions.

We employ a multi-channel communication strategy, utilizing direct contact via telephone and email, as well as public announcements through our website and social media platforms, to disseminate information regarding potential operational risks. Furthermore, a comprehensive complaint management system is in place to track and prioritize the resolution of customer concerns, mitigating any adverse impact on their operations and upholding service continuity.

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, GHCL provides product information beyond legal requirements, including readily accessible Safety Data Sheets (SDS). The Soda Ash SDS is available at: [https://www.ghcl.co.in/wp-content/uploads/2018/12/MSDS\\_Soda-](https://www.ghcl.co.in/wp-content/uploads/2018/12/MSDS_Soda-Ash_01.10.2016.pdf)

[Ash\\_01.10.2016.pdf](https://www.ghcl.co.in/wp-content/uploads/2018/12/MSDS_Soda-Ash_01.10.2016.pdf). Our dedication to transparency is further evidenced by comprehensive customer satisfaction surveys conducted across diverse sectors and regions in India by our Sales and Marketing Team. These surveys evaluate customer experiences, focusing on critical aspects such as product quality, packaging, delivery performance, and service, thereby informing our continuous improvement strategies. Additionally, a structured complaint logging system is maintained to facilitate prompt resolution and drive ongoing product enhancement, ensuring we consistently exceed customer expectations.

## Sustainability Actions

To,  
The Board of Directors  
GHCL Limited  
GHCL House, B-38  
Institutional Area, Sector-1  
Noida – 201301 (INDIA)

### Independent Assurance Statement

#### Scope and Approach

Sustainability Actions Private Limited ("SAPL") has been engaged by the management of GHCL Limited ("GHCL" or "the Company"), to perform an independent reasonable assurance engagement of the Company's Business Responsibility and Sustainability Report (BRSR) Core Matrices (refer to annexure I) for the Financial Year 24-25.

#### Reporting Criteria

Our reasonable assurance covers the sustainability Information listed in Annexure-I of this report. The reporting boundary is disclosed in Question 13 of Section A: General Disclosure of the BRSR, with exceptions noted under respective questions.

The criteria utilized by the Company to prepare the identified sustainability information are as follows:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended;
- Chapter IV-B of SEBI master circular for compliance with the provisions of the LODR Regulations by listed entities, issued vide SEBI/HO/CFD/PoD2/CIR/P/0155 and dated November 11, 2024;
- "Guidance Note for Business Responsibility and Sustainability Reporting Format" by Securities and Exchange Board of India (SEBI); and
- SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core.
- SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated March 28, 2025 – Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosures on green credits.

#### Management Responsibilities

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core Matrices which are free from material misstatement, whether due to fraud or error.

#### Independence and Quality Control

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.



Sustainability Actions (P) Ltd., I 1201, JMD Garden, Sohna Road, Gurgaon – 122018, Ph - +91 89360 41274, CIN – U74999HR2021PTC093811  
GST No. - 06ABFCS7307B1ZN

[www.sustainabilityactions.com](http://www.sustainabilityactions.com)

## Sustainability Actions

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the Report except for Assurance Statement. Our firm applies International Standard on Quality Management 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. We apply SQC 1 for quality control in assurance and related services.

### Reasonable Assurance

A reasonable assurance engagement includes identifying and assessing the risks of material misstatement of the identified Sustainability Information, whether due to fraud or error, and responding to the assessed risks as required by the circumstances.

As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information, and sampled the disclosures and were reviewed through the GHCL's customised sustainability information management system.

The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records. Given the circumstances of the engagement, in executing the procedures outlined above, we:

- Obtained an understanding of the identified sustainability information and related disclosures;
- Acquired knowledge of the assessment criteria and assessed their adequacy for evaluating and/or measuring the identified sustainability information;
- Conducted inquiries with Company's management, including the environment team, compliance team, human resources team, and other relevant personnel responsible for preparing the Report;
- Developed an understanding and performed an evaluation of the design of key systems, processes, and controls for recording, processing, and reporting the identified sustainability information at the corporate office and other locations.
- Based on our understanding and the potential risks of material misstatement in the identified sustainability information, we determined the nature, timing, and extent of further procedures.
- We tested the Company's process for compiling sustainability information by comparing or reconciling it with the underlying records.
- We verified the consolidation of data from various plants and offices on a sample basis within the reporting boundary to ensure the completeness of the reported data.

We believe that the evidence we have gathered is both sufficient and appropriate to provide a basis for our reasonable assurance opinion.

### Our Responsibility

Our responsibility is to express a reasonable assurance conclusion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.



Sustainability Actions (P) Ltd., I 1201, JMD Garden, Sohna Road, Gurgaon - 122018, Ph - +91 89360 41274, CIN - U74999HR2021PTC093811  
GST No. - 05ABFCS7307B1ZM

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## Sustainability Actions

### Reasonable Assurance Opinion

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 criteria as per BRSR core framework for the financial year ended 31<sup>st</sup> March 2025 are not prepared, in all material respects, in accordance with the Reporting Criteria.

### Inherent Limitations

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

- Any disclosure other than those mentioned in the scope section above
- Data and information outside the defined reporting period
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.
- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

For and behalf of Sustainability Actions Pvt. Ltd.

(CIN – U74999HR2021PTC093811)

Saket Sinha

(Director)

Dt:- 8<sup>th</sup> May'25

Gurugram, India

 Sustainability Actions (P) Ltd.  
Authorised Signatory

## Sustainability Actions

BRSR Core attributes		Annexure – I
BRSR Indicator		Type of Assurance
P1 E8	Number of days of accounts payable	Reasonable
P1 E9	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties	Reasonable
P3 E1c	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	Reasonable
P3 E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities	Reasonable
P5 E3b	Gross wages paid to females as % of wages paid	Reasonable
P5 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	Reasonable
P6 E1	Details of total energy consumption (in Joules or multiples)	Reasonable
P6 E1	Details of total energy intensity	Reasonable
P6 E3	Details of water withdrawal by source	Reasonable
P6 E3	Details of water consumption	Reasonable
P6 E4	Details of water discharged	Reasonable
P6 E6	Details of Air Emissions (Other than GHG emissions)	Reasonable
P6 E7	Details of greenhouse gas emissions (Scope 1)	Reasonable
P6 E7	Details of greenhouse gas emissions (Scope 2)	Reasonable
P6 E7	Details of greenhouse gas emissions (Scope 1 and Scope 2) intensity	Reasonable
P6 E9	Details related to waste generated by category of waste	Reasonable
P6 E9	Details related to waste recovered through recycling, re-using or other recovery operations	Reasonable
P6 E9	Details related to waste disposed by nature of disposal method	Reasonable
P8 E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	Reasonable
P8 E5	Job creation in smaller towns	Reasonable
P9 E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	Reasonable


**Sustainability Actions (P) Ltd.**  
 Authorised Signatory