

Business Responsibility and Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of listed Entity

1. Corporate Identity Number (CIN) of the Company	L74899DL1993PLC052177
2. Name of the Company	Globus Spirits Limited (GSL)
3. Year of Incorporation	1993
4. Registered Office Address	F-0, Ground Floor, The Mira Corporate Suites, Plot No. 1 & 2, Ishwar Nagar, Mathura Road, New Delhi 110065
5. Corporate Address	F-0, Ground Floor, The Mira Corporate Suites, Plot No. 1 & 2, Ishwar Nagar, Mathura Road, New Delhi 110065
6. E-mail	santoshp@globusgroup.in
7. Telephone	+91-11-66424600
8. Website	www.globusspirits.com
9. Financial Year for which reporting is being done	1 st April 2025 - 31 st March 2026
10. Name of Stock Exchange(s) where shares are listed	BSE 533104 and NSE-GLOBUSSPR
11. Paid up Capital	290679680
12. Name and Contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR	Mr. Santosh Kumar Pattanayak: Company Secretary Email: santoshp@globusgroup.in Phone Number: +91-11-66424600
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this Report are made on Consolidated Basis for Globus Spirits Limited (GSL).
14. Name of assurance provider	Not Applicable as per the SEBIMaster Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.
15. Type of assurance obtained	Not Applicable as per the SEBIMaster Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

II. Product/Service Details

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the company
1	Manufacturing of Bulk industrial alcohol and Potable Alcohol (RS/ENA/ ETHANOL/IMIL/ IMFL/ Others)	Bulk Alcohol, IMFL Bottling, By-Products; Value Spirits and Premium Spirits, liquified CO2 (Dry Ice) and Animal Feed /DDGS. It has 6 backward integrated distilleries in multiple states in India.	100 %

17. Products/Services sold by the Company (accounting for 90% of the turnover)

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	ENA	2208	13 %
2	Ethanol	2208	38 %
3	IMIL	2208	33 %
4	IMFL	2208	6 %
5	Others	2208	10 %

III. Operations

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

Location	Number of plants	Number of Offices	Total
National	6	1	7
International	0	0	0

19. Markets served by the Company:

a. Number of locations

Locations	Number
National (No. of States)	12
International (No. of Countries)	8

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

0.46%

c. Types of customers

GSL caters to the individual /retail customers as well as the industrial customers. GSL business is divided into the following areas-

- Manufacturing: Supplies Ethanol to leading OMCs (HPCL, IOCL, BPCL) and high-grade ENA to major global and domestic spirits companies (USL, Pernod Ricard, Beam, Bacardi, ABD, Radico). Primary by-products like Animal Feed Supplement (AFS) are distributed to local buyers.
- Consumer Spirits: Distributes Country Liquor, Value-Plus brands, and IMFL through established retail and distributor networks.
- Industrial Outputs: Commercializes secondary product lines, including CO₂, refined animal feeds, Fusel Oil and DDGS.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

			Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEE						
1	Permanent (D)	625	615	98.4%	10	1.6%
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D + E)	625	615	98.4%	10	1.6%
WORKERS						
4	Permanent (G)	466	466	100%	0	0%
5	Other than Permanent (H)	-	-	-	-	-
7	Total workers (G + H)	466	466	100%	0	0%

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principle 1 to 9) under the National Guidelines on Responsible Business Conduct:								
Stakeholder group from whom compliant is received	Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2025-26			FY 2024-25			
		No. of complaints filed during the year	No. of complaints pending resolution at the end of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at the end of the year	Remarks	
Communities	GSL enables community members or other stakeholders to register concerns, through its helpline and email address as provided on the official website of the company i.e. https://www.globusspirits.com/contact_us.php with the aim of resolving challenges before they escalate.	-	-	Internal grievance redressal mechanism in place.	-	-	Internal grievance redressal mechanism in place.	
Investors (other than shareholders)	GSL has a Board-level Stakeholders' Relationship Committee to oversee the functioning of mechanisms for redressal of investor grievances. Additionally the company has provided a separate email address i.e. ir@globusgroup.in provided on the official website of the company i.e. https://www.globusspirits.com/contact_us.php	-	-	-	-	-	-	
Shareholders	GSL has a Board-level Stakeholders' Relationship Committee to oversee functioning of mechanisms for redressal of investor grievances. Mr. Santosh Kumar Pattanayak, the Company Secretary of Globus Spirits Limited actively address and resolve all investor and shareholder grievances. The Investor Presentations, Quarterly Financial Reports, Annual Report etc. are also shared through the website: https://www.globusspirits.com/investors.php	3	-	Internal grievance redressal mechanism in place.	-	-	Internal grievance redressal mechanism in place.	
Employees and Workers	GSL has a Whistle-Blower Policy and associated mechanisms to redress grievances of all stakeholders, including employees and workers. The link to the Policy is available on company's website and accessible to everybody at https://www.globusspirits.com/documents/key-policies/Whistle-Blower-Policy.pdf	-	-	Internal grievance redressal mechanism in place.	-	-	Internal grievance redressal mechanism in place.	
Customers	GSL enables customers to register concerns, through its helpline and email address as provided on the official website of the company i.e. https://www.globusspirits.com/contact_us.php with the aim of resolving challenges before they escalate.	-	-	Internal grievance redressal mechanism in place.	-	-	Internal grievance redressal mechanism in place.	
Value Chain Partners	GSL enables suppliers or other stakeholders to register concerns, through its helpline and email address as provided on the official website of the company i.e. https://www.globusspirits.com/contact_us.php with the aim of resolving challenges before they escalate	-	-	-	-	-	-	

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		No. of complaints filed during the year	No. of complaints pending resolution at the end of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at the end of the year	Remarks
Others	GSL enables other stakeholders to register concerns, through its helpline and email address as provided on the official website of the company i.e. https://www.globusspirits.com/contact_us.php with the aim of resolving challenges before they escalate.	-	-	Internal grievance redressal mechanism in place.	-	-	Internal grievance redressal mechanism in place.

26. Overview of the Company’s material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. 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	Energy Optimization and management	Opportunity	- Efficient energy use significantly reduces climate-related risks linked to high carbon emissions from excessive energy consumption. - Reduces reliance on fossil fuels, both directly and indirectly. - Lowers the environmental footprint by minimising associated indirect impacts.	Several strategic action plans have been initiated and implemented to enhance energy efficiency across operations: 1. Adoption of Energy-Efficient Equipment: Transition to high-efficiency devices with 5-star energy ratings. 2. Promotion of Responsible Energy Use: Encouraging mindful and optimised electricity consumption across units. 3. Process Optimization through Innovation: Deployment of advanced technologies to enhance energy efficiency in distillation, including improvements in fermentation processes to achieve 100% alcohol yield.	Positive implication
2	Natural disaster Risk	Risk	A significant portion of our business operations is located in regions vulnerable to natural disasters, particularly: 1. Flooding 2. Earthquakes (Situated within Seismic Zones IV and V) Exposure to such risks may lead to: - Operational disruptions impacting business continuity - Infrastructure damage, resulting in potential financial losses - Employee safety concerns, necessitating immediate response and preparedness measures.	To mitigate risks associated with natural disasters, the following preparedness measures have been implemented: 1. Comprehensive Disaster Management Plan: A structured plan is in place to address and respond to potential disaster scenarios. 2. Disaster Scenario Simulations: Periodic simulations are conducted to assess and strengthen response mechanisms. 3. Continuous Monitoring of Critical Controls: Regular assessments are carried out to ensure the infrastructure and processes are disaster-ready. 4. Emergency Response Team (ERT) Training: Periodic training programs are conducted to ensure the ERT remains well-prepared and responsive at all times. 5. Contingency Planning with Partners: Discussions are underway with partners to outsource critical activities during emergencies, ensuring continuity of operations.	Negative implications

3	Board independence	Opportunity	We are committed to upholding the highest standards of ethical conduct and corporate responsibility through: - Strict adherence to Anti Corruption and Anti-Bribery Policies: Ensuring zero tolerance toward unethical practices across all levels of operation. - A Business Ethos Rooted in Integrity, Compliance, and Ethics: Promoting a culture where ethical decision-making is integral to every business function. - Encouragement of Diversity and Inclusion: Fostering an inclusive workplace that values and respects differences in background, perspective, and experience.	We are committed to promoting non-discrimination and board-level diversity through structured governance mechanisms. The Nomination and Remuneration Committee actively ensures: - Equal opportunity in board appointments, irrespective of gender, background, or ethnicity - Promotion of diverse representation, bringing varied perspectives to strategic decision-making	Positive Implications
4	Transparency in Business conduct	Opportunity	We are committed to ethical business conduct and to operating with transparency, accountability, and fairness across all functions. Our approach emphasizes: - Upholding the highest standards of integrity in every aspect of our operations - Respecting the interests of all stakeholders, including employees, customers, investors, communities, and partners - Fostering trust-based relationships through open communication and responsible decision-making	We adhere to the “Code of Conduct for Directors” to ensure that all business activities are carried out with the highest standards of ethics, transparency, and accountability. This framework guides directors in: - Upholding integrity in decision-making. - Avoiding conflicts of interest - Promoting responsible corporate governance. - Ensuring compliance with all applicable laws and ethical norms.	Positive implications

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5	Efficient waste management and disposal	Opportunity	Efficient waste management plays a critical role in mitigating risks associated with the release of process waste—whether liquid, gaseous, or solid in nature—and encompassing both hazardous and non-hazardous classifications. By ensuring the safe handling, treatment, and disposal of waste, we significantly reduce potential risks to community health and the surrounding environment, thereby reinforcing our commitment to sustainable and responsible operations.	Comprehensive waste management system with a strong focus on environmental compliance and sustainability. Key initiatives include: - Source-Level Waste Segregation: Waste is segregated at the point of generation to enable efficient downstream processing. - Authorized Vendor Engagement: Certified vendors are appointed to safely handle and dispose of various waste streams, including hazardous and non-hazardous types. - Regulatory Compliance: Controls are in place to ensure ongoing adherence to all environmental consents and statutory requirements. - Resource Recovery Initiatives: Efforts are underway to recycle, reuse, and repurpose effluents and process waste for safe and beneficial applications. - Alternative Utilization of Spent Materials: The organization is exploring innovative methods to utilize spent raw materials, enhancing overall waste efficiency. - Practical Waste Management Practices: The entity follows structured strategies including: - Color-coded bins for effective waste segregation - Safe handling and disposal of hazardous waste - E-waste disposal through authorized recyclers - Continuous improvements in waste management practices to minimize environmental impact	Positive implications
6	Human Rights & Labour Practices	Risk / Opportunity	GSL's presence across multiple states and contract manufacturing locations creates exposure to labour, human rights and contractor-management risks; strong performance in this area protects operations and brand while supporting a stable workforce	Create awareness on human rights and labour practice policies, strengthen contractor management, deploy grievance mechanisms, and extend due diligence to key suppliers.	Positive implications
7	Diversity, Equity and Inclusion	Opportunity	Essential for maintaining high employee satisfaction levels across operations.	-	Positive implications
8	Promoting Ethical Marketing	Opportunity	Marketing is highly regulated and mostly under societal scrutiny; thus, responsible and transparent communication, complete and unambiguous information on packaging and surrogate branding that avoid misleading claims can build long-term consumer trust, earn respect and minimize regulatory scrutiny and consumer complaints.	-	Positive implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

NGRBC Principles and Core Elements.

Principle	Description
P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Policy and Management Processes

Discloser Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	The policies of the company are published on the website of the company on: https://www.globusspirits.com/investors_corporate_governance.php								
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 adopted by the entity	ISO 45001: 2018 GSL had obtained ISO 14001:2018 certification for the plants of the Company situated at Samalkha in the state of Haryana. FSSC 2000 GSL had obtained FSSC 2000 certification for the plants situated at Samalkha, Haryana and Panagarh, West Bengal.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	In line with its sustainability agenda, GSL has identified key priority areas like climate change, carbon capture, water stewardship, sustainable procurement, sustainable energy use, plastic waste and circular economy in alignment with UN SDG goals and in line with the above, GSL's business verticals have or are in the process of setting short, medium and long term targets for Key Performance Indicators (KPIs) like specific energy consumption, specific greenhouse gas emissions, specific water intake and specific waste generation. To achieve these targets, related management systems which entail regular monitoring of environmental KPIs, development of an environmental management plan, and reviewing progress on a regular basis are also in the process of setting up to ensure that businesses are on track with respect to the agreed roadmap.								
6. Performance of the entity against the commitments, goals and targets along-with reasons in case the same are not met.									

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).

Strategic ESG Priorities: GSL has identified key short to medium term priorities including climate change, carbon capture, water stewardship, sustainable procurement, energy use, plastic waste and circular economy, product safety and disclosure, stakeholder redressal mechanisms, and ethical behavior. These are continuously monitored through robust governance, transparent reporting, and timely disclosures.

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Holistic Net Zero Approach: GSL's approach to Net Zero pollution integrates business strategy with operational impact. On the effluent side, spent grain is sold as cattle feed, fly ash is disposed for land filling or brick making, and water is re circulated into processes — reflecting strong circular economy practices. Water withdrawal is tied to ethanol blending, a national priority, with ZLD systems mitigating environmental impact. Renewable energy use, including substantial biomass, has risen to 36% of total consumption, up from 33% in the previous year.

Ecosystem Challenges: The regulatory environment occasionally presents challenges, particularly in sourcing renewable energy and raw materials due to supply constraints. GSL acknowledges these deterrents while maintaining focus on long term sustainability objectives.

Social Agenda: GSL promotes diversity, upskilling, equal opportunity, and inclusive development. While ~60% of revenue comes from bulk ethanol/ENA plants located in hardship zones where female workforce participation raises safety concerns, corporate and consumer businesses maintain meaningful female representation across HR, Purchase, and Accounts.

GSL's CSR partner extends the scope of training and development initiatives into surrounding communities and contract workers, reinforcing the company's social commitment beyond its own workforce.

Disclosure Standards: GSL maintains the highest standards in labelling and disclosure to minimize misinformation and safeguard customer trust. Overall, the company endorses ESG principles across operations and continues to strengthen its governance framework.

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

Board of Directors			
S. No.	Name of Director	DIN	Designation
1	Mr. Shekhar Swarup	00445241	Joint Managing Director
2	Mr. Amitabh Singh	11015312	Executive Director

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

S. No.	Members of Committee	Designation
1	Ms. Ruchika Bansal	Non-Executive & Independent Director
2	Mr. Sunil Chadha	Non-Executive & Independent Director
3	Mr. Kenneth D'souza	Non-Executive & Independent Director
4	Mr. Shekhar Swarup	Joint Managing Director
5	Mr. Amitabh Singh	Executive Director

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	As a practice, BR policies of the company are reviewed on a continuous basis by department heads and Risk Management committee. During this assessment, the efficacy of the policies is reviewed and any changes needed are discussed and implemented.									The frequency is as per Regulations with additional frequencies as and when required.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The organization is in compliance with all regulations as applicable. No evidence of any deviation from the applicable compliance could be seen during the sampling assessment. Further, a confirmation was provided by the compliance head on 100% compliance with applicable requirements.									The frequency is as per Regulations with additional frequencies as and when required.								

11.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency	Yes, policies are reviewed by external ISO auditors as a part of Environment Health and Safety Management System assessment and certification process.								

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
Performance against above policies and follow up action	-	-	-	-	-	-	-	-	-
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 programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	Competition and business strategies, management structure, HR policy, management development, quarterly and annual results, budgets, review of Internal Audit, Risk Management framework, Compliance, Environment Health & Safety, Regulatory Updates, operations of subsidiary	100 %
Key Managerial Personnel	2	Competition and business strategies, management structure, HR policy, management development, quarterly and annual results, budgets, review of Internal Audit, Risk Management framework, Compliance, Environment Health & Safety, Regulatory Updates, operations of subsidiary	100 %

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Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	27	Steam turbine operational training programme, Distillation, Sampling Procedure All type of analysis distillation, Formation anomaly, 5S, Liquification and fermentation Mill, Colling tower, Personal hygiene, Work permit system & fire hydrant drill, FSSC 22k v6.0 (All Clause), PPE'S used, Cleaning and washing of bottle, Filling and sealing, POSH training, Housekeeping team role and activity training, Training of ESS HRMs, DiGI globus (Attendance policy awareness) TOS, VACCI, Hand wash and sanitation, FSSC22k V6.0 (All clauses)	100 %
Workers	9	Work permit system, PPEs used, POSH training, Housekeeping team role and activity training, raining of ESS HRMs, DiGI globus (Attendance policy awareness) TOS	100 %

2. Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

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

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
-	-

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, the Policy emphasizes GSL commitment to maintain the highest standards of ethics, governance principles and professional conduct across the Board of Directors and senior management. The Policy provides clear expectations on integrity, transparency and accountability and strongly addresses key areas such as conflict of interest, confidentiality, insider trading, gender equality and asset protection. The importance attached to ensuring leadership is accountable and fully compliant with statutory requirements and good practices of corporate governance.

<https://www.globusspirits.com/documents/key-policies/Whistle-Blower-Policy.pdf> http://www.globusspirits.com/documents/Code_of_Ethics.pdf <https://www.globusspirits.com/documents/key-policies/Code-of-Conduct-Globus.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 2025-26	FY 2024-25
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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 conflict of interest.

No instances of corruption or conflicts of interest were reported during the current financial year. Accordingly, no corrective actions were required or implemented.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	36.22	37.99

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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	-	-
Concentration of Sales*	a. Sales to dealer / distributors as % of total sales	100 %	100%
	b. Number of dealers / distributors to whom sales are made	844	606
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	90.78%	79.36%
Share of RPTs	i) Purchases (Purchases with related parties as % of Total Purchases)	-	-
	ii) Sales (Sales to related parties as % of Total Sales)	-	-
	iii) Loans & advances given to related parties as % of Total loans & advances	-	-
	iv) Investments in related parties as % of Total investments made	100%	100%

Business Responsibility and Sustainability Reporting

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	GSL is actively exploring opportunities to conduct training and awareness programs for its value chain partners, aligning with its broader sustainability initiatives.	-

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, GSL RPT Policy includes processes to identify, disclose, and approve transactions involving Board members, helping manage potential conflicts of interest.

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.

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	-	-	-
Capex	0.34%	-	Investments in certain renewable energy technologies including solar panels to minimize environmental impacts.

2.

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

No

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

While GSL has yet to establish a formal sustainable procurement policy, all procurement activities are conducted in accordance with key sustainability parameters, ensuring adherence to the highest standards of responsible and ethical practice. For example, our company purchases rice husks from farmers in order to have an alternate greener source of fuel.

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

(a) Plastics (including packaging)	GSL manages plastic waste in strict accordance with the Extended Producer Responsibility (EPR) framework and the prevailing Plastic Waste Management Rules. We have implemented structured waste management protocols, including systematic collection, on-site sorting, the cleaning of recyclable materials, and appropriate disposal. The majority of this waste is either recycled or returned to vendors. Furthermore, we conduct regular waste audits to monitor generation patterns and identify opportunities for operational improvement.
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(b) E-waste	Waste is managed through an environmentally responsible approach that emphasizes reuse and recycling. We have an internal policy for e-waste disposal which includes collection, sorting, dismantling of components (especially in e-waste or industrial waste), material recovery, and final disposal using eco-friendly methods.
(c) Hazardous waste	Waste management processes employ specific chemical, thermal, or biological treatment techniques depending on the type of waste involved. After undergoing appropriate treatment, the waste is responsibly disposed of to reduce environmental impact.
(d) Other waste	By combining all the previous methods, a comprehensive and sustainable waste management system is established. This unified strategy allows the organization to decrease reliance on landfills, optimize the recovery of resources, and remain fully compliant with environmental mandates.

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

GSL is compliant with Extended Producer Responsibility (EPR) for plastic waste management and has an established waste collection plan that aligns with the EPR framework submitted to the respective Pollution Control Boards.

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.
-	-	-	GSL has not yet conducted a Life Cycle Assessment (LCA) of its products; however, robust quality checks and control mechanisms are in place to ensure that products adhere to environmentally responsible standards throughout their production and use.	No	None

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 the Product / Service	Description of the risk / concern	Actions taken
Not Applicable	During the current financial year, GSL has not conducted LCA for its products	Not Applicable

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 2025-26	FY 2024-25
Glass bottles re-purchased from market	-	15 %

Business Responsibility and Sustainability Reporting

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:

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	-

PRINCIPLE 3: Business should respect and promote the wellbeing of all employees, including those in their value chains



Essential Indicators

1. Details of measures for the well-being of employees and workers:

a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	615	615	100%	615	100%	-	-	-	-	-	-
Female	10	10	100%	10	100%	10	100%	-	-	-	-
Total	625	625	100%	625	100%	10	100%	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	466	466	100%	466	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	466	466	100%	466	100%	-	-	-	-	-	-
Other than Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well being measures as a % of total revenue of the company	0.02%	0.02%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100 %	100 %	Yes
Gratuity	100%	100%	Yes	100 %	100 %	Yes
ESI	7.3%	-	Yes	100 %	100 %	Yes
Others-please specify	-	-	-	-	-	-

Note: FY 2024-25 ESI coverage is expressed as a % of applicable employees and workers. Hence, not comparable with PY.

3. Accessibility of workplaces Are the premises/offices of the Company 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 Company in this regard.

Yes, In accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. all the premises and office have facilities such as ramps that have been installed at key entry and exit points, and wheelchairs that are made available to support the mobility needs of differently abled employees and workers. GSL remains committed to fostering an inclusive and accessible work environment for all.

4. Does the Company have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the HR Policy comprehensively covers all aspects of the Equal Opportunity Policy relevant to the entity. The policy is made available to all employees and workers in the form of a manual, ensuring transparency and accessibility.

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

	Permanent Workers		Permanent Employees	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

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

Yes/No (If yes, then give details of the mechanism in brief)	
Permanent Workers	Yes, GSL has a grievance and complaint reporting procedure in place. To provide an open and accessible redressal process, all employees are encouraged and free to submit any complaints immediately to the designated HR Single Point of Contact (SPOC) at their respective locations.
Other than Permanent Workers	Yes, GSL has a thorough grievance and complaint reporting procedure in place. All temporary employees are free to file complaints with the designated HR Single Point of Contact (SPOC) at their individual sites or directly with their Function Lead. In order to ensure that there are numerous accessible routes for grievance redressal, they may also decide to voice their issues through their local unions.
Permanent Employees	Yes, GSL has a grievance and complaint reporting procedure in place. Every employee is able to contact the HR SPOCs at their various sites and voice any grievances they may have.
Other than Permanent Employees	Yes, GSL has a grievance and complaint reporting procedure in place. In order to ensure an inclusive and accessible grievance redressal system, all temporary employees are allowed to report any grievances directly to their Function Lead, the designated HR Single Point of Contact (SPOC) at their individual sites, or through their representative unions.

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employ ees/workers in respective category (A)	No. of employees /workers in respective category, who are part of associatio n(s) or Union (B)	%(B/A)	Total employ ees/workers in respective category (C)	No. of employees /workers in respective category, who are part of associatio n(s) or Union (D)	%(D/C)
Employees						
- Male	615	-	-	806	-	-
- Female	10	-	-	8	-	-
Total Permanent Employees	625	-	-	814	-	-
Workers						
- Male	466	22	4.7%	165	23	13.94%
- Female	-	-	-	-	-	-
Total Permanent Workers	466	22	4.7%	165	23	13.94%

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	615	37	6.02%	615	100%	806	191	23.7%	806	100%
Female	10	-	-	10	100%	8	3	37.5%	8	100%
Total	625	37	5.92 %	625	100%	814	194	23.83%	814	100%
Workers										
Male	466	21	4.5%	466	100 %	165	52	31.52%	165	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	466	21	4.5%	466	100 %	165	52	31.52%	165	100%

Note: Overall, Health & Safety and skill upgradation coverage in FY 2025-26 reflects a stabilized workforce compared to FY 2024-25. The previous year's coverage was elevated due to extensive induction programmes linked to commissioning of new units and onboarding of fresh employees. With lesser new joiners in FY 2025-26, the incremental training sessions are naturally moderated.

The company continues to embed health & safety and skill upgradation practices into daily operations through toolbox talks, safety drills, refresher briefings, and mentoring at shop floor level. This continuous reinforcement ensures that all employees and workers remain covered annually, even if the format differs from induction heavy sessions of the prior year.

The company's policy mandates universal coverage for plant employees and workers, and this commitment remains unchanged. FY 2025-26 coverage should therefore be viewed as a reflection of workforce stabilization rather than reduced training intensity.

Looking ahead, the company maintains its emphasis on annual health & safety training for all employees, with reinforcement modules integrated into operations to ensure sustained awareness and skill development across all units.

9. Details of performance and career development reviews for employees and workers:

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	615	615	100%	806	806	100%
Female	10	10	100%	8	8	100%
Total	625	625	100%	814	814	100%
Workers						
Male	466	466	100%	165	165	100%
Female	-	-	-	-	-	-
Total	466	466	100%	165	165	100%

10. Health and Safety Management System:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, GSL uses a formal Occupational Health and Safety (OHS) system that is built into everyday work. It follows strict rules and is regularly updated to meet legal standards. This system covers everyone on-site—employees, contractors, and visitors alike. It requires mandatory Personal Protective Equipment (PPE) like helmets, gloves, and safety shoes for everyone. The facility also includes fire hydrant systems, health services, and first-aid stations to ensure everyone stays safe during regular work and is fully ready for emergencies.

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

GSL employs a structured set of processes to identify work-related hazards and assess risks on both routine and non-routine bases. Key methods include:

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- Hazard Identification and Risk Assessment (HIRA): A systematic process to identify workplace hazards and evaluate associated risks to implement effective control measures.
- Job Safety Analysis (JSA) and Job Hazard Analysis (JHA): Task-specific evaluations that break down jobs into steps to identify potential hazards and define preventive actions.
- Permit-to-Work System for high-risk and non-routine activities: A formal authorization process ensuring safe execution of hazardous or non-routine tasks under controlled conditions.
- Periodic Risk Assessment Audits to proactively evaluate evolving risks: Regular audits conducted to reassess existing and emerging risks, ensuring timely updates to control strategies.
- Employee Involvement and Training programs to enhance on-ground awareness and reporting: Interactive initiatives aimed at equipping employees with safety knowledge and encouraging proactive hazard reporting.
- Documentation and Review Mechanisms integrated into standard operating procedures: Embedded systems to record, review, and update safety protocols, ensuring continuous improvement and compliance.

These processes ensure continuous risk identification, mitigation, and compliance with occupational health and safety standards.

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

Yes, GSL has established processes that enable workers to report work-related hazards and withdraw from unsafe work conditions without fear of retaliation.

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

Yes, the employees and workers of GSL have access to non-occupational medical and healthcare services. Facilities include an on-site First Aid Center for immediate medical attention, and employees are covered under Group Medical Insurance schemes. Additionally, the entity provides Floater Health Cards to support broader healthcare needs beyond occupational requirements, ensuring well-being and medical support for employees and their families.

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

GSL has implemented a comprehensive Occupational Health and Safety Management System to ensure the well-being of all employees, workers, and visitors. Key measures include:

- Comprehensive OHS system integrates proactive risk assessment, preventive controls, medical support, and employee engagement.
- Hazard Identification & Risk Assessment (HIRA) plus Job Safety Analysis (JSA) conducted before critical tasks; unsafe acts/conditions continuously logged and corrected.

- Personal Protective Equipment (PPE)—safety shoes, helmets, gloves, goggles, etc.—supplied for every role; supervisors enforce strict, routine compliance checks.
- Safety training & awareness: recurring sessions on fire safety, first aid, emergency response, and mock drills; detailed safety induction for all new hires.
- Medical support: periodic health check-ups, on-site First Aid Centers, 24/7 emergency ambulance access, and group medical insurance covering employees and dependents.
- Work Permit System governs high-risk activities; CCTV surveillance operates round-the-clock for real-time safety and security monitoring.
- Audits & inspections: daily safety walks, weekly inspections, and scheduled internal/external audits ensure compliance and continuous improvement.
- Housekeeping & hygiene: strict waste-management protocols and organized workspaces maintain clean, hazard free environments.
- Emergency preparedness: detailed SOPs for fire, chemical spills, gas leaks, etc.; regular mock drills and rescue simulations test readiness.
- Safety Committee & culture: worker-representative committee reviews performance, channels feedback, and fosters a no-retaliation environment for hazard reporting.

These structured initiatives reflect GSL commitment to ensuring a proactive, preventive, and participative approach to workplace safety and employee well-being.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	No complaints received	5	-	All the complaints were resolved.
Health & Safety	-	-	No complaints received	5	-	All the complaints were resolved.

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health & Safety practices	50.00%
Working Conditions	50.00%

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.

There have been zero reportable accidents at GSL premises in the current financial year hence no corrective actions were required.

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).

(A) Employees (Y/N) Yes

(B) Workers (Y/N) Yes

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

GSL ensures that all value chain partners adhere to the applicable laws and regulatory requirements of the countries in which operations are conducted, thereby upholding legal compliance and responsible business conduct across the supply chain.

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

	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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	-	-	-	-
Workers	-	-	-	-

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, GSL provides transition assistance programs to facilitate continued employability and support the smooth management of career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working conditions	-

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

Not Applicable. During the reporting period, no significant risks or concerns were identified from assessments of the health and safety practices or working conditions of value chain partners that required corrective actions. GSL continues to monitor and engage with partners to uphold responsible practices across the value chain.

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.

Key stakeholder groups comprise all individuals and entities impacted by GSL operations or having a vested interest in its activities. GSL maintains a comprehensive process to identify these groups to ensure organizational transparency. By integrating vendors, suppliers, and the local community as essential stakeholders, GSL fosters accountability and inclusivity throughout its engagement and decision-making processes.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half-Yearly, Quarterly / others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Website, E-Mail, newspaper advertisement	Periodically as per the Companies Act 2013 and SEBI Regulations. Shareholders and investor communities are being informed regarding performance of the company every quarterly and also event based all the key material events are being informed to the shareholders and investor community under regulation 30 of SEBI (LODR) on happening of each material event. And also outcome of the Board and committee meetings as well as shareholders meeting outcome and voting results are also informed to the shareholders on timely basis.	Reporting to the share holders of the business performance, annual reports and notices for general and extra-ordinary meetings, as applicable
Investors	No	Website, E-Mail	Periodically as per the Companies Act 2013 and SEBI Regulations. Shareholders and investor communities are being informed regarding performance of the company every quarterly and also event based all the key material events are being informed to the shareholders and investor community under regulation 30 of SEBI (LODR) on happening of each material event. And also outcome of the Board and committee meetings as well as shareholders meeting outcome and voting results are also informed to the shareholders on timely basis.	Business performance
Investors	No	Website, E-Mail, newspaper advertisement	Periodically as per the Companies Act 2013 and SEBI Regulations. Shareholders and investor communities are being informed regarding performance of the company every quarterly and also event based all the key material events are being informed to the shareholders and investor community under regulation 30 of SEBI (LODR) on happening of each material event. And also outcome of the Board and committee meetings as well as shareholders meeting outcome and voting results are also informed to the shareholders on timely basis.	Reporting to the share holders of the business performance, annual reports and notices for general and extra-ordinary meetings, as applicable
BoDs	No	Website, E-Mail	The Board of Directors and KMPs meet every quarterly and accordingly they discuss and evaluate the performances of the company each quarterly.	Business performance
KMPs	No	Website, E-Mail	The Board of Directors and KMPs meet every quarterly and accordingly they discuss and evaluate the performances of the company each quarterly.	Generally the information shared is relating to the strategic and operations business requirements

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Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half-Yearly, Quarterly / others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Permanent Employees	No	Website, E-Mail, notice board in the local language for ease of their understanding	Periodically, The periodicity may vary depending on the nature of information shared.	Generally the information shared is relating to their personal wellbeing and operational business requirements
Employees (Other than Permanent)	No	Website, E-Mail, notice board in the local language for ease of their understanding	Periodically, The periodicity may vary depending on the nature of information shared.	Generally the information shared is relating to their personal wellbeing and operational business requirements
Workers (Other than Permanent)	No	Website, E-Mail, notice board in the local language for ease of their understanding. Also, verbal communications are also held periodically through their concerned location team and supervisors as applicable.	Periodically, the periodicity may vary depending on the nature of information shared.	Generally, the information shared is relating to their personal wellbeing and operational business requirements
Farmers	No	Personal Meetings	Periodically at the time of Procurement of the raw material or else relating to their welfare	Meetings are held with the farmers relating to the company's welfare policies and also relating to the produce purchase
Transporters	No	Meetings and instruction circulars	Periodically as based on the Business Requirements.	The Business Transactions to be shared and also their welfare at periodic intervals
Community	No	Community meetings	As and when required. For simulation of emergency preparedness drills, it is periodically as per the plan.	Generally, for the welfare of the community and to inform them on the specific activities relating to the emergency preparedness simulation drills at the organization.
Consumer	No	Website, complaint and feedback cell	Ongoing on products and related aspects.	Information relating to the products and their related specifications, features and other relevant aspects are communication either on specific communications with the Industrial customers or through the website for the retail consumers.

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.

The Corporate Social Responsibility (CSR) Committee of GSL serves as a vital link between stakeholders and the Board on economic, environmental, and social matters. It is responsible for reviewing, monitoring, and providing strategic direction to GSL CSR practices and social initiatives, ensuring alignment with the broader sustainability and community development goals.
2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, GSL actively seeks to understand the needs and priorities of each stakeholder group through various channels, including direct engagement and consultations via the CSR Committee. For example, GSL undertakes its CSR activities in close consultation with its Board members to ensure alignment and responsiveness to stakeholder expectations.
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

GSL actively engages with vulnerable and marginalised stakeholder groups through its CSR outreach programs, aiming to promote inclusive development and address their specific needs and challenges

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 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	%(B/A)	Total (C)	No. of employees/ workers covered (D)	%(D/C)
Employees						
Permanent	625	51	8.16 %	814	214	26.29%
Other than permanent	-	-	-	9	6	66.67%
Total Employees	625	51	8.16 %	823	220	26.73%
Workers						
Permanent	466	23	4.93 %	165	112	67.88%
Other than permanent	-	-	-	316	-	-
Total Workers	466	23	4.93 %	481	112	23.28%

Note: The previous year's coverage was elevated due to extensive induction programmes linked to commissioning of new units and onboarding of fresh employees. With lesser new joiners in FY 2025-26, the incremental training sessions are naturally moderated.

The company continues to embed human rights awareness and internal policies trainings to new joiners and refresh periodically into daily operations through refresher briefings and mentoring at shop floor level. This continuous reinforcement ensures that all employees and workers remain covered periodically, even if the format differs from induction heavy sessions of the prior year.

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Permanent Employees										
Male	615	-	-	615	100%	806	-	-	806	100%
Female	10	-	-	10	100%	8	-	-	8	100%
Other than Permanent										
Male	-	-	-	-	-	8	-	-	8	100%
Female	-	-	-	-	-	1	-	-	1	100%
Permanent Workers										
Male	466	-	-	466	100%	165	-	-	165	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	315	-	-	315	100%
Female	-	-	-	-	-	1	-	-	1	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median Remuneration/ salary/ wages of respective category	Number	Median Remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	29,288,622	1	-
Key Managerial Personnel	3	2,874,163	-	-
Employess other than BoD and KMP	615	361,765	10	1,096,266
Workers	466	274,060	-	-

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages paid to all employees/ workers	1.47%	0.81%

Note: Board of directors' strength is 8 with 3 independent directors, out of which 1 is a female.

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 responsibility for addressing such matters lies with the designated Human Resources (HR) and Industrial Relations (IR) Single Points of Contact (SPOCs) at the respective locations, ensuring timely, appropriate, and effective resolution.

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

GSL recognises respect for human rights as a fundamental principle underpinning its values and business practices. GSL is committed to supporting, protecting, and promoting human rights by fostering fair, ethical, and inclusive employment and business practices across all its operations.

GSL is dedicated to maintaining a safe, respectful, and inclusive workplace and business environment for all individuals, irrespective of ethnicity, region, race, caste, gender, religion, disability, sexual orientation, role, or designation. It is

committed to ensuring that all workplaces remain free from violence, harassment, intimidation, discrimination, and any unsafe or disruptive conditions arising from internal or external sources.

To uphold these commitments, GSL has established appropriate policies and safeguards to protect the rights, privacy, dignity, and well-being of its employees. GSL maintains a zero-tolerance approach towards all forms of modern slavery, forced or bonded labour, child labour, human trafficking, and any form of physical, sexual, psychological, or verbal abuse.

In line with its Human Rights Policy, GSL does not employ underage workers and does not engage with agents, contractors, suppliers, or business partners that fail to adhere to the principles of ethical employment, voluntary labour, and respect for human rights.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Others - please specify	-	-	-	-	-	-

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

Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

GSL encourages its workers, customers, suppliers, and other stakeholders to express concerns or report any real or possible violations of the company's Code of Conduct, regulations, or laws. To facilitate this, the company has put in place strong processes under its Whistleblower Policy and Prevention of Sexual Harassment (POSH) Policy to ensure that complainants are safeguarded from any negative effects.

GSL is completely devoted to maintaining confidentiality and protecting the complainant's identity. All such disclosures are treated with extreme sensitivity and strict confidentiality, with appropriate precautions taken to protect privacy and ensure fair inquiry procedures.

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

Yes, human rights requirements do form a part of our business agreements and contracts

Business Responsibility and Sustainability Reporting

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100.00%
Forced Labour/Involuntary Labour	100.00%
Sexual Harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others - please specify	-

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

There was no significant risk or concerns identified during FY 2025-26.

Leadership Indicators

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

GSL has not received any human rights-related grievances or complaints that have required changes to its business processes. We remain committed to respecting and upholding human rights and will proactively address any concerns should they arise.

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

While GSL has not yet undertaken a formal Human Rights Due Diligence assessment, the Board Committees and designated HR Single Points of Contact (SPOCs) actively monitor, identify, and address potential and actual human rights impacts. This approach reflects GSL continued commitment to ethical business practices and the protection of human rights across its operations.

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

Yes, the premises and offices of the entity are accessible to differently-abled visitors, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The entity remains committed to fostering an inclusive and accessible work environment for all.

4. Details on assessment of value chain partners:

	% 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	-
Wages	-
Others - please specify	-

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

No formal assessment of value chain partners was conducted during FY 2025–26

PRINCIPLE 6: Business 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 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	2,35,846	-
Total fuel consumption (B)	10,89,106	8,95,079
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	13,24,952	8,95,079
From non-renewable sources		
Total electricity consumption (D)	15,322	14,655
Total fuel consumption (E)	23,23,449	17,77,562
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	23,38,771	17,92,217
Total energy consumption (A+B+C+D+E+F) (G+J)	36,63,723	26,87,296
Energy intensity per rupee of turnover (Total energy consumption / Revenue from operations) (GJ/Rupees)	0.0001014	0.0000764
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from operations adjusted for PPP) (GJ/USD)	0.0020627	0.0015776
Energy intensity in terms of physical output (GJ/kilolitres)	14.34	11.35
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Previous Year's Data updated to reflect revised calculation methodologies to better conform with SEBI's guidance.

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

The PAT (Perform, Achieve and Trade) Scheme is not applicable to the entity, as distilleries are not classified under the energy-intensive industries outlined in the scope of the PAT Scheme by the Bureau of Energy Efficiency (BEE).

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	10,01,096.70	9,27,693.19
(iii) Third party water	3,65,398.10	5,092.17
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/Rs)	0.000038	0.000027
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/ USD)	0.00077	0.00055
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	13,66,494.80	9,32,785.36
Total volume of water consumption (in kilolitres)	13,61,994.80	9,32,785.36
Water intensity in terms of physical output (KL/KL)	5.32	3.94

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Note: Previous Year's Data updated to reflect revised calculation methodologies to better conform with SEBI's guidance.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	4,500 (Note)	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	4,500	-

Note – This pertains to sewage of one distillery sent to municipality for further treatment

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

Yes, GSL has implemented a comprehensive Zero Liquid Discharge (ZLD) policy across all its plants, with well-defined procedures that are effectively operational. All facilities are fully covered under this ZLD policy. The ZLD process involves the use of Multi-Effect Evaporation (MEE), followed by a Vapor Integration Plant and Rotary Tube Bundle Dryers, ensuring that no liquid waste is discharged into the environment. The entity remains fully compliant with all applicable environmental regulations and laws of the land.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/Nm³	55.6	177.93
SOx	mg/Nm³	38.2	60.23
Particulate matter (PM)	mg/Nm³	42.3	135.50
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others– please specify	-	-	-

7. Please provide details of Green House Gas emissions (Scope 1 and Scope 2 emission) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6 and NF3, if available)	Metric tonnes of CO2 equivalent	2,32,765	1,78,634
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6 and NF3, if available)	Metric tonnes of CO2 equivalent	3,022	2,890
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/ Rupees	0.0000065	0.0000052
Total Scope 1 and Scope 2 emissions 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)	Metric tonnes of CO2 equivalent/ USD	0.00013	0.00011
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO2 equivalent/ KL	0.92	0.77
Total Scope 1 and Scope 2 emissions intensity (optional) - the relevant metric may be selected by the entity	-	-	-

Note: Previous Year's Data updated to reflect revised calculation methodologies to better conform with SEBI's guidance.

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

As part of our commitment to reducing greenhouse gas (GHG) emissions, several targeted energy-saving initiatives were implemented across key operational areas. These initiatives contribute to both direct (Scope 1) and indirect (Scope 2) emissions reduction by improving energy efficiency and reducing fuel and electricity consumption:

- VFD Installation at Boiler Feed Pump and PA Fan
Reduced energy consumption by ~20%, thereby lowering electricity demand and associated Scope 2 GHG emissions.
- Harmonic Filters at RO Plant
Improved power factor to 0.99, reducing energy losses and contributing to lower GHG emissions from grid electricity.
- Feed Water Pump VFD for 25 TPH Boiler
VFD replacement resulted in 10% energy savings, indirectly cutting GHG emissions linked to electrical energy usage.
- Boiler Efficiency Optimization
Enhanced evaporation ratio to 3.9, reducing fuel consumption and associated Scope 1 emissions from combustion sources.
- VFDs in Bottling Section
Installed VFDs led to 20% power savings, decreasing overall electricity usage and associated indirect carbon emissions.
- Capacitive Power Plant (3.6 MW)
On-site power generation reduced dependency on external fossil fuel sources, helping lower Scope 2 GHG emissions.

Business Responsibility and Sustainability Reporting

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	141.5	149.36
E-waste (B)	0.09	180.61
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	1.12	212.06
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	1.29	3.13
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,28,584.14	36,176.61
Total generated waste (A + B + C + D + E + F + G + H)	1,28,728.14	36,721.77
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (tonnes/ rupees)	0.00000356	0.00000104
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (tonnes/USD)	0.000074	0.000022
Waste intensity in terms of physical output	0.50	0.16
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2.54	-
(ii) Re-used (Overburden)	-	-
(iii) Other recovery operations	-	11,386.83
Total waste recovered (i + ii + iii)	2.54	11,386.83
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	1,28,725.6	25,288.71
Total waste disposed (i + ii + iii)	1,28,725.6	25,288.71

Note: The non-hazardous waste data was not appropriately measured and tracked for some plants in FY-25. Hence, the figure is not comparable with Previous year.

Note: Previous Year's Data updated to reflect revised calculation methodologies to better conform with SEBI's guidance.

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.

GSL has installed Multi-Effect Evaporators (MEE), Decanters, and Rotary Tube Bundle Dryers (RTBDs) across all plants to efficiently treat and reduce liquid waste.

To minimize hazardous chemical use, the company adopts green alternatives, ensures strict handling and disposal protocols through authorized vendors, and conducts regular monitoring and training to drive continuous improvement and compliance.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	-	-	The Entity has no operations in or around ecologically sensitive areas requiring environmental approvals or clearances.

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

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1	The Entity did not undertake any EIA-required projects in the FY 2025-26	-	-	No	No	-

12. 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 noncompliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details the of non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Yes, the Entity is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act along with rules thereunder	-	-	-

Leadership Indicators

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

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

- (i) Name of the area: Samlakha, Behror, Panagarh
- (ii) Nature of operations: Distillery
- (iii) Water withdrawal, consumption and discharge in the following format:

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Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	6,42,743.60	4,76,503.19
(iii) Third party water	4,936.80	5,092.17
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water consumption (in kilolitres)	6,47,680.40	4,81,595.36
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/Rs)	0.000018	0.000019
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD)	0.00036	0.00039
Water intensity in terms of physical output (KL/KL)	2.53	2.03
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions intensity per rupee of turnover	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions intensity	Metric tonnes of CO2 equivalent	-	-

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

GSL does not function in ecologically sensitive areas. As a result, there are no significant direct or indirect impacts on biodiversity to report.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy Saving Initiatives-VFD Installation at Boiler Feed Pump and PA Fan	Installed two 160 kW and one 90 kW Variable Frequency Drives (VFDs) to improve energy efficiency and maximize motor control.	Realized an estimated 20% decrease in energy usage by implementing optimization strategies.
2	Energy Saving Initiatives-Installation of Harmonic Filters at RO Plant	Executed to decrease power losses and enhance power factor.	Power factor increased from 0.80 to 0.99; improved energy efficiency.
3	Energy Saving Initiatives-Feed Water Pump VFD for 25 TPH Boiler	Replaced star-delta starter with VFD system	Approx. 10% power savings and operational efficiency
4	Energy Saving Initiatives-Boiler Efficiency Optimization	Achieved best Evaporation Ratio (ER) of 3.9 in FY 2023–24	Improved boiler performance; reduced fuel consumption
5	Energy Saving Initiatives-VFD Installation in Bottling Section	Installed five 1.5 kW Variable Frequency Drives (VFDs) in February 2024 to improve energy efficiency and operational control.	Power saving of approx. 20% contributed to energy conservation
6	Water Saving Initiatives-Rainwater Harvesting (RWH)	Implemented in June 2018. Rainwater collected, filtered through sand filter, and used for groundwater recharge.	Boosts groundwater recharges and promotes water conservation.
7	Water Saving Initiatives -Recycling of Bottle Washing Water	Initiated in Aug 2021. Treated water from bottle washing reused in Cooling Tower (CT) and RO makeup.	Minimizes freshwater usage and optimizes resource efficiency.
8	Water Saving Initiatives-Capacitive Power Plant (3.6 MW)	Commissioned in Jan 2010. On-site power generation systems using captive sources	Supports energy self-sufficiency and reduces external energy dependence.
9	Water Saving Initiatives-Wastewater Recycling within Plant	Ongoing initiative. Maximizes recycling of internal wastewater streams,	Aims for Zero Liquid Discharge (ZLD); reduces freshwater intake.
10	Water Saving Initiatives-Raw Water Saving via MGF & ACF Backwash Reuse	Utilization of backwash water from Multi Grade Filter (MGF) and Activated Carbon Filter (ACF); integration of processes with raw water tank.	Conserves untreated water and reduces cleaning intervals with specialized blending and holding tanks.
11	Water Saving Initiatives-Greenbelt Development within Factory Premises (General)	Continuous efforts to expand the green cover within the premises.	Enhances ecological balance and supports eco-friendly environment.

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

Yes, GSL has a comprehensive Business Continuity and Disaster Management Plan (BCDMP) in place to ensure operational resilience and the safety of personnel during emergencies such as fires, natural disasters, chemical hazards, or system failures.

Key components of the plan include:

- Emergency Organization Structure: A clearly defined chain of command with designated roles and responsibilities for swift and coordinated response.
- Emergency Control Center: A centralized hub equipped to manage crisis situations and oversee communication and resource allocation.
- Evacuation and Safety Protocols: Marked safe assembly points, detailed evacuation routes, and employee headcount procedures to ensure accountability and swift evacuation.
- Communication & Medical Arrangements: Robust internal and external communication protocols, along with arrangements for first aid, on-site medical support, and emergency transport.

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- Shutdown and Notification Procedures: Guidelines for safe plant shutdown, and timely intimation to authorities, local bodies, and families.
- Training and Preparedness: Regular mock drills, audits, and awareness training are conducted to test and reinforce emergency preparedness and response capabilities.

The plan is designed to ensure minimal disruption, safeguard lives and assets, and support quick recovery and continuity of operations during and after an adverse event.

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.

GSL has found no significant environmental impact arising from its suppliers. It remains committed to environmental stewardship across the value chain, requiring all suppliers to adhere to high environmental standards and encouraging them to adopt and promote sustainable practices within their own operations and supply chains.

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

-

No value chain partners were formally assessed for environmental impacts during FY 2025–26. To build a structured supply chain governance mechanism in alignment with evolving SEBI BRSR expectations, the entity intends to prioritize its major agricultural, biomass, and packaging vendors for future environmental screening.

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

- a) By the listed entity
-
- b) By the top ten (in terms of value of purchase and sales respectively) value chain partners
-

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. 2
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	All India Distillery Association	National
2	PHD Chamber of Commerce	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
-	During the reporting period, the Entity did not receive any notices from regulatory authorities pertaining to anti-competitive practices, antitrust issues, or conflicts of interest, and therefore, no corrective actions were necessary	-

Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web available Link, if
1	Ethical business conduct is fundamental to the way we operate. Our approach to advocacy is guided by the Company's Code of Ethics, which is designed to deter wrongdoing and promote a culture of integrity and ethical behavior. The principles outlined in this Code are of critical importance to the Company, its stakeholders, and business partners, reflecting our commitment to responsible and transparent business practices.	We engage in policy advocacy in a transparent, responsible, and ethical manner, ensuring constructive dialogue and collaboration with all relevant authorities.	Yes	On need basis	https://www.globusspirits.com/documents/key-policies/code-of-conduct-Board-Senior-Mng.pdf

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the Company, based on applicable laws, in the current financial year.

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
1	Not Applicable	-	-	No	No	-

Business Responsibility and Sustainability Reporting

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

S.No.	Name of Project for which R&R; is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R; in the FY (In ₹)	Amounts paid to PAFs
1	The Company did not undertake any projects during the current financial year that required Rehabilitation and Resettlement (R&R;) activities.	-	-	-	-	-

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

Community feedback and concerns are currently received through local plant management, field-level CSR engagement teams, and the general contact channels available on GSL website. The Company regularly interacts with neighboring villages through ongoing CSR initiatives to gather feedback and address local needs. Relevant stakeholder policies and contact details are accessible via GSL website, with plant-level administrative teams serving as the primary touchpoint for local community concerns.

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

	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	13.68%	3.83%
Directly from within India	100 %	100%

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

Location	FY2025-26	FY2024-25
Rural	35.42%	6.78%
Semi-Urban	8.28%	26.11%
Urban	3.22%	20.73%
Metropolitan	53.08%	35.35%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
-	-

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount Spent (In ₹)
1	Jharkhand & West Bengal	East Singhbhoom (Jharkhand), Purba Burdwan (West Bengal)	1,16, 58,000

3.

(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?

No, GSL does not currently have a formal preferential procurement policy specifically focused on sourcing from suppliers comprising marginalized or vulnerable groups. However, we remain committed to inclusive and responsible procurement practices and continue to explore opportunities to enhance diversity within our supplier base.

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

-

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

-

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

S.No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit sharing
1	-	No	No	

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 the authority	Brief of the case	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR Projects:

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	To empower Indian youth and women by creating sustainable livelihood opportunities through initiatives such as entrepreneurship programs for young women, support for local women entrepreneurs, development programs for government schools, vocational skills training, rural development through organic farming, health and animal husbandry initiatives, and improvements in water and sanitation.	Refer Note below	Refer Note below
2	Skill enhancement programs for women, coupled with facilitating their access to and convergence with relevant government schemes to strengthen livelihood opportunities and promote economic empowerment.	Refer Note below	Refer Note below
3	Promoting sustainable natural resource management through the development of water conservation structures and integrating livelihood activities to enhance community resilience and long-term economic opportunities.	Refer Note below	Refer Note below
4	Strengthening women's collectives, such as Self-Help Groups (SHGs), by connecting them with livelihood programs to enhance income-generating opportunities and improve household incomes.	Refer Note below	Refer Note below

Business Responsibility and Sustainability Reporting

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
5	Strengthening women bodies like Self Help groups and linking them with livelihood program, increasing the their house hold incomes.	Refer Note below	Refer Note below
6	Promoting natural resources management by building water structures and linking livelihood activities with them.	Refer Note below	Refer Note below
7	Training program for women for skill enhancement and linking them with government programs for convergence	Refer Note below	Refer Note below
8	To empower Indian youth and women for better livelihood opportunities (including entrepreneurship program for young women, empowering local women entrepreneurs, Development programs for government schools, Enabling lives with vocational skills, Rural Development Program - Organic Farming, Health, Animal Husbandry, Water and Sanitation	Refer Note below	Refer Note below

Note:

GSL CSR initiatives primarily benefit local communities and villagers. While the number of beneficiaries varies based on the scale and nature of each program, the Company endeavors to monitor, quantify, and track the individuals impacted by its CSR initiatives wherever feasible.

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.

Consumer complaint cells are in place and fully operational to receive, address, and respond to consumer complaints and feedback in a timely and effective manner. These mechanisms ensure customer satisfaction and help GSL continuously improve its products and services. Consumers can reach out for any queries or support by calling +91-11-66424600.
2. Percentage of product turnover from products and services that carry information about safe and responsible usage.

As a percentage to total turnover	
Environmental and social parameters relevant to the product	39
Safe and responsible usage	39
Recycling and/or safe disposal	-

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	-	-	-	-	-	- All consumer complaints are currently received through the company's complaint forum. The process of categorizing and segregating these complaints based on specific categories outlined in the SEBI BRSR format is in the planning and implementation stage, aimed at enhancing the effectiveness of complaint management and resolution.
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	- All consumer complaints are currently received through the company's complaint forum.
Delivery of essential services	-	-	-	-	-	- The process of categorizing and segregating these complaints based on specific categories outlined in the SEBI BRSR format is in the planning and implementation stage, aimed at enhancing the effectiveness of complaint management and resolution.
Restrictive Trade Practices	-	-	-	-	-	-
Unfair trade practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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, GSL has obtained a cyber insurance policy to safeguard against potential cyber risks and ensure resilience in the event of data breaches or cybersecurity incidents.

Business Responsibility and Sustainability Reporting

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.

During the reporting period, there have been no issues related to advertising, delivery of essential services, cybersecurity or data privacy of customers, product recalls, or any penalties or actions taken by regulatory authorities concerning the safety of products or services.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

-

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

-

c. Impact, if any, of the data breaches

The company has not experienced any data breaches during the reporting period. Robust data protection measures are in place to safeguard all sensitive and personally identifiable information.

Leadership Indicators

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

Comprehensive information about all our products is available across the following channels:

- Official Company Website: <https://www.globusspirits.com>
- LinkedIn: <https://www.linkedin.com/company/globus-spirits/?originalSubdomain=in>

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

To promote safe and responsible use of their products, GSL does the following:

- Product Packaging: Provides clear and detailed information, including ingredients, expiry date, and usage directions, to ensure safe and responsible consumption.
- Consumer Support Helpline: +91-11-66424600 – Consumers can reach out for any queries or support

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

GSL uses a multi-channel approach ensures that stakeholders received timely service information regarding any risk of disruption/discontinuation of essential services. They use the following platform to convey it.

- * Official Website
- * Mass Media Platforms
- * Social Media Channels
- * Distribution Networks & Sales Representatives
- * Direct Communication (Emails)

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)

We are fully committed to meeting all labeling laws. We also make sure our customers get clear, accurate information about product safety, health, proper use, and warnings. This shows our dedication to being open and responsible with the people who buy our products.

We did not run any official customer satisfaction surveys this year for our main products, services, or locations. However, we still care about improving the customer experience and will continue to use the feedback we get from our regular support and complaint channels to make things better.