GLOSTER LIMITED

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CIN: L17100WB1923PLC004628

Date: 16th July 2026

To

The Secretary National Stock Exchange of India Ltd Exchange Plaza, C-1, Block-G Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 Symbol - GLOSTERLTD	The Secretary BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 Scrip Code – 542351

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir / Madam,

We are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') for FY 2025-26 for your information and records.

Thanking You,

For **Gloster Limited**

GLOSTER LIMITED KOLKATA 700 001 21, STRAND ROAD

Ayan Datta

Ayan Datta
Company Secretary and Compliance Officer

GLOSTER LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Section A: General disclosure

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L17100WB1923PLC004628
2.	Name of the Listed Entity	Gloster Limited
3.	Year of Incorporation	1923
4.	Registered office address	21, Strand Road, Kolkata – 700001
5.	Corporate address	21, Strand Road, Kolkata – 700001
6.	E-mail	cs@glosterjute.com
7.	Telephone	+91 (33) 22309601 (4 lines)
8.	Website	www.glosterjute.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	• BSE Ltd. • National Stock Exchange of India Ltd. (NSE)
11.	Paid-up Capital	Rs. 10,94,32,600
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Rajappa Shivalingappa, CEO and Whole-time Director Telephone: +91 33 22309601 Email: rajappa.shiva@glosterjute.com
13.	Reporting boundary	Standalone basis
14.	Name of assurance provider	TÜV SÜD
15.	Type of assurance obtained	Limited assurance

II. Products/services

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

Sl No	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing of products of jute, cotton, and allied fibers and their blends	Domestic and export sales of the products	96.59

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

Sl No	Product/Service	NIC Code	% of total Turnover contributed
1.	Hessian	13129 & 13135	34.71
2.	Sacking	13129 & 13135	61.38

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	1	3
International	0	0	0

19. Market served by the entity:

a. Number of locations:

Locations	Number
National (No. of States and UTs including West Bengal)	18
International (No. of Countries)	43

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

The Company's exports accounted for 19% of its total turnover.

c. A brief on types of customers

Gloster Limited is a leading manufacturer and exporter of jute and diversified jute-based products, spanning industrial and agricultural packaging as well as woven and non-woven jute geotextiles. The increasing global adoption of reusable jute bags—driven by governments, retailers, and consumers—underscores their strong environmental credentials. In addition, jute has emerged as a preferred sustainable textile, gaining traction among designers as a contemporary and eco-friendly fabric choice.

Our customer base is diversified and can be broadly classified as follows:

Government Entities: Public sector agencies procure jute products for initiatives such as public distribution systems, disaster relief programmes, and environmental conservation efforts.

Suppliers: This segment comprises importers, retailers, and manufacturers that procure jute products in bulk for resale or for integration into their manufacturing processes.

Industrial Consumers: Enterprises that utilise jute as a primary raw material in the production of goods, including paper, textiles, and construction-related products.

Export Clients: International customers, including leading global brands such as MUJI (via Marubeni), Coop (via Synoking), Siplec, and Lottemart (via J.S. Company), source Indian jute products for distribution across global markets.

Non-Profit Organizations: Charitable and non-governmental organisations purchase jute products to support programmes focused on poverty alleviation, environmental sustainability, and community development.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	353	345	97.73	8	2.27
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**353**	**345**	**97.73**	**8**	**2.27**
	WORKERS					
4.	Permanent (F)	3,349	3,309	98.81	40	1.19
5.	Other than Permanent (G)	350	350	100	0	0.00
6.	**Total workers (F + G)**	**3,699**	**3,659**	**98.92**	**40**	**1.08**

b. Differently abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D+E)**	**0**	**0**	**0**	**0**	**0**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	23	23	100	0	0
5.	Other than permanent (G)	2	2	100	0	0
6.	**Total workers (F+G)**	**25**	**25**	**100**	**0**	**0**

21. Participation/inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29
Key Management Personnel	4	0	0

22. Turnover rate for permanent employees and workers

	FY2025-26			FY2024-25			FY2023-24		
	Male	**Female**	**Total**	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
Permanent Employees	9.65%	11.76%	9.71%	9.2%	0.0%	8.99%	6.3%	0.0%	6.0%
Permanent Workers	6.92%	0.00%	6.86%	5.8%	8.7%	5.7%	4.2%	29.6%	4.3%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Fort Gloster Industries Limited	Subsidiary	100	No
2	Gloster Nuvo Limited	Subsidiary	100	No
3	Network Industries Limited	Subsidiary	100	No
4	Gloster Lifestyle Limited	Subsidiary	100	No
5	Gloster Specialities Limited	Subsidiary	100	No

VI. CSR details

24.

(i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes

(ii) **Turnover:** Rs. 90,686.36 lakhs

(iii) **Net worth:** Rs. 1,15,198.36 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanisms in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investor (other than shareholders)		0	0	-	0	0	-
Shareholders		3	0	-	0	0	-
Employees and workers		0	0	-	0	0	-
Customers		3	0	-	3	0	-
Value chain partners		0	0	-	0	0	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate change and energy management	Risk	The jute manufacturing industry is inherently energy intensive, with significant consumption of electricity and fossil fuels during fibre processing, spinning, weaving, and finishing operations. Additionally, jute cultivation is largely rain fed and highly sensitive to climate variability. Erratic monsoon patterns, flooding, and rising temperatures can adversely affect raw jute availability, fibre quality, and procurement timelines. Increased regulatory and market expectations to decarbonize operations further elevate transition risks for the Company.	• Energy efficiency initiatives through process optimisation and modernisation of machinery • Gradual integration of renewable energy sources such as rooftop solar • No dependence on fossil fuels through cleaner and lower emission energy alternatives • Periodic climate and energy risk assessments to enhance operational resilience	Negative
2.	Emission management	Risk	Jute manufacturing operations generate emissions from boilers, generators, and fibre handling processes, including particulate matter and combustion related emissions. Inadequate control of emissions may lead to non compliance with regulatory norms, exposure to penalties, operational disruptions, and reputational risks. Increasing customer focus on environmentally responsible sourcing further heightens this risk.	• Installation and effective maintenance of air pollution control devices for boilers and processing units • Regular monitoring of stack and ambient air emissions in line with statutory requirements • Adoption of cleaner fuels and preventive equipment maintenance to minimise fugitive emissions • Periodic reporting and internal audits to ensure compliance	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Waste management and circular economy	Opportunity	The jute manufacturing process generates significant quantities of biodegradable process waste, including fibre dust, jute caddies, and sludge from effluent treatment operations. In line with its sustainability strategy, Gloster Limited has eliminated dependence on coal by utilising jute process waste (jute caddies) as a renewable biomass fuel. This transition has enabled the Company to materially reduce greenhouse gas emissions and local air pollutants, while effectively addressing long standing challenges related to waste disposal. The substitution of coal with jute based biomass minimises the carbon footprint associated with fossil fuel extraction, transportation, and combustion, and aligns with circular economy principles by reintegrating production waste into the energy cycle. In addition to enhancing energy efficiency, this initiative contributes to improved regulatory compliance, reduces exposure to fuel price volatility, and lowers overall operating costs. The approach also strengthens the Company's climate resilience and reinforces its commitment to resource efficiency and responsible environmental stewardship.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Water and effluent management	Risk	Water is a critical input in jute processing, particularly during batching, softening, and washing stages. Inefficient water uses or improper discharge of untreated effluents with high organic load may lead to regulatory non compliance, environmental degradation, and community concerns, especially in water stressed areas.	Gloster Limited is currently assessing the scope of water-related risks through a structured evaluation process and the establishment of a dedicated governance mechanism to monitor water performance regularly. This initiative is aimed at optimizing water usage, promoting conservation practices, enhancing rainwater harvesting systems, and transitioning all manufacturing units towards achieving **Zero Liquid Discharge (ZLD)** status. Additionally, treated effluent is being effectively utilized for **combustion purposes in boilers,** thereby reducing freshwater dependency and contributing to circular water usage within operations.	Negative
5.	Biodiversity	Risk	Industrial operations, including jute manufacturing, can directly or indirectly impact local biodiversity through land use changes, emissions, wastewater discharge, and waste disposal. As jute cultivation is dependent on healthy agro-ecosystems, maintaining biodiversity around operational sites is essential for long-term ecological balance and resource security. With increasing focus from regulatory bodies and stakeholders on nature-positive practices, biodiversity conservation has emerged as a material issue for sustainable operations.	Gloster Limited recognizes the importance of preserving biodiversity and minimizing the ecological footprint of its manufacturing activities. The company has adopted measures to support biodiversity protection by conducting plantation drives.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Occupational health and safety	Risk	The jute manufacturing process involves the use of heavy machinery, exposure to dust, oils, and elevated noise levels, all of which pose health and safety risks to workers. Ensuring a safe and healthy work environment, including managing noise exposure, is critical to protecting employee wellbeing, reducing accident rates, and maintaining operational continuity. Compliance with regulatory OHS standards and growing stakeholder expectations further underline the importance of robust health and safety management as a material business concern.	Gloster Limited conducts thorough investigations of all safety incidents to identify root causes and implement corrective actions, with regular reviews by the Risk Management Committee and Board. The company has introduced multiple safety measures such as machine guards, proximity switches, safety bars, valves, and enclosures to protect workers. An on-site medical unit provides immediate care, with serious cases referred to specialized hospitals. Additionally, injured employees are supported through job transfers or reassignment to suitable roles, reflecting Gloster's commitment to maintaining a safe, healthy, and supportive work environment.	Negative
7.	Human rights	Risk	The absence of proper checks and balances on human rights issues, such as workplace harassment, child and forced labor, and poor working conditions, can lead to non-compliance, regulatory violations, and breaches of international standards. This poses significant reputational risks for the organization.	Gloster Limited assesses human rights requirements in alignment with the GOTS. The company conducts regular training sessions for both internal employees and external stakeholders to ensure comprehensive awareness and understanding of human rights principles. To monitor the effectiveness of these trainings, a dedicated supervisor is appointed, who regularly evaluates progress and reports findings to management.	Positive
8.	Diversity and inclusion	Risk	The absence of adequate diversity and inclusion (D&I) targets, coupled with low female representation in the workforce, can adversely impact the organization's brand reputation.	To promote diversity and inclusion, Gloster Limited will: • Increase female and disabled person representation in the workforce • Build awareness on inclusivity and establish reporting mechanisms for any forms of discrimination or bias • Appoint a supervisor to monitor the acceptance of these initiatives and report the progress to management. • Install ramps, elevators, and specialized restrooms to ensure ease of movement and access for individuals with disabilities.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9.	Community impact	Opportunity	As a responsible corporate citizen, Gloster Limited recognizes the importance of contributing to the social and economic development of the communities surrounding its operations. Engaging with and supporting local communities helps build trust, improves livelihoods, and fosters long-term sustainable development, while also mitigating social risks.	-	Positive
10.	Supply chain management	Risk	Potential disruptions in the supply chain due to shortages of sustainable raw materials and pandemic-related challenges pose significant risks to Gloster Limited. These include regulatory risks within the value chain, financial risks affecting operational stability, and reputational risks that may lead to customer dissatisfaction. Such challenges emphasize the critical need for Gloster Limited to enhance the resilience of its supply chain through strategic planning, diversification of suppliers, and robust risk mitigation measures to ensure continuity and uphold stakeholder trust.	Gloster Limited is in the process of identifying critical suppliers based on the value and nature of business relationships. As part of this initiative, a structured ESG assessment checklist is being developed, covering key parameters such as health and safety practices, working conditions, and regulatory compliance. This checklist will form an integral part of the supplier due diligence process, applied during onboarding of new suppliers and periodic reviews of existing ones. By integrating a Supplier Code of Conduct based on Environmental, Social, and Governance (ESG) considerations and conducting regular audits to assess supplier performance, supply chain transparency and responsible sourcing are enhanced. Additionally, assessment studies are being undertaken to determine crop suitability to mitigate risks of raw material shortages. Farmers may be engaged through plantation management programs focused on raising awareness of soil fertility and reducing chemical dependency, thereby supporting the production of sustainable finished products. These combined efforts strengthen supply chain resilience, align sourcing with sustainability principles, and ensure the long-term availability of sustainable raw materials.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management process									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.glosterjute.com/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes / certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Gloster Limited's manufacturing units are equipped with robust Environment, Health & Safety (EHS) and Quality Management Systems. The Company is committed to adhering to all applicable laws and regulations and have secured the following relevant certifications: ISO:14001 - Environment Management System ISO:45001 - Occupational Health and Safety Management Systems GOTS - Global Organic Textile Standard (Ananya unit) Fair Trade Certification GRS – Global Recycled Standards Gloster Limited have also achieved IGBC membership (Indian Green Building Council) & IGCC (Indo-German Chamber of Commerce) membership.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Gloster Limited has established clear environmental goals as part of its commitment to sustainable development. Our defined efforts and targets include: a) **Transition to Renewable Energy:** We have fully eliminated coal usage and aim to increase our reliance on renewable energy by expanding solar infrastructure in the coming years. b) **Waste Management:** Our target is to consistently increase the percentage of jute waste recycled annually. c) **Water Conservation:** We aim to reduce water consumption intensity through the continued use of rainwater harvesting and water recycling systems. d) **External Collaboration:** We actively collaborate with expert institutions to implement low-impact agricultural and manufacturing practices, with a goal to further strengthen our organic jute supply chain. e) **Operational Efficiency:** We aim to reduce energy consumption per unit year-on-year by adopting advanced automation, energy-efficient machinery, and digital monitoring systems. These time-bound goals represent Gloster's structured approach to reducing environmental impact while supporting sustainable industrial development. Through these focused initiatives, Gloster is building an environmentally responsible and resilient business model.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the Specific commitments, goals and targets along-with reasons in case the same are not met.	• Commissioned solar power systems and deployed electric mobility solutions, including e-scooters and battery-operated forklifts, contributing to a reduction in Scope 2 greenhouse gas (GHG) emissions. • Utilized jute waste as boiler fuel, reducing reliance on conventional energy sources and supporting circular economy practices. • Provided basic safety training for all new employees, including unskilled labourers, within their first month of employment.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	As a responsible participant in the natural fibre industry, our Company remains committed to advancing sustainable business practices while contributing meaningfully to the growth of the jute sector. The year under review has been marked by both opportunities and challenges, driven by evolving global demand dynamics, supportive policy interventions, and increasing focus on environmental stewardship. The global jute industry is witnessing renewed interest, primarily driven by an accelerating shift toward biodegradable, eco-friendly alternatives to synthetic materials. Increasing regulatory restrictions on single-use plastics across several countries have strengthened demand for jute-based packaging, home furnishings, and diversified products. Markets in Europe, North America, and parts of Asia are progressively adopting jute as a sustainable fibre of choice. India continues to be one of the largest producers and consumers of jute globally, with a well-established ecosystem spanning cultivation, processing, and manufacturing. The domestic industry benefits from strong demand in packaging—especially for food grains and sugar—under the Government's mandatory packaging norms. At the same time, diversification into value-added products such as geo-textiles, shopping bags, composites, and lifestyle products is opening new avenues for growth. At Gloster Limited, sustainability is embedded within our governance and operating framework, guiding strategic decision making, capital allocation, and long term value creation. In FY 2025–26, this discipline translated into measurable outcomes across environmental performance, operational resilience, and market credibility, particularly in an evolving global regulatory and materials landscape. With exports accounting for approximately **19% of our FY 2025–26** revenue, sustainability compliance and data integrity are now directly linked to business continuity and competitiveness. Despite continued volatility in global markets and supply chain pressures, Gloster Limited delivered revenue of **INR 93,888.58 lacs** during FY 2025–26, reflecting disciplined execution and operational stability. These results underscore the importance of aligning sustainability priorities with core business fundamentals, cost structures, and customer requirements rather than treating them as standalone initiatives. Our environmental performance during the year demonstrates this integration. We achieved **100% elimination of coal** across operations by transitioning to jute process waste as boiler fuel, materially reducing fossil fuel dependence while advancing circular waste to energy practices. We further strengthened our renewable energy footprint through the commissioning of a **1.39 MW rooftop solar power plant** at our Ananya unit, contributing to reduced grid dependence and lower operational emissions. Continued investments in energy efficient equipment and process optimisation resulted in improved resource productivity across manufacturing facilities. Product stewardship remains a key focus area. We advanced the development of **hydrocarbon free jute products** through the replacement of Jute Batching Oil with Rice Bran Oil, enabling compliance with stringent international chemical and safety standards. In parallel, we expanded the use of **Life Cycle Assessments (LCA)** across key product categories to evaluate environmental impacts from raw material sourcing to end of life, supporting eco design decisions and transparent engagement with global customers.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Strong governance continues to underpin our sustainability journey. Oversight is exercised at the Board level, supported by the CSR Committee and senior management, with sustainability performance integrated into risk management and operational reviews. During the year, the Company maintained a **zero tolerance approach to regulatory non compliance and unethical conduct,** reflecting a mature governance culture. People and communities remain central to Gloster's long term success. We continued to prioritize occupational health and safety, employee well being, and skill development across our workforce. Through CSR initiatives, the Company invested **INR 1,63,22,187** during the year across education, healthcare, biodiversity conservation, and community development, supporting inclusive growth in the regions where we operate. Looking ahead, the future of the jute industry will be shaped by climate linked agricultural risks, evolving customer expectations, and increasingly stringent regulatory frameworks. Gloster Limited remains focused on expanding higher value applications across geo textiles, agro textiles, sustainable packaging, insulation, and lifestyle segments, supported by targeted research, innovation, and partnerships.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors, chaired by the Chairman & Managing Director, provides overall oversight of the Company's strategic direction, with a focus on protecting and enhancing stakeholder value. As the primary governing body for sustainability, the Board ensures that sustainability considerations are integrated into business strategy and that performance aligns with established goals and objectives. In this role, the Board guides long-term value creation for stakeholders by setting clear and measurable sustainability targets that are aligned with the Company's purpose and mission. It also reviews progress against these targets and ensures appropriate governance frameworks are in place to address sustainability-related risks and opportunities. Through this oversight, the Board supports the integration of sustainability into decision-making processes, helps build stakeholder confidence, and reinforces the Company's commitment to responsible and sustainable growth.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Board-level Corporate Social Responsibility (CSR) Committee provides oversight and direction on sustainability-related matters. The Committee guides the Company's Environmental, Social and Governance (ESG) agenda, monitors progress against defined milestones, and ensures alignment with overall sustainability commitments. In this role, the CSR Committee reviews the status of sustainability initiatives and ESG priorities, offers guidance to support the achievement of defined objectives, and evaluates the Business Responsibility and Sustainability Report (BRSR), reporting key observations to the Board. It also ensures appropriate oversight of sustainability performance and related disclosures.At the operational level, the Managing Director is responsible for overseeing the execution of sustainability processes and initiatives across the organisation. This includes implementing Board-approved sustainability policies and practices, monitoring adherence to established procedures, identifying any deviations, and reporting operational updates or exceptions to the CSR Committee. The Managing Director also acts as a link between the Board and management to support the effective implementation of sustainability initiatives. This governance structure, combining Board-level oversight through the CSR Committee with management-level execution, supports the effective implementation of the Company's sustainability strategy.								

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)								
Performance against above policies and follow up action	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Yes									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	During the fiscal year 2025–26, Gloster Limited remained fully compliant with all applicable laws and regulations, with no reported instances of non-compliance. The company consistently ensures adherence to all statutory requirements across its operations.									Annually								
11. 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. Gloster Limited undertakes third party evaluation related to policies to assess their design, implementation and effectiveness. Our sustainability policies has been developed and reviewed with the support of an external consultant named Growlity.																	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

<table>
<tr><th>Segment</th><th>Total number of training and awareness programmes held</th><th>Topics / principles covered under the training and its impact</th><th>%age of persons in respective category covered by the awareness programmes</th></tr>
<tr><td>Board of Directors</td><td>1</td><td rowspan="2">• Sustainability initiatives of the Company
• Familiarization programmes for Independent Directors
• POSH
• Health awareness
• Cybersecurity
• Awareness on SEBI BRSR mandate</td><td>100</td></tr>
<tr><td>Key Managerial Personnel</td><td>1</td><td>100</td></tr>
<tr><td>Employees other than BoD and KMPs</td><td>5</td><td>• Awareness training on Environmental Management
• Awareness training on Health & Safety
• Awareness training on Waste Management
• Awareness trng. on Environmental Management
• Training on Chemical Handling</td><td>11.59%</td></tr>
<tr><td>Workers</td><td>5</td><td>• Awareness training on Environmental Management
• Awareness training on Health & Safety
• Awareness training on Waste Management
• Awareness trng. on Environmental Management
• Training on Chemical Handling</td><td>18.84%</td></tr>
</table>

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Penalty/ Fine	P1	BSE Limited	Rs.55,000	Payment of fine for Non-Compliance with Regulation 23(9) of SEBI (LODR) Regulations, 2015	No
Settlement	Not any	-	Nil	-	-
Compounding	Not any	-	Nil	-	-
Fee	Not any	-	Nil	-	-

Non-monetary

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

3. **Of the instances dd 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
Non-compliance with disclosure of related party transactions on consolidated basis under Regulation 23 (9) of SEBI (LODR) Regulations, 2015.	BSE Limited

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.**

Gloster Limited has integrated comprehensive Anti Corruption and Anti Bribery provisions within Business Responsibility and Sustainability Reporting (BRSR) Policy under Principle 2. These provisions align with our Code of Conduct and underscore our commitment to ethical business practices, transparency, and compliance with applicable laws and regulations. We maintain a zero tolerance approach towards bribery, corruption, and abusive or anti competitive practices across our operations.

To ensure effective implementation, we have established a Whistle Blower Policy and Vigil Mechanism that enables employees and Directors to report suspected unethical conduct, including violations related to bribery or corruption. The mechanism provides a secure and confidential reporting channel, safeguards whistle blowers from retaliation and provides direct access to the Chairman of the Audit Committee in exceptional cases.

All reported complaints and investigation outcomes are reviewed by the Audit Committee through the Vigilance Officer, and material findings are subsequently placed before the Board of Directors for appropriate action. The policy is applicable across the organisation and is designed to promote ethical decision-making, accountability, and a culture of integrity.

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

No Directors/KMPs/employees/workers were involved in bribery/corruption both in FY 2025-26 and FY 2024-25. On above grounds, no action was taken by any law enforcement agency

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. **Details of complaints with regard to conflict of interest:**
No complaints related to conflicts of interest were reported against Directors or Key Management Personnel during the fiscal year 2025-26 and FY 2024-25.

	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	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	22.34	11.48

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	54.02%	50.66%
	b. Number of trading houses where purchases are made from	527	491
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	45.75%	25.31%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	We do not have any dealers or distributors.	
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	5.60%	8.82%
	b. Sales (Sales to related parties / Total Sales)	0.42%	0.61%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	78.29%	0
	d. Investments (Investments in related parties / Total Investments made)	78.60%	78.91%

Leadership indicators o

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
Gloster Limited has established a comprehensive Supplier Code of Conduct covering key policies such as environmental, responsible purchasing, social, and ethics standards. Suppliers are required to formally commit to these principles. Awareness and engagement programs are conducted for value chain partners at the Ananya unit to communicate expectations. The Company is also strengthening its data capture on these initiatives to enable improved reporting on supplier engagement.		

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, the company has implemented a Whistle Blower Policy that outlines procedures for reporting unethical behaviour by any member of the Board. The company is dedicated to upholding the highest standards of ethical, moral, and legal conduct in its business operations. To uphold these standards, the company encourages employees with concerns about suspected misconduct to come forward and voice their concerns without fear of reprisal or unfair treatment. A Vigil (Whistle Blower) mechanism provides employees and Directors with a channel to report concerns to management regarding unethical behavior, suspected fraud, or violations of the Codes of Conduct or policies. The mechanism includes adequate safeguards against retaliation for employees and Directors using it and also ensures direct access to the Chairman of the Audit Committee in exceptional cases. The Vigilance Offer regularly reports all Protected Disclosures and investigation results to the Audit Committee. Subsequently, the Chairperson of the Audit Committee presents the matter to the Board of Directors, who then take necessary disciplinary action as deemed appropriate.

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 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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0%	7.7%	-
Capex	0.62%	1.28%	High Voltage Low Speed (HVLS) fans were procured to enhance air circulation and energy efficiency in shop-floor operations. This investment supports improved workplace conditions while reducing reliance on energy-intensive cooling systems.

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

Yes, we have established comprehensive procedures for sustainable sourcing. Through our formally approved Responsible Purchasing (Sustainable Procurement) Policy, we integrate environmental, social, and economic considerations into all procurement decisions. Our approach emphasises responsible sourcing of jute and other materials, minimising environmental impact, promoting fair labour practices, and supporting local communities. The policy further defines structured procurement strategies, supplier expectations, risk management, and transparency mechanisms, ensuring accountability and continuous improvement across our supply chain.

Since 2013, we have collaborated with the Central Research Institute for Jute and Allied Fibres (CRIJAF) and the Institute of Marketecology (IMO) to facilitate organic jute certification under the National Programme for Organic Production (NPOP). In partnership with the Society for Equitable Voluntary Actions (SEVA), we support the on-ground management of organic cultivation by providing technical guidance, capacity building, and logistical assistance to farmers. Our integrated sourcing framework includes land selection, field inspections, farmer training, and rigorous certification processes. As of the reporting period, we maintain a well-established network of organically certified farmers under IMO supervision.

We also hold internationally recognised certifications, including NPOP (ORG/SC/1112/002572), Oeko-Tex® Standard 100, and the Global Organic Textile Standard (GOTS), which affirm that our procurement and production processes comply with globally accepted organic, safety, and quality standards.

We have also undertaken material innovation by replacing conventional Jute Batching Oil (JBO), which contains poly-aromatic hydrocarbons, with Rice Bran Oil (RBO) in our emulsion processes. This transition eliminates the use of hazardous substances and supports the production of hydrocarbon-free jute products, further reinforcing our commitment to safe, responsible, and environmentally sound material use.

Collectively, these initiatives demonstrate that we have established, and continue to strengthen, robust procedures for sustainable sourcing across our operations.

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

100%

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.

We prioritise the progressive increase in the use of recycled materials across our operations to reduce waste generation and minimise landfill disposal. We operate in strict adherence to our BRSR Policy, under which 100% of raw material inputs are utilised either within the primary manufacturing process or diverted to alternative processes, thereby preventing resource loss and inefficiencies.

a. Plastic waste: Plastic waste is systematically segregated at source and channelled to authorized recyclers. Wherever feasible, reusable plastic components are internally repurposed for secondary packaging applications.

b. E-waste: Electronic waste is managed through strict segregation and disposal protocols in collaboration with certified e-waste recyclers. All discarded electrical and electronic components are transferred to authorized facilities, where they undergo environmentally compliant processing. This enables recovery of valuable materials such as metals and plastics, supporting resource efficiency and minimizing dependence on virgin inputs.

c. Hazardous waste: Hazardous waste is handled in line with stringent regulatory requirements. Materials such as used oil, ETP sludge, and chemical residues are securely stored in designated containment areas to prevent leakage or contamination. These wastes are then safely transported to certified treatment, storage, and disposal facilities (TSDFs) or recyclers for environmentally sound processing.

d. Other waste: (Jute & Process waste) Production-related waste, including fibres, yarn, and fabric offcuts, is systematically collected and reintroduced into the manufacturing cycle through reprocessing and blending. This ensures optimal material utilization and supports circular production practices. Additionally, jute caddies and biomass residues are utilized as boiler fuel, replacing fossil fuels and contributing to energy recovery and waste valorization.

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.**

Gloster under the 'importer' category, specifically in respect of plastic packaging associated with imported goods. Such packaging materials are unpacked at the facility and are subsequently channelled to authorized recyclers.

Gloster have developed a waste collection and disposal mechanism that is aligned with the EPR plan submitted to the Pollution Control Board. The collection, segregation, and recycling of plastic waste are carried out in accordance with regulatory requirements, ensuring compliance with applicable EPR obligations.

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.
1392	Jute Bag and Jute Sack		Cradle to Grave	Yes	No

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

We have conducted a Life Cycle Assessment (LCA) study, to assess the environmental and social impacts for two of our key products – jute bag and jute sack.

Life Cycle Assessment (LCA) studies of Gloster's jute bags and jute sacks did not identify any significant environmental concerns when compared with alternative packaging materials. The assessments indicated comparatively lower impacts across key environmental categories, including climate change, eutrophication, acidification, and water use. This performance is primarily attributable to the use of raw jute, a renewable, plant-based, biodegradable, and sustainable natural fibre. The Company believes that greater availability of organic jute in the market and increased procurement of such material may further reduce the environmental footprint of its products.

3. **Percentage of recycled or reused input material to total material (by value) used in production.**
5.28%

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 (MT)			FY 2024-25 (MT)		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastic waste	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste (Recycled jute waste)	-	2,612.50	-	-	1,890.55	-

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**
Not applicable

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

Essential indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	%(D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	345	345	100	345	100	-	-	-	-	-	-
Female	8	8	100	8	100	8	100	-	-	-	-
Total	**353**	**353**	**100**	**353**	**100**	**8**	**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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	%(D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	3,309	3,309	100	3,309	100	-	-	-	-	-	-
Female	40	40	100	40	100	40	100	-	-	-	-
Total	**3,349**	**3,349**	**100**	**3,349**	**100**	**40**	**100**	**-**	**-**	**-**	**-**
Other than permanent workers											
Male	350	350	100	350	100	-	-	-	-	-	-
Female	0	0	0	0	0	-	-	-	-	-	-
Total	**350**	**350**	**100**	**350**	**100**	**-**	**-**	**-**	**-**	**-**	**-**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	13.60%	17.38%

2. Details of retirement benefits, for Current Financial Year 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	95.11%	92.06%	Yes
Gratuity	95.75%	98.87%	Yes	93.31%	88.75%	Yes
ESI	84%	100%	Yes	10.64%	100.00%	Yes
Others	0.00%	0.00%	-	-	-	-

Note: The count of workers in the above table does not include contractual workers

3. Accessibility of workplaces

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

Yes, In alignment with the provisions of the Rights of Persons with Disabilities Act, 2016, we have taken steps to ensure that most of our key premises, including offices and plant locations, are accessible to differently abled employees and workers. Accessibility may be limited in certain areas within manufacturing facilities due to safety considerations, as well as specific design and structural constraints.

We have implemented enabling infrastructure such as ramps and elevators to facilitate ease of mobility for persons with disabilities. These efforts reflect our commitment to fostering an inclusive, barrier free workplace and ensuring equal opportunity for all employees throughout their employment lifecycle.

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

Yes, We are committed to an equal opportunity framework in line with Principle 3 of our BRSR Policy. We ensure fair and non-discriminatory practices across all stages of employment—recruitment, training, development, and career progression—without regard to caste, creed, gender, race, religion, disability, or sexual orientation.

We foster a safe, inclusive, and respectful workplace, free from harassment and discrimination. Our policies promote employee well-being while enabling equitable access to learning, skill development, and career growth.

Link: https://www.glosterjute.com/assets/pdf/policy/BusinessResponsibilityPolicy.pdf

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

None of the employees/workers have availed parental leave, hence return to work rate and retention rate are not applicable.

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.

<table>
<tr><th></th><th>Yes/No (If yes, then give details of the mechanism in brief)</th></tr>
<tr><td>Permanent employees</td><td rowspan="2">We have established a comprehensive grievance redressal and vigilance framework to ensure employee and worker concerns are handled fairly, promptly, and transparently. These mechanisms promote responsible conduct, build trust, and reinforce accountability across the organisation.

Employees and workers may raise grievances through the designated Human Resources channel. Each concern is reviewed objectively, appropriate guidance is provided, and efforts are made to resolve issues efficiently and, in a manner, consistent with Company policies.

Additionally, we maintain a robust Whistle Blower Policy that provides a confidential channel for employees and directors to report instances of suspected misconduct, unethical practices, fraud, or breaches of the Code of Conduct. The vigil mechanism ensures protection against retaliation or victimisation for individuals who report concerns in good faith.

In matters of a sensitive or serious nature, the framework allows direct escalation to the Chairperson of the Audit Committee. All complaints received are systematically recorded and examined, either through internal review by the Audit Committee or, where warranted, through independent external investigation.

Through these mechanisms, we reaffirm our commitment to ethical governance, integrity in operations, and the maintenance of a fair and responsible work environment.</td></tr>
<tr><td>Other than permanent employees</td></tr>
<tr><td>Permanent workers</td><td rowspan="2">Worker representation across our operations is facilitated through recognised trade unions, which serve as the formal interface between the workforce and management. Issues raised at the individual level are channelled through the unions, enabling collective articulation and structured submission to management.

Such matters are reviewed and addressed through periodic engagements involving dialogue, counselling, and negotiated discussions, with a focus on equitable outcomes and the maintenance of stable and constructive industrial relations.</td></tr>
<tr><td>Other than permanent workers</td></tr>
</table>

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

Gloster Limited recognises and respects the freedom of association of its mill workers and staff. The workforce is represented through five active trade unions, which engage with the management on matters concerning employee rights, working conditions, and collective interests. These unions act as structured interface between the workforce and senior management, facilitating constructive dialogue and collective representation. All workers are covered under the trade unions.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	345	30	8.69	10	2.89%	318	32	10.06	23	7.23
Female	8	0	-	0	0	9	0	0	0	0
Total	**353**	**30**	**8.50**	**10**	**2.83**	**327**	**32**	**9.79**	**23**	**7.03**
Workers										
Male	3,659	420	11.48%	324	8.85	3,401	833	24.49	200	5.88
Female	40	-	0	-	-	11	2	18.18	1	9.09
Total	**3699**	**420**	**11.35**	**324**	**8.75**	**3,412**	**835**	**24.47**	**201**	**5.89**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	345	345	100	318	318	100
Female	8	8	100	9	9	100
Total	**353**	**353**	**100**	**327**	**327**	**100**
Workers						
Male	3,309	3,309	100	3,401	3,401	100
Female	40	40	100	11	11	100
Total	**3,349**	**3,349**	**100**	**3,412**	**3,412**	**100**

10. Health & 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. We have established a comprehensive Occupational Health and Safety (OHS) management framework across our operations to systematically identify, assess, and mitigate workplace risks, with the objective of safeguarding the health and well-being of our employees and workers. The framework is supported by regular safety reviews and performance evaluations conducted by the management to proactively address potential hazards and drive continuous improvement.

Our OHS framework extend to all employees and workers and are supported by periodic training programmes covering safety procedures, task-specific risk controls, and hazard identification. Safety awareness is further reinforced through regular emergency preparedness drills, mandatory use of personal protective equipment (PPE), and ongoing communication on safe work practices to promote a strong safety culture across our operations.

In alignment with globally recognised occupational health and safety standards, our DTA and Ananya units are certified under ISO 45001:2018. These certifications underscore our commitment to maintaining robust health and safety systems and fostering a safe, secure, and health-conscious work environment across our facilities.

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

We follow a structured approach for hazard identification and risk assessment across our operations, led by dedicated on-site safety officer. This process forms the foundation of our occupational health and safety risk management practices and enables systematic identification of work-related hazards and evaluation of associated risks.

Our safety officer continuously monitors workplace conditions and maintain records of near-miss incidents, first-aid cases, and medical events. These records are used to proactively identify potential hazards, assess situations with accident potential, and implement preventive and control measures to minimise the likelihood and severity of incidents.

Safety performance and risk trends are reviewed periodically by the management to strengthen mitigation measures and reinforce safe work practices. Workers are actively involved in the hazard identification and risk assessment process and are encouraged to participate in the development and implementation of safety controls.

Through regular training and awareness sessions, employees and workers are equipped to recognise high-risk activities, report near-misses, and contribute improvement suggestions. All reported incidents are subjected to detailed root cause analysis, and key learnings are shared on a periodic basis with senior management, including reviews at the Risk Management Committee level and updates to the Board, to support continuous improvement in our health and safety performance.

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

Yes, we have processes in place for workers to report work-related hazards and to remove themselves from such risks. We maintain designated on-site safety officer that systematically record incidents such as lost-time injuries, near-miss events, medical cases, and first-aid cases, and proactively identify situations with the potential to cause harm. Workers are encouraged to report hazards to the Human Resources and Development (HRD) cell, which evaluates each concern, conducts detailed investigations, and implements corrective and preventive measures to avoid recurrence. We also investigate every incident thoroughly and have implemented multiple engineering and administrative controls—such as machine guarding, proximity switches, safety bars, safety valves, blade covers, and controlled access to machinery—to mitigate risks at source. Additionally, we provide on-site medical facilities for immediate response and ensure escalation to external healthcare providers for severe cases, thereby supporting a structured approach to hazard reporting, risk mitigation, and worker safety.

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

Yes, we ensure that our employees have access to non-occupational medical and healthcare services. We provide on-site medical support, including a doctor, nurse, ambulance, and a dispensary for first-aid and primary treatment. In cases of serious medical needs, employees are referred to nearby government hospitals for advanced care. We also conduct periodic free health check-up camps and health awareness programmes and extend financial assistance during medical emergencies. All workers and their families are covered under the Employee State Insurance Scheme (ESIC), while additional benefits such as Employees' Deposit Linked Insurance (EDLI) are provided through EPFO. Permanent employees and administrative staff are further covered under company-provided health and accident insurance policies, ensuring comprehensive access to healthcare services beyond occupational requirements.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	14.11	16.78
Total recordable work-related injuries	Employees	0	0
	Workers	219	252
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	87	103

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

We have established a structured health and safety management framework aimed at safeguarding the well-being of our employees and workers. Our approach is guided by a formal health and safety policy and implemented through dedicated safety officer, routine training, and active worker engagement.

To ensure workplace safety, we conduct regular training sessions on occupational health and safety standards, environmental management systems, fire safety, and the proper use of personal protective equipment (PPE). Mock evacuation drills are also carried out to strengthen emergency preparedness. Workers operating high-risk machinery receive specialized training to mitigate associated risks.

Our safety teams are responsible for monitoring daily operations, identifying potential hazards, and documenting any incidents, including near-misses and first-aid cases. Medical bays are maintained on-site to provide immediate assistance, reinforcing our readiness to manage health emergencies.

A key part of our strategy involves fostering a safety-conscious culture. We actively engage workers in the evaluation and continuous improvement of our occupational health and safety system. Their feedback is integral to developing practical solutions and action plans to enhance workplace safety across our operations.

Through consistent training, preventive measures, and a collaborative safety framework, we remain committed to maintaining a safe, healthy, and responsive work environment for all.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	None	0	0	None
Health and safety	0	0	None	0	0	None

14. Assessment of the year

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

We undertake detailed investigations of all safety-related incidents within our operational premises to identify root causes and implement targeted corrective actions. The outcomes of these investigations are regularly reviewed by our Risk Management Committee and the Board to ensure accountability and drive continuous improvement.

As part of our commitment to preventing the recurrence of such incidents, we have introduced a range of technical and procedural safety interventions, including:

- Installation of guards on moving machine parts to prevent direct contact and accidental injuries.
- Deployment of proximity switches during machine cleaning to enhance operator safety.
- Integration of safety bars on sizing machines to maintain a safe distance between the operator and moving beams.
- Installation of safety valves on sizing machines to automatically release steam pressure during abnormal conditions.
- Enclosure of rotating blades on root cutting machines to eliminate exposure risks.
- Locking of drive-side doors on spinning machines to prevent unauthorized access during operation.

In addition to these engineering controls, we operate an on-site medical unit staffed with a dedicated medical officer to respond promptly to health emergencies. While minor injuries are treated in-house, more serious cases are referred to nearby ESIC-registered hospitals for specialized care.

These ongoing corrective measures and investments in our workplace safety infrastructure underscore our proactive approach to minimizing occupational risks and fostering a safe, healthy, and secure environment for all our employees.

Leadership indicators

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

   Yes

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

   We conduct periodic review meetings with our value chain partners to evaluate their performance and compliance with statutory requirements. Through these engagements, we provide guidance and direction to strengthen accountability and transparency across our supply chain operations. By actively collaborating with our partners, we ensure that sustainability principles and responsible business practices are embedded throughout our value chain. This ongoing interaction enables us to identify areas for improvement, address gaps, and drive collective progress towards more ethical and sustainable operations, reinforcing our commitment to responsible sourcing and transparent supply chain management.

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

	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	0	0	0	0
Workers	87	103	87	103

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. Gloster Limited offers transition assistance support to retired employees and workers to enhance their employability by rehiring them. While these individuals are eligible for medical benefits at the company level, they are not entitled to receive pension benefits.

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 practice	A structured ESG assessment checklist covering key parameters such as health & safety, working conditions, and regulatory compliance has been developed and is currently being implemented at the Ananya unit as part of our supplier onboarding and periodic evaluations. A phased rollout is planned across DTA unit, with an aim at enhancing transparency and promoting responsible and sustainable practices across our value chain.
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.**

   Gloster Limited requires all vendors to formally agree to and sign a Supplier Code of Conduct as part of the onboarding process. This Code establishes the minimum standards and expectations that vendors must comply with, including adherence to applicable laws and regulations, alignment with human rights principles, implementation of effective health and safety management systems, and the promotion of employee welfare through appropriate policies and practices.

   By enforcing this requirement, we ensure that our vendors and suppliers operate in accordance with our commitment to ethical, responsible, and sustainable business practices. This approach enables us to embed sustainability and social responsibility consistently across our 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.**
   At Gloster Limited, we adopt a structured and inclusive approach to identifying our key stakeholder groups, guided by a comprehensive assessment of factors such as dependency, proximity, responsibility, vulnerability, and influence. We recognise both external and internal stakeholders who have a direct or indirect impact on our operations. Our key external stakeholders include investors, customers, regulatory authorities, suppliers, communities, and employees, each of whom plays a significant role in shaping our business environment. In addition, we acknowledge internal stakeholders, including senior leadership, who are closely involved in and impacted by our strategic decisions and daily operations. Through continuous engagement with these stakeholders, we strive to align our actions with their expectations and uphold principles of accountability, transparency, and responsiveness across all aspects of our business.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and workers	No	Employee grievance mechanism, Interactions for celebrating important events which may be both individual and organizational	Ongoing	• Learning and development • Career growth opportunities • Rewards and recognition • Facilities and well-being • Health and safety at workplace • Respecting Human Rights
Customers	No	Surveys and Feedback forms	Ongoing	• Affordability of products and flexibility in processes • Effective grievance resolution mechanism
Suppliers	No	Assessment audits and interactions	Need Basis	• Skill development • Regulatory adherence
Local communities	Yes	Community meetings and beneficiary perception survey	Need Basis	• Improved access to education, sanitation, and overall environmental and social well-being • Improved educational opportunities
Investors and shareholders	No	Annual General Meeting	Yearly	Profitability and increased dividend yield
Regulatory bodies	No	Periodic public advocacy	Need basis	Ensuring compliance with environmental, social, and economic standards

Leadership indicators

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

   At Gloster Limited, senior management maintains active engagement with stakeholders to understand their feedback, concerns, and expectations, and to incorporate these insights into business decision-making and performance improvement. To support this engagement, the Company has put in place a formal and well-defined stakeholder engagement framework that includes:

   - Systematic identification and assessment of stakeholder groups
   - Oversight by senior management
   - Defined reporting and communication processes
   - Mechanisms for grievance redressal
   - Structured consultations on business operations, community initiatives, regulatory matters, and ESG-related issues
   - Transparency through reporting disclosures

   This structured approach reflects Gloster Limited's commitment to meaningful stakeholder dialogue, ensuring that diverse viewpoints are considered while promoting accountability, continuous improvement, and long-term sustainable business practices.

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.**

   At Gloster Limited, designated members of senior management evaluate the implications of identified material topics on the Company's day-to-day operations and overall business performance. In line with the Company's sustainability goals, strategic priorities, internal policies, and evolving global market dynamics, the inputs and feedback obtained through stakeholder engagements are carefully examined by the top management team to gain a comprehensive understanding of external stakeholder perspectives.

   Following this detailed review, the management team confirms and validates the prioritized material topics. Appropriate strategies are then developed to effectively embed these material considerations into business operations and decision-making processes. This integrated and collaborative approach ensures that Gloster Limited's strategies and practices remain responsive to stakeholder expectations while supporting responsible and sustainable business outcomes.

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

   At Gloster Limited, fostering the growth and well-being of local communities is a core element of our corporate philosophy and long-term strategy. Our social development programs are designed to deliver sustainable and meaningful outcomes, contributing not only to stakeholder value but also to the broader socio-economic progress of the regions where we operate.

   The Company's Corporate Social Responsibility (CSR) initiatives are closely aligned with its vision and mission, which serve as guiding principles in enhancing community welfare within our areas of influence. These principles underpin every CSR initiative, enabling us to identify priority areas, understand emerging social challenges, and respond in a focused and effective manner to community needs.

   Based on detailed assessments and the identification of key intervention areas, the CSR Committee has developed targeted programs across three strategic focus domains:

   - Education (Vidya Prachar): Supporting inclusive access to education through general and special education initiatives, along with skill development and vocational training programs aimed at improving employability.
   - Healthcare (Aarogya Jeevan): Enhancing access to healthcare services by encouraging preventive healthcare practices, improving sanitation infrastructure, and supporting health awareness and outreach programs
   - Biodiversity (Swaccha Vatavaran): Promoting environmental stewardship through initiatives that protect biodiversity, conserve natural resources, and maintain ecological balance by safeguarding local flora and fauna.

   By aligning its CSR efforts with the genuine needs of local communities, Gloster Limited reinforces its commitment to generating positive social value and supporting the sustainable development of the regions in which it operates.

GLOSTER LIMITED

PRINCIPLE 5 Businesses should respect and promote human rights.

5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

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			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	355	0	0	327	11	3.36
Other than permanent	0	0	0	2	0	0
Total employees	355	0	0	329	11	3.34
Workers						
Permanent	3,349	277	8.27	3,412	355	10.40
Other than permanent	350	0	0	303	0	0
Total workers	3,699	277	7.29	3,715	355	9.56

**Human Rights trainings are only provided in Ananya Unit*

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

Category	FY 2025-26					FY 2023-24				
	FY 2024-25	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	353	0	0	353	100	327	0	0	327	100
Male	345	0	0	345	100	318	0	0	318	100
Female	8	0	0	8	100	29	0	0	29	100
Other than permanent	0	0	0	0	0	2	0	0	2	100
Male	0	0	0	0	0	2	0	0	2	100
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	**3,699**	**0**	**0**	**3,699**	**100**	**3,412**	**0**	**0**	**3,412**	**100**
Male	3,309	0	0	3,309	100	3,401	0	0	3,401	100
Female	40	0	0	40	100	11	0	0	11	100
Other than permanent	350	0	0	350	100	303	0	0	303	100
Male	**350**	**0**	**0**	**350**	**100**	**303**	**0**	**0**	**303**	**100**
Female	0	0	0	0	0	0	0	0	0	0

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

	Male		Female	
	Number	Median remuneration / salary/ wages of respective category	Number	Median remuneration / salary/ wages of respective category
Board of Directors	6	7,00,000	1	8,90,000.00
Key managerial personnel	2	61,98,600	0	-
Employees other than BoD and KMP	341	428136.5	8	2,17,980.00
Workers*	3309	166715.5	40	43,095.63

* Only permanent workers

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wage	0.79%	0.71%

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)**

   At Gloster Limited, respect for human rights is a core value underpinning our commitment to fair, ethical, and responsible business and employment practices. We strive to protect and promote human rights across our operations, ensuring a dignified and inclusive workplace.

   We have established a structured grievance redressal framework across all units, supported by designated committees and defined procedures. Employees, workers, and stakeholders can raise concerns—including human rights–related grievances—through multiple accessible channels, including formal mechanisms and grievance boxes, ensuring confidentiality and ease of access. All grievances are reviewed and addressed in line with established protocols.

   Our Whistle Blower Policy further provides a secure avenue to report concerns, with a strong emphasis on safeguarding the confidentiality and anonymity of complainants while enabling fair and objective review and corrective action.

   We uphold the dignity of all individuals irrespective of gender or hierarchy and expect responsible conduct at all levels. Providing a safe, respectful, and conducive work environment remains integral to our employment practices and is reinforced through our Human Rights Policy.

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

We are committed to providing an open and accessible platform that enables our employees and workers to raise concerns and lodge complaints without fear or hesitation. We encourage reporting of any violations of our Code of Conduct or human rights standards through established channels such as email and physical complaint boxes placed at appropriate locations. Our employees exercise their right to freedom of association through recognized trade unions, which submit formal representations on labour-related grievances to senior management. All complaints received are duly recorded in a grievance register for monitoring and future reference.

To strengthen our grievance management framework, we have implemented a digital solution through grievance-management software (Soft Web), which facilitates structured documentation, tracking, and resolution of cases. Our Human Resources Department reviews each complaint and provides necessary counselling and guidance to the concerned individuals, with the objective of ensuring timely and effective resolution.

Our workers' union plays a significant role in safeguarding employee interests and advocating for worker rights. Union representatives collect grievances from workers and engage with our HR function and senior management to arrive at mutually acceptable solutions. This collaborative mechanism enables effective grievance resolution and ensures that concerns are addressed in a fair, transparent, and timely manner.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child labour	0	0	None	0	0	None
Forced labour	0	0	None	0	0	None
Wages	0	0	None	0	0	None
Other human rights related issues	0	0	None	0	0	None

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

   We are committed to fostering and nurturing an inclusive workplace culture and to providing equal opportunities to all individuals. We have established BRSR and Equal Employment Opportunity policies that define clear guidelines for maintaining a work environment free from discrimination on the basis of race, colour, religion, sex, sexual orientation, gender identity or expression, age, disability, marital status, citizenship, national origin, genetic information, or any other characteristic protected under applicable laws.

   We have implemented a structured grievance redressal mechanism to capture, document, and address cases related to discrimination and harassment effectively. This framework enables employees and stakeholders to report concerns through defined channels, ensuring that all complaints are reviewed and resolved in a systematic and timely manner.

   We also conduct regular awareness and training sessions to educate employees on the importance of upholding these policies and fostering a culture of respect, inclusivity, and accountability across the organization.

9. **Do human rights requirements form part of your business agreements and contracts?**

   We are evaluating the scope of including human rights assessment requirement to be a part of the Company's business agreements and contracts.

10. Assessment of the Year

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

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

Not applicable

Leadership Indicators

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

   As human rights complaint was not reported in FY 2025-26, hence not applicable.

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

   Gloster Limited's Ananya Unit has previously been awarded the SA 8000:2014 certification by Social Accountability International (SAI), reflecting alignment with globally recognized standards on workplace human rights and social accountability. The principles of the SA 8000 framework continue to guide our approach to responsible labour practices and ethical working conditions.

   The Company remains committed to upholding employee dignity, ensuring fair treatment, and fostering a responsible and inclusive work environment in line with globally accepted best practices.

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?**

   We have taken steps to ensure that most of our key establishments, including offices and plant locations, are accessible to persons with disabilities. This includes the deployment of infrastructure and facilities designed to promote ease of movement and workplace inclusivity.

   Our approach to accessibility includes the provision of ramps and elevators to support individuals with mobility impairments, as well as designing doorways and corridors to accommodate wheelchair access.

   Through these measures, we seek to create a barrier-free and inclusive work environment for our employees and visitors. This commitment reflects our focus on promoting diversity, equity, and equal opportunity across our operations.

4. **Details on assessment of value chain partners**

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced labour	
Sexual harassment	
Discrimination at workplace	
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.**

   Not applicable.

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26	FY 2024-25
From renewable sources (TJ)		
Total electricity consumption (A)	5.93	5.50
Total fuel consumption (B)	43.22	41.90
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**49.16**	**47.40**
From non-renewable sources (TJ)		
Total electricity consumption (D)	89.30	88.20
Total fuel consumption (E)	14.09	14.11
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**103.99**	**102.30**
Total energy consumed (A+B+C+D+E+F)	152.55	149.71
Energy intensity per rupee of turnover (Total energy consumed in TJ / Revenue from operations in INR)	**0.00000001682**	**0.000000023**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP	**0.0000003422**	**0.00000049**
Energy intensity in terms of physical output(Total production in MT)	**0.00246781**	**0.0025**

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

Yes, independent assessment has been carried out by TÜV SÜD

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.**

   Gloster Limited is not classified among the 13 sectors designated as consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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) Ground water	-	-
(III) Third party water	-	-
(IV) Seawater / desalinated water	-	-
(V) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	-	-
(Total water consumption / Revenue from operations adjusted for PPP	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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 Ground water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(III) To Sea water	-	-
- 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)	-	-

If any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency
No, independent assessment has not been carried out by any external agency

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**
   We are in the process of progressively strengthening our water management practices across operations. While a Zero Liquid Discharge (ZLD) system has not yet been implemented, we are evaluating the feasibility of introducing such systems at our key units in alignment with our long-term sustainability objectives. As part of our ongoing efforts, we have initiated measures to better monitor and manage water usage, including the installation of water metering systems. These steps reflect our commitment to enhancing water efficiency and advancing towards more responsible and sustainable water management practices over time.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Nox	Tonnes	25.64	11.39
Sox	Tonnes	13.72	0.13
Particulate matter (PM)	Tonnes	-	42.78
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

Yes, independent assessment has been carried out by TÜV SÜD

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total scope 1 emission	**Metric tonnes of CO2 equivalent**	1,342.59	1,346.38
Total scope 2 emission	**Metric tonnes of CO2 equivalent**	17,611.97	17,810.82
Total scope 1 & 2 emission	**Metric tonnes of CO2 equivalent**	18,954.56	19,157.20
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) (Total emissions in tCO2e / Revenue from operations in INR)		0.00000209012	0.0000031
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions in tCO2e / Revenue		0.0000425131	0.000063
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total production in MT)		0.31	0.33

**Biogenic CO2 emissions are not included in scope 1 emission as per GHG protocol. Biogenic CO2 emission for FY 2024-25 and FY 2025-26 are 4,189.89 tCo2e and 4,322.42 tCo2erespectively*

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

Yes, independent assessment has been carried out by TÜV SÜD

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

At Gloster Limited, the management of greenhouse gas (GHG) emissions is a strategic priority, supported by a robust environmental management system and the adoption of innovative technologies. The Company is committed to reducing its carbon footprint and advancing toward carbon neutrality through continuous monitoring of significant GHG emissions and adherence to standards that exceed regulatory requirements.

As part of these initiatives, LPG-fired boilers have been deployed, with successful installation at the Ananya unit to reduce emissions and enhance energy efficiency. In addition, reliance on coal has been eliminated through the utilization of recycled jute process waste (jute caddies) as a renewable energy source. This approach not only lowers GHG emissions and air pollution but also addresses waste management challenges. By substituting coal with jute waste fuel, the Company reduces the carbon footprint associated with coal extraction and transportation, promotes circular economy principles, optimizes operational costs, and improves overall energy efficiency.

Further strengthening its sustainability efforts, the Company has installed a 1.39 MW rooftop solar power system at the Ananya unit. Collectively, these measures reflect Gloster Limited's strong commitment to environmental stewardship and sustainable development.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (MT)		
Plastic waste (Empty dye packet)	0.09	0.108
E-waste	-	-
Bio-medical waste	0.0196	0.0195
C&D waste	0	0
Battery waste	1.32	1.12
Radioactive waste	0	0
Other hazardous waste. Please specify if any	13.99	14.82
Other Non-hazardous waste generated (H). Please specify, if any.	945.33	861.54
Total waste generated	**960.75**	**877.60**
Waste intensity per rupee of turnover (Total waste generated in MT / Revenue from operations in INR)	**0.00000012**	**0.00000014**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in MT / Revenue from operations adjusted for PPP)	**0.000002154**	**0.000002893**
Waste intensity in terms of physical output (Total production in MT)	**0.015542**	**0.014985**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in MT)		
Category of waste		
Recycled	1.41	1.22
Reused	-	-
Other recovery option	-	-
Total	1.41	1.22
For each category of waste generated, total waste disposed by nature of disposal method (in MT)		
Category of waste		
Incineration	0.0196	0.0195
Landfilling	738.38	861.54
Other disposal options	220.93	14.82
Total	959.33	876.40

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

Yes, independent assessment has been carried out by TÜV SÜD

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

We have implemented comprehensive waste management practices with a focus on minimizing environmental impact and ensuring operational safety. A central element of this strategy is the reduction in the use of hazardous and toxic chemicals through the substitution of harmful substances with environmentally sustainable alternatives. For example, Jute Batching Oil (JBO), which contained poly-aromatic hydrocarbons (PAHs), has been replaced with Rice Bran Oil (RBO) in the jute emulsion process. This transition enables the production of hydrocarbon-free jute products, including food-grade jute bags used for packaging commodities such as cocoa, coffee, tea, and rice.

The Company's food-grade packaging products comply with the IJO Standard 98-01 (2005) as well as the German regulations on AZO dyes, ensuring that they are free from harmful substances and carcinogenic compounds. Furthermore, any hazardous waste generated during operations is disposed of through authorized recyclers, ensuring strict adherence to environmental and safety standards. Through these initiatives, Gloster Limited reinforces its commitment to sustainable production and responsible waste management practices.

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:

None of our operations are located in/around ecologically sensitive areas.

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

Not applicable

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

Gloster Limited adheres to all relevant environmental laws, regulations, and guidelines in India.

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**
   We do not operate in areas of water stress.
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**	18,693.07	20,086.63
Total Scope 3 emissions per rupee of turnover	**tCO2e/INR**	0.0000021	0.0000031
Total Scope 3 intensity per unit of production (optional)	**tCO2e/MT**	0.30	0.34
Note: The above figures for FY 2025-26 include emissions from Category 1, 2, 3, 5, 6, 7, 9, Whereas, FY 2024-25 figures includes emissions from Category 1, 2, 3, 5, 9.			

***The FY 2024-25 figure has been restated to align the calculation methodology of Category 3**

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

No, independent assessment has not been carried out by any external agency

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.**

   Gloster Limited does not operate in ecologically sensitive areas; therefore, there are no significant direct or indirect impacts on biodiversity in such regions. However, we are actively engaged in plantation programmes aimed at enhancing biodiversity within and around our operational premises. These initiatives contribute to the preservation and enrichment of the local ecosystem, reflecting our commitment to environmental protection and sustainable development.

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	Installation of PLC-controlled stenter machine	Installed 01 new PLC-controlled AC drive-operated stenter machine synchronized with the calendaring machine at the process house.	Improved process automation, production synchronization, operational efficiency, and product quality consistency.
2	Upgradation of spinning machines with AC variable drives	Installed 40 AC variable drive systems in spinning machines, replacing conventional starters	Reduced energy consumption, enabled smoother machine operation, and improved process control.
3	Transformer load optimization	Discontinued one 2.5 MVA transformer and redistributed load to two 1.25 MVA transformers.	Increased transformer load factor from 65% to 73%, resulting in better asset utilization and energy efficiency.
4	Installation of HVLS fans	Installed 04 HVLS fans in S4A Department, 04 in Labor Dormitory, and 02 in Ananya Lifestyle Department.	Improved air circulation, enhanced employee comfort, and reduced energy consumption compared to conventional ventilation systems.
5	LED lighting replacement	Installed 16 units of 135 W high-bay LED lights in the new felt department.	Reduced electricity consumption, improved workplace illumination, and lowered maintenance requirements.
6	PLC automation of Dornier loom panels	Modified 04 Dornier loom panels to PLC-operated systems.	Improved operational efficiency, process reliability, and reduced machine breakdown time.
7	Replacement of DC motors with AC backup motors	Installed 12 new AC backup motors in place of old DC motors in Dornier looms.	Enhanced energy efficiency, operational reliability, and reduced maintenance issues.
8	Installation of tower lights in looms	Installed 40 tower lights in Dornier looms for warp and weft yarn breakage indication.	Enabled quicker fault identification, reduced downtime, and improved productivity.
9	Relocation of distribution boards (DBs)	Relocated 03 distribution boards to safer locations to prevent water ingress during monsoon.	Reduced electrical hazards, minimized risk of short circuits, and improved workplace safety.
10	Safety signage and awareness measures	Installed safety signage and cautionary stickers across production floors.	Enhanced hazard awareness, strengthened safety culture, and improved compliance with safety practices.
11	Installation of EOCR in carding machines	Installed 30 Electronic Over-Current Relays (EOCR) in carding machines.	Prevented motor damage, improved machine protection, reduced maintenance costs, and enhanced energy efficiency.

5. **Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**
   Gloster Limited is currently improving its existing Emergency Action Plan to addresses potential risks unique to the jute industry, such as supply chain interruptions, machinery breakdowns, or natural calamities that could impact crop production. We are in the process of developing a comprehensive strategy that includes data backup systems, alternative sourcing options, and emergency response protocols to maintain production and delivery schedules. By prioritizing employee safety, safeguarding assets, and establishing clear communication channels, we aim to minimize downtime and financial losses, thereby maintaining customer trust and long-term sustainability even in the face of adversity.

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.**
   Gloster Limited did not identify any material or significant adverse environmental impacts directly attributable to its value chain during the reporting period.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**
   We are in the process of identifying critical suppliers based on the value and nature of our business relationships. As part of this initiative, we are developing a comprehensive ESG assessment checklist. This checklist will be integrated into our supplier due diligence process and applied during both the onboarding of new suppliers and the periodic review of existing partners. Additionally, all our suppliers are required to comply with the company's Supplier Code of Conduct, which mandates adherence to applicable socio-environmental regulations. These steps reflect our commitment to improving transparency, responsible sourcing, and sustainable practices throughout our value chain.

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

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

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

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chamber of Commerce	National
2	Indian Jute Mills Association (IJMA)	National
3	Indian Jute Industries Research Association	National
4	Federation of Indian Exporters Organisation	National
5	Indian Green Building Council	National
6	The Bengal Chamber of Commerce & Industry	National
7	Confederation of Indian Industry (CII)	National
8	Indo German Chamber of Commerce	National
9	Indo American Chamber of Commerce	National
10	Export Promotion Council for Handicrafts (EPCH)	National
11	Jute Products Development and Export Council (JPDEC)	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.**
   Gloster Limited has not engaged in any anti-competitive conduct in the reporting period.

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**
   None

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

   The CSR Committee regularly undertakes internal evaluations to assess the impact and effectiveness of ongoing CSR initiatives.

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

   Not applicable, as Gloster Limited has not undertaken any recent land acquisitions. All ongoing expansion projects at the main unit in Bauria are being carried out exclusively on land that is already owned or previously acquired by the company.

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

   At Gloster Limited, our Corporate Social Responsibility (CSR) initiatives are aligned with our vision and mission to enhance the quality of life of communities in and around our areas of operation. We are committed to fostering transparent and trustworthy relationships with local communities, with their well-being forming the cornerstone of our efforts.

   Our CSR programs are centered on key focus areas such as education, healthcare, and social welfare. We actively engage with community stakeholders to understand their needs and incorporate their feedback into our initiatives, with the objective of improving living standards in the surrounding regions.

   The CSR Committee plays a pivotal role in overseeing the effective implementation of projects and ensuring they deliver meaningful and measurable benefits to society. As part of our community-focused approach, we have established a grievance redressal mechanism through which CSR Committee representatives interact directly with local residents to identify and address concerns. Based on these interactions, appropriate solutions and support measures are implemented to resolve issues and promote sustainable community development.

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

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	17.52%	14.48%
Sourced directly from within India	99.20%	92.15%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.**

Location	FY 2025-26	FY 2024-25
Rural	86.05%	92 %
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	13.95%	8%

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).**

   Not applicable

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

   Not applicable

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

   Yes, We, at Gloster Limited, in alignment with the requirements of Business Responsibility and Sustainability Reporting (BRSR) Principle 8, demonstrate our commitment to inclusive growth and responsible business conduct through policies and clauses that emphasize strengthening local supplier ecosystems, supporting community development, and addressing broader social and economic concerns. Our approach reflects a conscious effort to engage with and uplift local and potentially vulnerable supplier groups, while fostering innovation to meet environmental and social needs. Although not explicitly framed as a formal preferential procurement policy, these provisions collectively indicate our intent to promote equitable economic participation and inclusion within our value chain.

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

   Gloster Limited offers assistance to registered farmers in cultivating organic jute and obtaining certification from the National Programme for Organic Production (NPOP). The involvement of IMO organic raw jute farmers has risen from 110 in 2013 to around 461 in 2025, with 461 of them being certified by IMO.

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

   At present, procurement of organic jute accounts for less than 1% of Gloster Limited's total input raw materials by value.

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

Sr. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	Not applicable			
2				

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.**
   Not applicable

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR projects	Nos. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Plantation Programme	4,350	-
2	Vidya Prachar	91	100%
3	Aarogya Jeevan	4,340	100%

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.**

   At Gloster Limited, we follow a structured and systematic approach to manage consumer complaints and feedback. Consumers are encouraged to communicate their concerns via email to the relevant department. Upon receipt, the concerned department heads from Procurement, Production, and Sales & Marketing assess the validity of the complaint and, where required, initiate a detailed investigation. Any matters that remain unresolved are subsequently escalated to the leadership team for further review and appropriate resolution.

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

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other						

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

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

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.

   As part of our ongoing efforts to enhance operational efficiency, we at Gloster Limited are evaluating the digitalization of our customer and back-office processes. To address previous data integrity issues, we have upgraded our ERP system from Software Technologies Ltd. to SAP B1. All internal documents are now securely managed and limited to internal circulation. Guided by the results of our risk assessment, we are also developing a comprehensive framework to address cybersecurity and data privacy risks.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

   No complaints related to privacy or data breaches were received during the reporting period.

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

   a. Number of instances of data breaches - 0

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

   c. Impact, if any, of the data breaches – Not applicable

Leadership indicators

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

   Information about company products can be found on the company websites and in the Sustainability Report. Gloster Limited actively participates in exhibitions and international trade shows to present its products on B2B platforms and promote awareness about the use of jute products, emphasizing their biodegradable nature and minimal environmental impact.

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

   Our finished products are crafted from jute, a natural and biodegradable material. As such, we advocate for establishing an environmentally sustainable end-to-end value chain for our stakeholders. Additionally, we educate consumers about the eco-friendly advantages of jute bags, including their biodegradability, durability, affordability, and strength, through connections with wholesalers and trade partners.

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

   Gloster Limited operates as a vertically integrated company, experiencing infrequent disruptions in its manufacturing process. Export orders are accepted only after thorough capacity evaluations, mitigating risks associated with low production levels. Given that the company's operations and products/services do not meet the criteria for essential services, this aspect is not applicable to Gloster Limited.

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)**

   Marks are usually made as per requirement of the buyer and/or as per importing country's requirement. Basic details displayed such as - product name, weight, country of origin, bale no. etc. We take annual feedback from some of our customers regarding their satisfaction, as a part of our activity of QMS as per ISO 9001:2015.

   Jute, being a natural fiber, doesn't necessitate product labelling. However, products exported to developed countries adhere to geographically mandated quality standards. Our R&D team consistently updates our food-grade jute bags to comply with evolving requirements outlined in the IJO 98/01 standard, the primary standard for food-grade packaging in India. There have been no instances of non-compliance with product and service information labelling during the reporting period, reflecting our commitment to product responsibility.

   Gloster Limited places a high priority on carefully evaluating customer feedback to gain valuable insights into customer preferences and perceptions. Prompt improvement initiatives are implemented throughout the value chain based on customer reviews collected from online and offline channels annually, illustrating our proactive approach to assessing customer feedback.

Assurance statement on third-party verification of sustainability information

Unique identification no.: 3153268373

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Gloster Limited, 21 Strand Road IN - 700001 Kolkata** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (here in after referred as 'BRSR') of Gloster Limited, (hereinafter "Company") for the period from 01-04-2025 to 31-03-2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **Gloster Limited**, in reference to:

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 26 as listed below

Sr No.	BRSR Indicator	Description of Indicator
1	Section A – 20-a	Employees and workers (including differently abled).
2	Section A – 20-b	Differently abled Employees and workers.
3	Section A – 21	Participation/Inclusion/Representation of women.
4	Section A – 22	Turnover rate for permanent employees and workers.
5	Section A – 25	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct.
6	Section C - Principle 1 - E-9 (Essential Indicator)	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.
7	Section C – Principle 1 – E- 1 (Essential Indicator)	Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year.
8	Section C – Principle 2 – E- 4 (Essential Indicator)	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities.
9	Section C – Principle 3 – E- 1 (a, b,c) (Essential Indicator)	Details of measures for the well-being of employees and workers.
10	Section C – Principle 3 – E- 2 (Essential Indicator)	Details of retirement benefits, for Current Financial Year.
11	Section C – Principle 3 – E- 3 (Essential Indicator)	Accessibility to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.
12	Section C – Principle 3 –E- 5 (Essential Indicator)	Return to work and Retention rates of permanent employees and workers that took parental leave.
13	Section C – Principle 3 – E- 8 (Essential Indicator)	Details of training given to employees and workers.
14	Section C – Principle 3 – E- 9 (Essential Indicator)	Details of performance and career development reviews of employees and worker.
15	Section C – Principle 3 – E - 11 (Essential Indicator)	Details of safety related incidents.

Sr No.	BRSR Indicator	Description of Indicator
16	Section C – Principle 3 – E- 13 (Essential Indicator)	Number of Complaints on working conditions & Health safety made by employees and workers.
17	Section C – Principle 3 – E- 14 (Essential Indicator)	Assessments for the year (Health and safety practices, Working Conditions).
18	Section C – Principle 5 – E- 1 (Essential Indicator)	Employees and workers who have been provided training on human rights issues and policies of the entity.
19	Section C – Principle 5 – E- 2 (Essential Indicator)	Details of minimum wages paid to employees and workers.
20	Section C – Principle 5 – E- 6 (Essential Indicator)	Number of Complaints made by employees and workers
21	Section C – Principle 5 –E- 7 (Essential Indicator)	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
22	Section C – Principle 6 – E-1 (Essential Indicator)	Details of total energy consumption and energy intensity.
23	Section C – Principle 6 – E-6 (Essential Indicator)	Details of air emissions (other than GHG emissions) by the entity.
24	Section C – Principle 6 – E-7 (Essential Indicator)	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions).
25	Section C – Principle 6 – E- 9 (Essential Indicator)	Details related to waste management
26	Section C – Principle 8 – E- 3 (Essential Indicator)	Describe the mechanisms to receive and redress grievances of the community.
27	Section C – Principle 8 – E- 4 (Essential Indicator)	Percentage of input material (inputs to total inputs by value) sourced from suppliers
28	Section C – Principle 8 – E- 5 (Essential Indicator)	Job creation in smaller towns
29	Section C – Principle 9 – E- 1 (Essential Indicator)	Mechanisms to receive and respond to consumer complaints
30	Section C – Principle 9 – E- 3 (Essential Indicator)	Number of consumer complaints.
31	Section C – Principle 9 – E- 7 (Essential Indicator)	Information related to data breach

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The Management representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the Management representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based upon the ISO 17029 and ISAE 3000. The applied level of assurance was "limited assurance". Because the level of assurance obtained in a limited assurance, the engagement is lower than in a reasonable assurance engagement, the procedures the verification team performs in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement

The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures, along with control mechanisms, through onsite and offsite verification and Below sites are selected for Onsite Visit.

Sr. No.	Company Name	Site Adress
1	Gloster Limited	Gloster Limited (DTA and Ananya Unit) P.O Fort Gloster Bauria, Howrah -711310 West Bengal, India

Conclusion

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 08-06-2026 to 09-06-2026, TÜV SÜD has not be-come aware of any facts that lead to the conclusion that the selected indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external infor-mation sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Sanjeev Sharma
Verification Team Leader, TÜV SÜD
Management System Assurance

Place: Mumbai
Date: 16-07-2026