GUJARAT STATE FERTILIZERS & CHEMICALS LIMITED

Fertilizernagar - 391 750. Vadodara, Gujarat, INDIA.
CIN : L99999GJ1962PLC001121

NO.SEC/AR/2026 **4th September, 2026**

The Corporate Relationship Department BSE Limited 1st Floor, New Trading Ring Rotunda Bldg., P.J.Towers, Dalal Street Fort, MUMBAI - 400 001	The Manager, Listing Department National Stock Exchange of India Ltd. 'Exchange Plaza', C/1, Block G Bandra-Kurla Complex Bandra (East), MUMBAI - 400 051

SCRIP CODE : **500690** SYMBOL : **GSFC**

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

Ref.: Regulation 34(2)(f) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to Regulation 34(2)(f) of the Listing Regulations, please find enclosed the Business Responsibility and Sustainability Report ("BRSR") for the FY 2025-26.

Aforesaid Report is also available on the website of the Company at
https://www.gsfclimited.com/Content/writereaddata/Portal/Document/185_1_1_BRSRreport2025-26.pdf

We request you to take the same on record.

Thanking you,
Yours faithfully,
For Gujarat State Fertilizers & Chemicals Limited

NIDHI PILLAI

Digitally signed by NIDHI PILLAI
DN: c=IN, o=Personal, title=2478,
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postalCode=391750, st=Gujarat,
serialNumber=63f90854491d7703
e944f18952481d557dab34868885
430561e699f882871e40, cn=NIDHI
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Nidhi Pillai
Company Secretary &
Vice President (Legal & HRS)
Membership No.: A15142
E-mail : nidhi.pillai@gsfcltd.com

Encl: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

I-1. Corporate Identity Number (CIN) of the listed entity
L99999GJ1962PLC001121

I-2. Name of the listed entity
Gujarat State Fertilizers & Chemicals Limited

I-3. Year of incorporation
15/02/1962

I-4. Registered office address
P.O. FERTILIZERNAGAR, VADODARA - 391750

I-5. Corporate address
P.O. FERTILIZERNAGAR, VADODARA - 391750

I-6. E-mail
investors@gsfcltd.com

I-7. Telephone
+91-265-2242451

I-8. Website
www.gsfclimited.com

I-9. Financial year for which reporting is being done
2025-26

I-10. Name of the Stock Exchange(s) where shares are listed
BSE Limited, National Stock Exchange of India Limited

I-11. Paid-up Capital
Rs. 79,69,55,060

I-12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.
Smt. Nidhi Pillai, Company Secretary & Vice President (Legal & HRS),
Telephone: +91-265-3093582
Email: investors@gsfcltd.com

I-13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).
Standalone

I-14. Name of assurance provider
Not applicable

I-15. Type of assurance obtained
Not applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Fertilizers and Agro-products, Chemicals and chemical products	87%
2	Trading	Fertilizers and Agro-products, Chemicals and chemical products	13%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	P&K Fertilizers	20122	63%
2	UREA	20121	13%
3	INDUSTRIALS PRODUCTS	20119	15%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	4	28	32
International	0	0	0

III-19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	24
International (No. of Countries)	28

b. What is the contribution of exports as a percentage of the total turnover of the entity?
2.49%

c. A brief on types of customers

The Company, through its robust network of authorized dealers and distributors, supplies essential agricultural inputs such as fertilizers, specialty nutrients, seeds and services to farmers across our marketing states. Our wholly owned subsidiary – GSFC Agrotech Limited provides farmers access to bulk and non-bulk agri-inputs through a wide retail network operated under the Company-Owned, Company-Operated model. Additionally, we serve a diverse industrial client base, providing quality products to automotive, chemical, textile, pharmaceutical and paints sectors.

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No.	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Employees						
1	Permanent (D)	963	902	93.67%	61	6.33%
2	Other than Permanent (E)	61	55	90.16%	6	9.84%
3	Total employees (D + E)	1024	957	93.46%	67	6.54%
Workers						
1	Permanent (F)	1649	1581	95.88%	68	4.12%
2	Other than Permanent (G)	3675	3498	95.18%	177	4.82%
3	Total Workers (F + G)	5324	5079	95.40%	245	4.60%

b. Differently abled Employees and workers:

No.	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	8	6	75.00%	2	25.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	8	6	75.00%	2	25.00%
Differently Abled Workers						
1	Permanent (F)	15	12	80.00%	3	20.00%
2	Other than Permanent (G)	4	3	75.00%	1	25.00%
3	Total Workers (F + G)	19	15	78.95%	4	21.05%

IV-21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	8	2	25.00%
Key Management Personnel	3	1	33.33%

Note: The Managing Director is classified as both a member of the Board of Directors and as a Key Managerial Personnel.

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.07%	3.20%	6.83%	9.24%	1.63%	8.80%	9.53%	6.61%	9.37%
Permanent Workers	6.59%	4.38%	6.50%	6.96%	0.00%	6.68%	8.35%	1.50%	8.10%

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

V-23. (a) Names of holding / subsidiary / associate companies / joint ventures.

S. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	GSFC Agrotech Limited	Wholly Owned Subsidiary	100	Yes
2	Gujarat Port and Logistics Company Limited	Subsidiary	60	No
3	Vadodara Jal Sanchay Private Limited	Subsidiary	60	Yes
4	Gujarat Green Revolution Company Limited	Associate	46.9	Yes
5	Vadodara Enviro Channel Limited	Associate	28.6	Yes
6	Karnalyte Resources INC	Associate	47.7	No
7	Gujarat Data Electronics Limited	Associate	23	No

Note: Gujarat Data Electronics Limited continues to remain a dormant Company during the reporting period.

VI. CSR Details

VI-24. Provide the following CSR details

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

ii) Turnover (in Rs.) – 1,08,27,25,43,079

iii) Net worth (in Rs.) – 1,21,11,46,66,999

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 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 - A mechanism is in place to interact with community leaders to understand and address their concerns, if any. Communications in the form of complaints/grievances are addressed during meetings with the respective community leaders.	0	0	-	0	0	-
Investors (other than shareholders)	Yes - Shareholders and other investors can raise their queries and concerns by sending an email to investors@gsfcltd.com. Grievances/complaints can also be raised on the grievance redressal platform of SEBI – SCORES. The contact details of the designated officials of the Company responsible for assisting and handling investor grievances are provided on the Company's website at https://www.gsfclimited.com/investor-s-grievance-redressal	0	0	There were no complaints / grievances received from investors other than shareholders	0	0	-
Shareholders	Yes - Shareholders and other investors can raise their queries and concerns by sending an email to investors@gsfcltd.com. Grievances/complaints can also be raised on the grievance redressal platform of SEBI – SCORES. Contact details of the designated officials of the Company responsible for assisting and handling investor grievances are provided on the website of the Company at https://www.gsfclimited.com/investor-s-grievance-redressal	43	2	Two complaints were received from one shareholder on 23/03/2026 and 27/03/2026 respectively, which have been duly replied by the	44	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 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
				Registrar and Share Transfer Agent. However, post resolution, the same were pending with SEBI for closure at SCORES platform. These complaints are closed and duly reported in the quarter ended 30/06/2026			
Employees and workers	Yes, please refer to Principle 3, El-6 for details	0	0	-	0	0	-
Customers	Yes, the consumer complaint number and email ID are provided on fertilizer packaging to enable customers to register their queries. Customers can also file complaints through the Consumer Complaint Portal available on the Company's website. Please refer to Principle 9, EI-1 for details.	78	0	-	70	0	-
Value Chain partners	Yes. Communication platforms for vendors for resolution of their grievances are made available. Vendors can contact the Company for resolution of their issues/grievances by raising them to	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 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
	the officials concerned, and also at email id - info@gsfcltd.com. Company's officials, including department heads are easily accessible to vendors to register/communicate the issues being faced.						
Other (please specify)							

VII-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	Health and Safety	R	Given the complex nature of chemical manufacturing, safeguarding the well-being of employees and nearby communities is crucial. Focusing on this material topic helps ensure safe and resilient working conditions, protects our stakeholders, and maintains compliance with relevant health and safety regulations.	The Company places top priority on ensuring the Health and Safety of its workforce. The Safety department drives a strong safety culture through: i. Conducting plant safety inspections, safety audits, and addressing unsafe actions or conditions; ii. Regular 'Toolbox talks' focused on safety norms and Learning from Incidents (LFI), along with periodic training and awareness sessions; iii. Providing appropriate personal protective equipment (PPE) to employees. iv. Ensuring adherence to Management of Change (MOC) requirements through HAZOP (Hazard and Operability Study) v. Regularly reviewing and updating Safety Plans and Manuals; and Implementing Process Safety Management (PSM) elements. vi. We are ISO 45001:2018 Occupational Health	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)
				and Safety Management System certified, showing our commitment to keeping our workplaces risk-free and maintaining high standards of workplace health and safety across all operations. Senior management also periodically reviews these risks and ensures that effective mitigation measures are in place. Additionally, the Company has an occupational health and safety management system in place for all employees and contract workers. Regular mock drills and departmental health, safety, and environment committee meetings ensure facilities are continually updated and improved. Health awareness initiatives, including emails on seasonal and lifestyle diseases, training programs, and super-speciality camps, are conducted throughout the year. For more details, please refer to Principle 3, Essential Indicators 10 and 12.	

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)
2	Operational Efficiency of Legacy Plants	R	Operational efficiency is a critical focus for our industry due to the significantly high energy and resource intensity of manufacturing. Also, several of our facilities are legacy units that require careful maintenance and optimized operations to ensure operational soundness and safety. Enhancing efficiency directly influences cost control, uninterrupted and compliant operations, and significantly reduces our environmental footprint. It also plays a key role in managing our impact on external stakeholders, including regulatory bodies, local communities, and the broader ecosystem.	The Company mitigates these risks by: • Periodically revamping and refurbishing plants to maintain operational efficiency. • Following a scheduled maintenance plan to prevent unexpected breakdowns. • Upgrading infrastructure with the latest equipment to implement modern manufacturing technology. • Conducting regular safety audits and inspections to identify and rectify potential hazards. • Carrying out periodic risk assessments, with senior management reviewing and ensuring the implementation of necessary mitigation measures.	Negative
3	Employee Development	O	The sustainable growth of the organisation depends heavily on the quality of its human resources. The Company believes that a competent, talented, knowledgeable, and skilled workforce is essential to achieving its business objectives. To support this, the Company is dedicated to investing in the growth and well-being of its employees, helping to		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)
			build a motivated and productive team that contributes to long-term success.		
4	Energy Efficiency and Emission Reduction	O	• GSFC's operations have a direct impact on the environment through energy use and associated emissions. Improving energy efficiency and reducing emissions are essential for minimising environmental impact and enhancing cost competitiveness. We also anticipate upcoming policies and advancements in tracking and reducing emissions and energy usage for sustainable business practices. The Company has also invested in harnessing renewable energy by installing windmills and solar panels in our locations. Proactively addressing this topic supports our long-term sustainability goals and positions us competitively in an ESG-driven economy.		Positive
5	Water consumption	R	The Company's operations are highly water-intensive and rely heavily on freshwater sources. This poses a risk due to the potential scarcity of water, which could disrupt operations and impact business continuity.	The Company has implemented various measures to address water consumption, including rainwater harvesting and the development of green zones at all manufacturing locations	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)
			However, there is also a strategic opportunity to reduce our water footprint by adopting circular economy practices, such as treating and reusing wastewater, thereby enhancing sustainability and resilience.	to improve the water table. Additionally, the Company has undertaken a Tertiary Treatment Waste Water Plant (TTWWP) project for further treatment of municipal sewage and its utilization in industrial processes, thereby minimizing freshwater consumption and enhancing sustainability. Also, several of our facilities, including the Sikka and Fibre plants, along with various Vadodara-based units, have successfully achieved 100% Zero Liquid Discharge (ZLD), reflecting our strong commitment to environmental stewardship.	
6	Community Development	O	As a responsible corporate citizen, GSFC integrates CSR into its core business practices. The Company has been actively involved in CSR initiatives even prior to the statutory mandate under the Companies Act, 2013. These initiatives aim to enhance the Human Development Index of the country through efforts in education, women empowerment, societal upliftment, and healthcare improvement.		Positive
7	Responsible Governance	O	As a Company promoted by the Government of Gujarat, GSFC has a greater responsibility to operate with transparency, ethics, and accountability. Responsible conduct is important not just to comply with laws and regulations		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)
			but also to maintain the trust of diverse stakeholders, including the government, local community, investors, etc. By focusing on strong governance and ethical practices, GSFC reduces risks, stays compliant, and supports sustainable growth. These principles guide the Company in building a resilient, responsible, and trusted organisation that creates sustained value for its stakeholders.		
8	Risk Management and Compliance.	R	The Company's performance is significantly influenced by external factors such as weather patterns, government subsidies, raw material prices, market volatility, and geopolitical conditions. Effective risk management is essential for maintaining consistent performance. Additionally, adherence to laws and regulations is critical for responsible conduct and long-term sustainability. The regulatory landscape is dynamic, necessitating ongoing compliance efforts.	The Company’s Board of Directors and senior management have established robust governance practices and a comprehensive risk management system. This includes: • Regular reviews and updates of systems, processes, corporate governance practices, internal controls, and standard operating procedures to align with industry best practices. • Obtaining certifications for quality and environmental standards. • Implementing a risk management framework for identifying, assessing, and mitigating risks, with periodic reviews by senior management.	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)
				• Establishing and continuously monitoring a compliance system to ensure adherence to laws and regulations. Any identified lapses or gaps are addressed by strengthening internal systems.	
9	Hazardous Waste Management	R	During our production operations, various types of waste are generated, some of which are classified as hazardous. If not managed properly, such waste can pose significant risks to multiple stakeholders and the surrounding ecosystem. Additionally, GSFC operates under stringent regulations governing the type and quantity of waste disposed and discharged. Recognizing the potential environmental and social impact, we identify waste management as a key material topic.	GSFC follows a comprehensive waste management approach aligned with regional and state regulatory frameworks. Our system emphasizes effective waste segregation and ensures the safe transfer of waste to authorized third-party agencies for appropriate treatment and disposal. Our waste strategy is guided by the principles of Reduce, Reuse, Recycle, Recovery, and Responsible Disposal, driving us toward a more circular and sustainable industrial model. A key aspect of our sustainability efforts involves converting a certain portion of our waste into valuable resources. This not only minimizes waste generation but also enhances resource efficiency and reduces operational costs. We also invest in research and development to improve the sustainability and manageability of our	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)
				products. Also, we are certified under ISO 14001 and Responsible Care, reinforcing our adherence to global standards in environmental management.	
10	Safety & Environmental Stewardship of Products	O	At GSFC, we are dedicated to upholding rigorous quality and safety standards throughout the entire product lifecycle—from manufacturing and storage to end-use and disposal. Our commitment to comprehensive product stewardship aims to proactively mitigate environmental and safety risks associated with our products.		Positive

SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	No	No	No	No	No	No	Yes	No
1. c. Web Link of the Policies, if available	Yes[1]	Yes[2]	Yes[3,4]	Yes[3]	Yes[4,8]	Yes[2,7]	Not Applicable	Yes[5]	Yes[6]
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	Responsible Care Certificate ISO 9001:2015 Quality Management System	ISO 45001:2018 Occupational Health and Safety Management System	-	-	ISO 50001:2018 Energy Management System ISO 14001:2015 Environment Management System	-	-	ISO 9001:2015 Quality Management System
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	None	None	None	None	None	None	None	None	None

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.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Remarks:

1. Code of Conduct for Directors and Senior Management, Vigil Mechanism / Whistle Blower Policy:
   The Company has adopted a comprehensive Code of Conduct that defines the ethical, legal, and professional standards applicable to its directors and senior management. The Code reflects the principles of responsible leadership, transparency, and accountability, and is aligned with the provisions of the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Integrated Management System Policy, Responsible Care and QEHSE Management System:
   The Company has an established Integrated Management System (IMS) Policy to ensure consistent adherence to quality, environmental, health, and safety standards. In addition, the Energy policy, Responsible Care and QEHSE Management System – Apex Manual is available to all employees on the intranet. This comprehensive manual includes the Registrar of Regulations, departmental manuals, standard operating procedures, and detailed guidelines covering sustainability, product safety, and process efficiency.
3. Vigil Mechanism / Whistle Blower Policy:
   In addition to formal policies, the Company has adopted an "Equal Opportunity, Gender Equity & Gender Sensitivity" Policy, along with a comprehensive Handbook of HR Policies & Practices, both accessible to employees via the intranet. These documents serve as practical guides to workplace conduct, employee welfare, and organizational procedures.
4. Integrated Management System Policy:
   The Integrated Management System (IMS) Policy provides a framework for managing Quality, Environment, Occupational Health, Safety, and Energy performance. It sets out commitments towards legal compliance, resource conservation, pollution prevention, energy efficiency, workplace safety, risk management, and continual improvement.
5. Corporate Social Responsibility (CSR) Policy:
   Driven by a long-standing commitment to inclusive growth, the Company actively engages in community development through initiatives that enhance quality of life, education, healthcare, and environmental well-being. These efforts are guided by a formal policy aligned with the Companies. Act, 2013, and focus on uplifting communities around its operational areas.
6. Integrated Management System Policy and Cybersecurity and Data Privacy Framework:
   In alignment with its IMS Policy, the Company has also established a robust framework to address cybersecurity and data privacy risks. This framework is integrated into the Company's IT Policy, which is accessible to all employees via the intranet portal and supports the safe and secure handling of information across the organization.
7. Risk Management Policy:
   The Company has established a Risk Management Policy that outlines its approach to identifying, assessing, mitigating, and monitoring various business risks. The Policy also defines the roles and responsibilities of the designated committee and relevant stakeholders in managing risks, including operational, strategic, financial, disaster-related, and other business risks.
8. Equal Opportunity, Gender Equity & Gender Sensitivity Policy:
   The Company has adopted an "Equal Opportunity, Gender Equity & Gender Sensitivity" Policy, which is accessible to employees through the intranet. The Policy provides guidelines for ensuring equal opportunities, promoting gender equity and sensitisation, preventing workplace discrimination and harassment, and addressing gender-related grievances through defined redressal mechanisms.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Dear Stakeholders, At Gujarat State Fertilizers & Chemicals Limited (GSFC), sustainability is at the core of our long-term growth. Guided by our commitment to responsible business conduct and operational excellence, we are actively embedding sustainable practices across our entire value chain. As a Government of Gujarat promoted Company, we hold ourselves to the highest standards of transparency, accountability, and statutory compliance. In line with India's clean energy transition journey, GSFC is steadily expanding its renewable energy portfolio and strengthening decarbonisation efforts. In FY 2025–26, we started benefiting from our 50% share in the established 75 MW solar power project at GIPCL's Vastan Lignite Mines near Surat under the group captive model. With this addition, GSFC's total installed renewable energy capacity has reached 217.94 MW, including 152.8 MW of wind energy and 65.14 MW of solar energy. Today, green power meets nearly 50% of our overall electricity needs, significantly cutting our dependence on conventional fuels and lowering greenhouse gas emissions. Looking ahead, we are evaluating further solar opportunities for our Sikka unit. Beyond renewable expansion, we have planned to improve operational efficiency and reduce emissions across our manufacturing operations. At the Vadodara unit, the Waste Heat Recovery System (WHRS) supports recovery and reuse of thermal energy for internal steam and power generation, helping reduce dependence on conventional fuel sources. We have also implemented several energy-efficiency initiatives across facilities, including the installation of energy-efficient motors and pumps, Variable Frequency Drives (VFDs), and waste heat utilisation systems to optimise overall energy consumption. We have also strengthened our pollution control and environmental monitoring practices across our manufacturing facilities. By deploying advanced air pollution control measures at the source and utilizing continuous, real-time monitoring systems, we ensure strict compliance with CPCB and GPCB norms. Our focus remains on combining operational discipline with responsible environmental stewardship. Water conservation is another core operational priority. We have rolled out multiple initiatives to cut freshwater consumption through recycling, reuse, rainwater harvesting, and the utilisation of treated sewage water. For instance, rooftop rainwater harvesting systems across our primary facilities captured nearly 7.07 million litres of runoff in FY 2025-26. Additionally, there are 15 groundwater recharge wells outside factory premises. Moreover, treated sewage water from the Fertilizernagar Township STP is utilized for horticulture and internal operational use. To further scale these efforts, GSFC has partnered with Vadodara Jal Sanchay Private Limited to develop a 42 MLD tertiary treatment plant dedicated to reuse municipal sewage water for industrial purposes. Furthermore, the Sikka unit and several facilities within the Vadodara complex operate under Zero Liquid Discharge (ZLD) systems, ensuring treated effluents are recycled back into our operations wherever possible. We have also recently commissioned the Sulphuric Acid-5 Plant at our

	Vadodara unit, which is equipped with a ZLD mechanism. Through these combined efforts, we successfully reused approximately 28% of the overall wastewater generated across our operations during FY 2025–26, supporting our commitment to water conservation and resource efficiency. Our people are central to our success, and we remain committed to fostering a culture of continuous learning, employee well-being, and safe working conditions. During the year, we achieved 100% coverage of health and safety and skill upgradation training. In addition, 100% of our sites underwent comprehensive assessments covering health, safety, and working conditions, reinforcing our commitment to maintaining a safe and responsible workplace. We also provide occupational and non-occupational health and safety benefits to all employees, supporting their overall health and well-being beyond the workplace. Our continued focus on safety excellence was recognised with the World Safety Organisation (WSO) India (State) Award for OHS&E Excellence in the "Fertilisers & Chemicals" category for the third consecutive year. Beyond our factory walls, we remain equally committed to social equity; our CSR initiatives are tailored to support vulnerable and marginalised communities, who represent 50% of the total beneficiaries in our educational programs. On the governance front, we are strengthening our ESG management through structured oversight aligned with our long-term sustainability goals. Our operations are backed by globally recognised management systems and certifications, including ISO 9001, ISO 14001, ISO 45001, ISO 50001, and the Responsible Care certification, reinforcing our commitment towards quality, environmental management, occupational health and safety, and energy efficiency. Going forward, GSFC remains committed to integrating sustainability deeper into operational and strategic decision-making. Through continued investments in clean energy, decarbonisation, circularity, resource efficiency, and responsible governance, we aim to create long-term value for all stakeholders while contributing meaningfully towards a more sustainable and resilient future. Thank you.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Dr. Rajender Kumar, IAS, Managing Director (DIN 07161855), under the guidance of the Board of Directors and its committees is responsible for the implementation and oversight of the Business Responsibility policies.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. Dr. Rajender Kumar, IAS, Managing Director (DIN: 07161855), under the guidance and oversight of the Board of Directors and its committees, is responsible for decision-making, implementation, and oversight of sustainability-related and Business Responsibility policies.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Board									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes. The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the Company Secretary to the Board of Directors.									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.

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No	Yes[1]	Yes[2]	No	No	Yes[2]	No	No	Yes[2]

Remark:

1. The Responsible Care certificate: Indian Chemical Council (ICC)
2. ISO 9001, ISO 14001, ISO 45001, and ISO 50001: Bureau Veritas (India) Private Limited

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

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

Remarks: The Company does not have a policy on public advocacy. It actively engages with industry associations and trade bodies, and these interactions are periodically reviewed and conducted in alignment with the Company's Code of Conduct. No instances of non-compliance have been reported. Accordingly, the Company remains aligned with the intent of Principle 7

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

EI-1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of directors	6	**Training Provided** Awareness among the BoD was facilitated through periodic meetings during the year, where updates on key areas such as Company operations, energy performance, and sustainability-linked developments; including aspects aligned with the NGRBC principles were shared. **Impact** These engagements helped ensure the Board remained informed and sensitised to responsible business practices.	100.00%
Key Managerial personnel	6	**Training Provided** Diversity, Equity & Inclusion (DEI) and Prevention of Sexual Harassment (POSH) awareness training Language and communication skills training FAI Annual Seminar covering relevant industry developments. Domain related awareness programs **Impact** Strengthened awareness of an inclusive, respectful and safe workplace Improved communication effectiveness Broadened professional and industry knowledge, supporting effective performance in respective roles	100.00%
Employees other than BoD and KMPs	304	**Training Provided** Professional and personal effectiveness, including emotional awareness, behavioural skills and communication	100.00%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		Technical and operational training on check valves, bearings and related services, including performance, troubleshooting and process knowledge Environment, Health & Safety (EHS) training covering plastic waste management, PPE, material handling, chemical emergency response and Process Safety Management (PSM) Functional and compliance training covering income tax deductions, cybersecurity, MS PowerPoint and Alternative Dispute Resolution (ADR) **Impact** Improved professional effectiveness, technical knowledge and operational capabilities Strengthened safety culture, emergency preparedness and responsible environmental practices Enhanced awareness of statutory, financial, cybersecurity and legal requirements Supported continuous learning and improved workplace efficiency and effectiveness	
Workers	333	**Training Provided** Professional and personal effectiveness, including emotional awareness, behavioural skills and communication Technical and operational training on check valves, bearings and related services, including performance, troubleshooting and process knowledge Environment, Health & Safety (EHS) training covering plastic waste management, PPE, material handling, chemical emergency response and Process Safety Management (PSM) Functional and compliance training covering income tax deductions, cybersecurity, MS	100.00%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		PowerPoint and Alternative Dispute Resolution (ADR) **Impact** Improved professional effectiveness, technical knowledge and operational capabilities Strengthened safety culture, emergency preparedness and responsible environmental practices Enhanced awareness of statutory, financial, cybersecurity and legal requirements Supported continuous learning and improved workplace efficiency and effectiveness	

EI-2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

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

Non-Monetary

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

EI-3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.
Not Applicable

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-	-

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

Yes. The Company has a Code of Conduct for Directors and Senior Management. The Code of Conduct is available at https://www.gsfclimited.com/code-of-conduct-for-directors. The Company has adopted Integrity Pact with the primary objective of safeguarding public procurement from corruption. This document ensures transparency, integrity, and ethical behaviour in all procurement activities. The Integrity Pact is readily available to employees on the Company's intranet domain for easy access and reference.

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

Category	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	Current Financial Year		Previous Financial Year	
	Number - 2025-26	Remarks - 2025-26	Number - 2024-25	Remarks - 2024-25
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	-

EI-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, as no such cases or actions were reported during the period.

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	24.95	31.29

EI-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	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	59.57%	43.50%
	b. Number of trading houses where purchases are made from	16	9
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	91.88%	100.00%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	84.32%	84.24%
	b. Number of dealers/distributors to whom sales are made	1243	1220
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	20.53%	21.26%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.16%	7.64%
	b. Sales (Sales to related parties / Total Sales)	2.59%	2.53%
	c. Loans & advances (to related parties / total loans & advances)	0.00%	0.00%
	d. Investments (in related parties / total investments)	0.00%	100.00%

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-	-

LI-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 a Code of Conduct for Directors and Senior Management, which clearly stipulates that in the event of any conflict of interest, the official has to make disclosure of his/her interest, along with complete facts. Further, as per Regulation 26 (5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 , the Senior Management team of the Company provides an annual disclosure regarding any conflict of interest.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

EI-1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100%	100.%	The Company's R&D investments remain focused on enhancing product quality and advancing sustainable technologies to reduce environmental impact. Research initiatives are identified through feasibility evaluations and assessments of available and adaptable technologies. Key focus areas include innovation in organic chemicals and biofertilizers, as well as scalable waste management solutions that align with the Company's long-term sustainability roadmap.
Capex	66.09%	24.99%	Our Capex, including R&D investments, is strategically directed towards improving operational efficiency, reducing environmental impacts, and supporting our decarbonisation and resource conservation efforts. Key investments include renewable power projects, with approximately 50% of GSFC's electricity requirements currently met through renewable energy, as well as the installation of energy-efficient motors, pumps, and Variable Frequency Drives (VFDs) across our facilities. The Waste Heat Recovery System (WHRS) further supports the efficient recovery and utilisation of thermal energy. We are also investing in water conservation and reuse infrastructure, including initiatives for the reuse of municipal sewage water for industrial purposes, along with Zero Liquid Discharge (ZLD) systems across key facilities. These investments reflect our continued focus on renewable energy, energy and resource efficiency, pollution control, and the adoption of cleaner and more sustainable technologies across our operations.

Remark: The values have been recalculated in line with SEBI's BRSR disclosure requirements. Accordingly, the figures have been restated above and should be referred to as the updated values.

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

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

37%

As a "Responsible Care" (RC) certified Company, we are fully committed to upholding the principles outlined in the RC framework. The Distribution Code of Management Practice is applied across all modes of transportation and the shipment of all chemicals, including chemical waste, and distribution activities such as storage, handling, transfer, and packaging while chemicals are in transit between member companies and their suppliers and customers. For sustainable sourcing, the scope covers major chemical procurement from manufacturers, while the increase in other procurement this year has led to a reduction in the percentage of sustainable sourcing compared to last year.

EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:

Category	Description
(a) Plastics (including packaging)	In compliance with the Plastic Waste Management Rules, we are registered under the Brand Owner & Importer category. We have tied up with a waste management agency to ensure the collection and recycling of post-consumer plastic packaging waste. Additionally, any pre-consumer plastic waste generated at manufacturing sites is sent to the authorized Plastic Waste Processing Facility.
(b) E-waste	Not Applicable
(c) Hazardous waste	Not applicable, as our products are consumed by industries/consumers.
(d) Other waste	-

EI-4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, GSFC has obtained registration as a Brand Owner & Importer to meet the Extended Producer Responsibility (EPR) requirements under the Plastic Waste Management (PWM) rules. The Company has signed an agreement and awarded a work order to the CPCB registered Waste Management Agency on behalf of GSFC, for the collection and recycling of plastic waste from Urban local bodies and other means approved by statutory authorities.

Leadership Indicators

LI-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?

S. No.	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.
-	-	-	-	-	-	-

LI-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.

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	Fertilizer & Chemical products	There are no significant social/environment concerns. Risks arising from production or disposal are identified at all the plant level and mitigation and control measures are being regularly taken.	NA

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

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY2025-26	FY2024-25
1	Sulphur Muck	0.06%	0.07%
2	Nylon 6 Waste	0.08%	0.08%

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

	FY2025-26			FY2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	2068	3089	0	2240	2245
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	Plastic waste collected under EPR regulation (% of total plastic waste generated)	100%

Remarks: 100% compliance with EPR targets for plastic packaging waste has been ensured, as mandated under the Plastic Waste Management Rules.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	902	902	100.00%	902	100.00%	0	0.00%	0	0.00%	797	88.36%
Female	61	61	100.00%	61	100.00%	61	100.00%	0	0.00%	53	86.89%
Total	963	963	100.00%	963	100.00%	61	100.00%	0	0.00%	850	88.27%
Other than permanent Employees											
Male	55	7	12.73%	55	100.00%	0	0.00%	0	0.00%	38	69.09%
Female	6	1	16.67%	6	100.00%	6	100.00%	0	0.00%	5	83.33%
Total	61	8	13.11%	61	100.00%	6	100.00%	0	0.00%	43	70.49%

EI-1.b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	1581	1581	100.00%	1581	100.00%	0	0.00%	0	0.00%	1322	83.62%
Female	68	68	100.00%	68	100.00%	68	100.00%	0	0.00%	51	75.00%
Total	1649	1649	100.00%	1649	100.00%	68	100.00%	0	0.00%	1373	83.26%

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Other than permanent Workers											
Male	3498	3453	98.71%	3498	100.00%	0	0.00%	0	0.00%	2566	73.36%
Female	177	177	100.00%	177	100.00%	177	100.00%	0	0.00%	138	77.97%
Total	3675	3630	98.78%	3675	100.00%	177	100.00%	0	0.00%	2704	73.58%

Remark: Maternity benefits are extended to all employees and workers on the Company's direct payroll. For contractual workers, GSFC, as the principal employer, ensures that contractors provide the applicable maternity benefits in accordance with statutory requirements.

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.28%	0.22%

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0.00%	0.00%	NA	0.00%	0.00%	NA
Others – PRMBS	97.82%	91.57%	NA	97.76%	89.93%	NA
Pension Scheme	92.32%	89.81%	NA	93.00%	94.94%	NA

Remarks: The data presented pertains exclusively to the permanent employees and workers on the Company's payroll and does not include the contract workers, as they are neither engaged directly by the Company nor are the above deductions/depositions for this category made by the Company.

EI-3. 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, all premises where differently abled employees are deployed, including common areas, are accessible as per the requirements of the Rights of Persons with Disabilities Act, 2016

EI-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.

No, but the Company is an Equal Opportunity Employer and does not discriminate against any job applicant based on gender, religion, caste, creed, or physical ability. Our commitment to fair and transparent processes is clearly communicated in all recruitment advertisements and is implemented throughout our practices.

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

	Permanent employees		**Permanent workers**	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	-	-	-	-
Female	100.00%	00.00%	0.00%	100.00%
Total	100.00%	00.00%	0.00%	100.00%

Remark: Paternity benefits are not applicable; therefore, paternity leave-related return-to-work and retention rates are not applicable.

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

Category	**Yes/No (If Yes, then give details of the mechanism in brief)**
Permanent Workers	Yes, any grievance reported through any medium, whether formally, directly, or through designated channels, is addressed. Grievances raised through formal channels are addressed by line managers, the HoD, and the HR/IR Department, as appropriate. Where required, employees are provided counselling support. Moreover, we have statutory and non-statutory committees having equal representation of all categories of employees (management – non management, male – female, subject expert from the Company, representative from union etc.). The committees, after deliberations, recommend actions to the management, which are implemented following an evaluation on merits.
Other than Permanent Workers	Yes, any grievance reported through any medium formal/informal, direct or through channel is addressed through various committees in place as per nature of grievance. The grievance received is categorically channelized to statutory and non-statutory committees in place which has equal representation of all categories of employees (management – non management, male – female, subject expert from the Company, representative for union etc.). The committee, after deliberations, recommends further necessary actions to the management, which are then addressed and reviewed on merits for implementation. Additionally, individual grievances raised by employees through formal or informal channels are addressed appropriately through their superiors, the HoD, and the HR/IR Department. Where required, distressed employees are supported through counselling.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, any grievance reported through any medium formal / informal, direct or through channel is addressed through various committees in place as per nature of grievance. The grievance received is categorically channelized to statutory and non-statutory committees in place which has equal representation of all categories of employees (management – non management, male – female, subject expert from the Company, representative for union etc.). The committee, after deliberations, recommends further necessary actions to the management, which are then addressed and reviewed on merits for implementation. Additionally, individual grievances raised by employees through formal or informal channels are addressed appropriately through their superiors, the HoD, and the HR/IR Department. Where required, distressed employees are supported through counselling.
Other than Permanent Employees	Yes, any grievance reported through any medium, whether formally, directly, or through designated channels, is addressed. Grievances raised through formal channels are addressed by line managers, the HoD, and the HR/IR Department, as appropriate. Where required, employees are provided counselling support. Moreover, we have statutory and non-statutory committees having equal representation of all categories of employees (management – non management, male – female, subject expert from the Company, representative from union etc.). The committees, after deliberations, recommend actions to the management, which are implemented following an evaluation on merits.

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

Category	FY2025-26			FY2024-25		
	Total employees/workers in respective category (A)	**No. of employees/workers in respective category, who are part of association(s) or Union (B)**	**% (B / A)**	**Total employees / workers in respective category (C)**	**No. of employees / workers in respective category, who are part of association(s)or Union (D)**	**% (D / C)**
Total Permanent Employees	963	0	0.00%	1029	0	0.00%
Male	902	0	0.00%	965	0	0.00%
Female	61	0	0.00%	64	0	0.00%
Total Permanent Workers	1649	1466	88.90%	1679	1565	93.21%
Male	1581	1406	88.93%	1610	1506	93.54%
Female	68	60	88.24%	69	59	85.51%

Remark: The data disclosed herein pertains solely to permanent employees and workers engaged directly on the Company's payroll. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this reporting. Please refer to the revised figures provided.

EI-8. Details of training given to employees and workers:

Category	FY2025-26					FY2024-25				
	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	902	902	100.00%	902	100.00%	965	821	85.08%	965	100.00%
Female	61	61	100.00%	61	100.00%	64	64	100.00%	64	100.00%
Total	963	963	100.00%	963	100.00%	1029	885	86.01%	1029	100.00%
Workers										
Male	1581	1581	100.00%	1581	100.00%	1610	1077	66.89%	1401	87.02%
Female	68	68	100.00%	68	100.00%	69	69	100.00%	69	100.00%
Total	1649	1649	100.00%	1649	100.00%	1679	1146	68.25%	1470	87.55%

Remark: The data disclosed herein pertains solely to permanent employees and workers engaged directly on the Company's payroll. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this reporting.

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	902	902	100.00%	965	965	100.00%
Female	61	61	100.00%	64	64	100.00%
Total	963	963	100.00%	1029	1029	100.00%
Workers						
Male	1581	1581	100.00%	1610	1610	100.00%
Female	68	68	100.00%	69	69	100.00%
Total	1649	1649	100.00%	1679	1679	100.00%

Remark: The data disclosed herein pertains solely to permanent employees and workers engaged directly on the Company's payroll. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this reporting.

EI-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, GSFC has implemented a robust and well-established Occupational Health and Safety Management System, ensuring a safe and compliant working environment across all operations. Our Integrated Management System (IMS) Policy, formally endorsed by the Managing Director, is prominently displayed at strategic locations across all plants and offices.

Key elements of our system include:

- Leadership Commitment to fostering a culture of safety and continuous improvement.
- Active Worker Participation and Training to enhance awareness and accountability.
- Comprehensive Hazard Identification and Risk Assessment to mitigate potential risks. Strict Compliance with legal and regulatory requirements.
- Effective Emergency Planning for preparedness and response. Commitment to Providing a Safe Work Environment that prioritizes employee well-being.
- Thorough incident investigation to drive corrective measures and prevent recurrence.
- Regular Health Check-Ups to support employee health and safety.
- Extended Support in the event of unforeseen incidents, ensuring prompt assistance.

As a testament to the effectiveness of these measures, GSFC has been conferred with the World Safety Organization (WSO) India (State) Award for Workplace Occupational Health and Safety and Environment (OHS&E) Excellence in the Manufacturing Sector – "Fertilizers & Chemicals" category for the third consecutive year in 2025-26. Through these principles, GSFC remains dedicated to fostering a safe, secure, and compliant workplace for all employees.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Safety Department conducts scheduled daily and weekly safety inspections across all plants, ensuring strict compliance with established standards and best practices. Internal and external safety audits are systematically carried out in accordance with IS: 14489:2018, reinforcing our commitment to workplace safety and operational excellence. Additionally, Hazard and Operability Studies (HAZOP) are conducted at regular intervals to proactively identify and mitigate potential operational risks. Furthermore, the Work Permit System, checklist-based inspections, On-the-Job Risk Assessments, Hazard Identification and Risk Assessment (HIRA), Safe Operating Procedures, and active worker participation in various training programs are integrated into daily operations. These measures ensure the safe execution of high-risk activities while prioritizing worker safety and regulatory compliance.

EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes. Hazards are systematically identified during daily site safety inspections conducted by safety officers, with a dedicated safety officer assigned to monitor field-related activities, shutdowns, and project work, ensuring a proactive approach to workplace safety. All identified hazards are promptly addressed to safeguard workers on-site. Moreover, workers are encouraged to directly report safety concerns to the safety team, fostering a culture of transparency and accountability. Additionally, the Occupational Health & Safety team diligently reports all first aid and medical treatment cases to the safety team for accurate documentation and follow-up.

To further strengthen safety practices, GSFC conducts various meetings throughout the year to address work-related hazards, including Contractor Safety Committee Meetings, Departmental Environment Health Safety Committee Meetings, and Apex Safety Committee Meetings. Furthermore, Safety Toolbox Talks, Site Safety Talks, and structured training sessions are conducted for employees, workers, and drivers to enhance awareness and preparedness. Additionally, self-awareness Safety Competitions are organized to promote safety consciousness among employees and reinforce a culture of continuous improvement.

EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes. Employees have 24/7 access to the Occupational Health Centre and Township Medical Centre, where comprehensive non-occupational medical healthcare services are readily available to support their health and well-being. Additionally, periodic medical check-ups, specialized training on health-related topics, and awareness camps are conducted to promote preventive healthcare and overall wellness. Employees also have access to free medicines in case of illness, ensuring timely medical support. To further enhance workplace safety, first-aid kits are strategically placed in all control rooms, ensuring immediate assistance in case of emergencies.

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

Safety Incident/Number	**Category**	**FY2025-26**	**FY2024-25**
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.154	0.102
Total recordable work-related injuries	Employees	0	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	2	1
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

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

- Standard Operating Procedures (SOPs) have been prepared for all routine and non-routine activities and are prominently displayed at strategic locations to ensure accessibility and compliance.
- GSFC has implemented a Permit-to-Work System, offering 11 distinct permits tailored for various hazardous operations, reinforcing safety protocols across all activities, which are being transitioned to an online platform.
- Comprehensive training programs are conducted for contract workers, supervisors, and Company employees through Toolbox Talks, classroom sessions, and on-site safety demonstrations, fostering a culture of safety awareness and preparedness. To ensure workplace safety, the use of high-quality personal protective equipment (PPE) is mandated for both employees and contractors. Additionally, periodic medical examinations are conducted for employees and contractors at regular intervals, promoting occupational health and well-being. Rigorous testing and inspection procedures are in place for lifting tools and tackles, pressure vessels, hoists and lifts, cranes, winches, chain pulley blocks, wire rope slings, and shackles, ensuring operational integrity and compliance with safety standards.
- Regular workplace environmental monitoring is carried out, including noise monitoring, ambient environment assessments, and monthly safety reviews by management. Furthermore, integrity assessments of alarms, trips, and interlocks are conducted to enhance process safety through preventive and proactive

maintenance. To uphold safety excellence, weekly safety inspections are systematically performed, reinforcing GSFC's commitment to a secure and compliant work environment.

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

	FY2025-26			FY2024-25		
	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	NIL	0	0	NIL
Health & Safety	0	0	NIL	0	0	NIL

EI-14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

Remark: All plants undergo daily, weekly, and scheduled safety inspections, ensuring comprehensive coverage and adherence to safety protocols. Additionally, Pre-Start-Up Safety Reviews, internal safety audits, and third-party external audits are conducted in strict compliance with IS: 14489-2018, reinforcing operational safety and regulatory adherence. To enhance emergency preparedness, mock drills and evacuation drills are conducted regularly, equipping personnel with effective response strategies. Furthermore, government officials, including representatives from DISH, PESO, and DSO, conduct periodic site visits to assess and validate safety measures. Continuous preventive maintenance further ensures seamless and safe operations, minimizing risks and enhancing reliability.

EI-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.

One significant risk/concern was identified during the health and safety assessment conducted for the assessment year, which pertained to Electrical substation; this has been suitably addressed by way of Corrective and preventive measures. All recommended areas for improvement have been appropriately addressed. Compliance with these recommendations has been ensured, and detailed reports have been submitted to the relevant authorities and management for review and further guidance.

Leadership Indicators

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

A. In the event of accidental death, Group Personal Accident Insurance Policy provides for accidental death coverage, a benefit equivalent to 70 months of the last drawn salary (Basic + DA).

B. For employees/workers who are members of the Arthik Sahayak Sangh (ASS) Scheme, a compensation of Rs. 10 lakh is given to the family of the deceased.

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

In the case of contract labour, contractors upload proof of regulatory compliance such as PF and ESIC challans on the GSFC Vendor portal, and monthly compliance by contractors is verified through the documents submitted online.

LI-3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	**FY2024-25**	**FY2025-26**	**FY2024-25**
Employees	0	0	0	0
Workers	2	1	0	0

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

LI-5. Details on assessment of value chain partners:

Category	**% of value chain partners (by value of business done with such partners) that were assessed**
Health and safety practices	0.00%
Working Conditions	0.00%

LI-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.

Nil

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

Essential Indicators

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

The Company has identified its key internal and external stakeholders through a structured assessment of their level of engagement, influence, and impact on its business operations. This process considers both the stakeholders' impact on the Company and the Company's impact on them.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & 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
1	Employees	No	Emails, Trainings & Seminars, Townhalls, Internal Communication platforms, Notice Board	Ongoing	Updating on key developments within the organization, training, awareness and welfare programmes, employee safety, career growth, occupational health & safety, business performance & key initiatives of the Company
2	Shareholders	No	Annual General Meeting, Stock Exchange intimation, emails, conference calls, annual report, investor interactions/calls, media release, website	Ongoing	Communication of Financial Performance, Business Strategy, Operational Performance, Information on Other Key Parameters, Risk Management, Growth Prospects, and Other Material Information (including those communications as prescribed under applicable statutes)
3	Customers	No	Newsletter, Email, SMS, Advertisements, Website, Social Media Platforms, Customer Survey	Ongoing	Customer grievances, Product quality & availability, responsiveness to product need
4	Government & regulatory Authorities	No	Compliance meetings, Inspections, compliance reports & Media releases	Ongoing	Regulatory requirements, compliance with national & local regulations, changes in regulatory framework
5	Suppliers	No	Email, Website	Ongoing, as per requirement for enquiry, PO, Material Follow up, Payment related query, etc.	Discussion related to enquiry, technical issues, due date of Tender, PO terms clarification, Material follow up, payment related invoice query, etc.

S. No.	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
6	Communities	Yes	Email, Events, Training & Workshop	Ongoing	CSR obligation, climate change impacts, participation in social services.

Leadership Indicators

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

LI-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.

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

Gujarat State Fertilizers & Chemicals Limited (GSFC) actively engages with vulnerable and marginalized stakeholder groups, including economically disadvantaged communities, women, youth, differently-abled individuals, and residents of villages and urban areas surrounding its operational locations. Through regular community interactions, stakeholder consultations, need assessments, and feedback mechanisms, the Company identifies key concerns related to education, employability, livelihood opportunities, healthcare access, basic infrastructure, and social inclusion.

In response to these concerns, GSFC has implemented a range of targeted interventions under its Corporate Social Responsibility (CSR) initiatives. Education remains a key focus area, with the establishment of GSFC University to promote access to quality higher education and the operation of three schools in Gujarat serving approximately 3,000 students, the majority of whom belong to underprivileged backgrounds. The Company also undertakes initiatives aimed at women's empowerment, skill development, livelihood enhancement, and inclusion of differently-abled individuals to improve socio-economic outcomes and foster self-reliance.

Further, GSFC addresses community concerns relating to health, sanitation, safe drinking water, and local infrastructure through dedicated development projects benefiting more than 20 villages and nearby urban communities. These initiatives are designed to improve the quality of life and support sustainable and inclusive development. GSFC remains committed to addressing the evolving needs of vulnerable stakeholder groups through continuous engagement and implementation of impactful social development programmes that extend beyond statutory requirements.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY2025-26			FY2024-25		
	Total (A)	**No. of employees / workers covered (B)**	**%(B / A)**	**Total(C)**	**No. of employees / workers covered (D)**	**%(D / C)**
Employees						
Permanent	963	950	98.65%	1029	1029	100.00%
Other than permanent	61	49	80.33%	66	18	27.27%
Total Employees	1024	999	97.56%	1095	1047	95.62%
Workers						
Permanent	1649	468	28.38%	1679	1679	100.00%
Other than permanent	3675	12	0.33%	4239	116	2.74%
Total Workers	5324	480	9.02%	5918	1795	30.33%

Remark: The Company provides regular training to all the employees and workers directly engaged on its payroll, as part of its commitment to continuous learning and development. However, a significant portion of the workforce comprises non-permanent/contractual workers engaged through third-party arrangements, who are not covered under Company-led training programs.

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

Category	FY2025-26					FY2024-25				
	Total (A)	**Equal to Minimum Wage**		**More than Minimum Wage**		**Total (D)**	**Equal to Minimum Wage**		**More than Minimum Wage**	
		No. (B)	**% (B /A)**	**No. (C)**	**% (C / A)**		**No.(E)**	**% (E /D)**	**No.(F)**	**% (F /D)**
Employees										
Permanent	963	0	0.00%	963	100.00%	1029	0	0.00%	1029	100.00%
Male	902	0	0.00%	902	100.00%	965	0	0.00%	965	100.00%
Female	61	0	0.00%	61	100.00%	64	0	0.00%	64	100.00%

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C / A)		No.(E)	% (E /D)	No.(F)	% (F /D)
Other than Permanent	61	0	0.00%	61	100.00%	66	0	0.00%	66	100.00%
Male	55	0	0.00%	55	100.00%	59	0	0.00%	59	100.00%
Female	6	0	0.00%	6	100.00%	7	0	0.00%	7	100.00%
Workers										
Permanent	1649	0	0.00%	1649	100.00%	1679	0	0.00%	1679	100.00%
Male	1581	0	0.00%	1581	100.00%	1610	0	0.00%	1610	100.00%
Female	68	0	0.00%	68	100.00%	69	0	0.00%	69	100.00%
Other than Permanent	3675	3059	83.24%	616	16.76%	4239	3371	79.52%	868	20.48%
Male	3498	2883	82.42%	615	17.58%	4053	3208	79.15%	845	20.85%
Female	177	176	99.44%	1	0.56%	186	163	87.63%	23	12.37%

Remark: Contract labours are paid directly by the respective employer/contractor and is not by the Company.

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in Rs.)	Number	Median remuneration/ salary/ wages of respective category (in Rs.)
Board of Directors (BoD)	9	12,42,500	2	6,30,000
Key Managerial Personnel	1	84,41,659	1	42,82,925
Employees other than BoD and KMP	901	26,17,451	60	25,62,812
Workers	1581	17,64,232	68	16,76,291

Remark: The data disclosed herein pertains solely to employees and workers engaged directly on the Company's payroll as of the end of the reporting period. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this disclosure. Also, Managing Director is classified as both a member of the Board of Directors and part of the Key Managerial Personnel and is included within the BoD remuneration. The BoD remuneration figures represent sitting fees paid to all members, including a member whose tenure concluded shortly prior to the end of the reporting period.

EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	4.82%	4.57%

Remark: The data disclosed herein pertains solely to permanent employees and permanent workers.

EI-4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes

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

Grievances related to human rights are addressed through the Company's established grievance redressal mechanisms, which are accessible to all employees and workers.

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

	FY2025-26			FY2024-25		
	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	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	Current Financial Year	Previous Financial Year
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	0.00%	0.00%
Complaints on POSH upheld	0	0

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

To prevent adverse consequences to complainants in discrimination and harassment cases, the Company enforces the following policies

a) Equal Opportunity
b) Gender Equity
c) Prevention of Sexual Harassment at Workplace

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

EI-10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	-

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

No risks or concerns were identified during the assessments, so no corrective actions have been taken.

Leadership Indicators

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

No human rights-related grievances or complaints were reported during the financial year. Consequently, no modifications to existing business processes or introduction of new processes were required specifically in response to human rights-related concerns.

LI-2. Details of the scope and coverage of any human rights due-diligence conducted. - None

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

Yes, the premises/offices of the entity are accessible to differently abled visitors in accordance with the Rights of Persons with Disabilities Act, 2016.

LI-4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	-
Discrimination at workplace	-
Child labour	-
Forced/involuntary labour	-
Wages	-
Others – please specify	-

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

Not Applicable. No such assessment was conducted during the reporting period.

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	959328.66	730772.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	959328.66	730772.00
From non-renewable sources		
Total electricity consumption (D)	1224180.86	1089878
Total fuel consumption (E)	4390054.86	5642152
Energy consumption through other sources (F)	884731.92	988979
Total energy consumed from non-renewable sources (D+E+F)	6498967.64	7721009.00
Total energy consumed (A+B+C+D+E+F)	7458296.30	8451781.00
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ / Crore)	688.84	896.39
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ / Crore USD)	14217.65	18519.17
Energy intensity in terms of physical output (GJ / MT of chemical produced)	2.91	3.43
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Remarks: In addition to the renewable electricity reported above, GSFC generated 55,853 GJ and 42,025 GJ of renewable electricity in FY 2025–26 and FY 2024–25, respectively, which was exported to the electricity grid of MGVCL and PGVCL. The marginal change in the previous financial year's electricity data is attributable to the inclusion of the Parthampura water supply facility. The corresponding figures have been restated to ensure consistency with the current-year reporting methodology.

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

No

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

The targets set for the urea and APS projects under the PAT-II scheme have been successfully achieved. Currently, the fertilizer sector has been excluded from the PAT cycle.

EI-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	8447442.00	9592337.00
(ii)Groundwater	47870.00	95043.00
(iii)Third party water	0.00	0.00
(iv)Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	8495312.00	9687380.00
Total volume of water consumption (in kilolitres)	5009348.00	6515428.00
Water intensity per rupee of turnover (Water consumed / turnover) (KL / Crore)	462.66	691.02
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL / Crore USD)	9549.25	14276.32
Water intensity in terms of physical output (KL / MT of chemical produced)	1.95	2.64
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	-	-

Remarks: Treated wastewater is conveyed to the estuary of river Mahi for final disposal.

EI-3. 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. Monitoring and analysis are carried out by M/s. Prakruti Environmental Engineers LLP.

EI-4. Provide the following details related to water discharged

Parameter	FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
Parameter	**FY2025-26**	**FY2024-25**

Parameter	FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in kilolitres)		
With treatment – please specify level of treatment	3485965.00 Primary & Secondary Treatment	3171952.00 Primary & Secondary Treatment
(ii) To Groundwater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv)Sent to third-parties		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(v)Others		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	**3485965.00**	**3171952.00**

EI-4. 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. Monitoring and analysis are carried out by M/s. Prakruti Environmental Engineers LLP.

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

Yes, the Sikka Plant has achieved 100% Zero Liquid Discharge. Additionally, several individual plants within the Vadodara unit also operate on a Zero Liquid Discharge basis. The recently commissioned Sulphuric Acid-V plant at the Vadodara unit is also equipped with a Zero Liquid Discharge mechanism.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	Kg/Year	465614	322318
SOx	Kg/Year	586611	889019
Particulate matter (PM)	Kg/Year	453319	531993
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify in the remark section	Kg/Year	276442.08	270432.8

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. Environmental Monitoring and analysis are carried out by M/s. Prakruti Environmental Engineers LLP.

EI-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 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO_2e	316018.01	394392.21
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO_2e	241435.67	214948.1
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO_2e / Crore	51.4862	64.6261
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO_2e / Crore USD	1062.6667	1335.1600
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO2e/MT of chemical produced	0.2173	0.2470
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency:

No

EI-8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.
Renewable Power Installations:

- Wind Power: Installed 152.8 MW of wind turbines in the Saurashtra and Kutch regions.
- Solar Power: GSFC has successfully installed solar power projects totaling 65.14 MW.
  - 10 MW at Charanka
  - 0.85 MW + 140 kW at Baroda Unit
  - 640 kW at Sikka Unit.
  - 1 MW floating solar project at Fiber Unit
  - 15 MW at Charanka Solar Park
  - 37.5 MW at GIPCL Vastan Lignite mines

These renewable energy installations currently contribute approximately 50% of the Company's total power requirements, thereby reducing its carbon footprint and supporting the transition towards cleaner energy. During FY 2025–26, GSFC started benefiting from its 50% share in the 75 MW solar power project at GIPCL's Vastan Lignite Mines near Surat under the group captive model.

Bio-Methanation Plant:

- Utilizes food waste for bio-methanation.
- The generated biogas is used as a substitute for LPG in the kitchen.
- Approximately 2,284 cu. m of biogas was generated in FY 2025-26 and reused.

E-Mobility Initiatives:

- Deployed electric bicycles, electric carts, and e-bikes for internal commuting within the factory.

- Launched an E-Vehicle subsidy scheme that offers loans at a nominal interest rate of 2% for employees purchasing electric vehicles, along with subsidies for e-scooters and e-bicycles. Approximately 375 employees have benefited from this scheme which was applicable till July 2025.

Sustainable Lighting Transition:

- Replaced around 1778 conventional lighting fittings with the latest LED fixtures. This upgrade has resulted in an annual power saving of 3.44 lakh kWh.

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

Parameter	**FY2025-26**	**FY2024-25**
Total Waste generated (in metric tonnes)		
Plastic waste (A)	86.2000	162.8200
E-waste(B)	15.2000	14.6180
Bio-medical waste (C)	0.2510	0.2765
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	10.9000	8.7276
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	1329.8800	685.1450
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	76.4200	52.6900
Total (A + B + C + D + E + F + G + H)	**1518.8510**	**924.2771**
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations) (MT / Crore)	**0.1403**	**0.0980**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP) (MT / Crore USD)	**2.8954**	**2.0252**
Waste intensity in terms of physical output (Total Waste Generated / Physical Output) (MT / MT of chemical produced)	**0.0006**	**0.0004**
Waste intensity (optional) the relevant metric may be selected by the entity	**-**	**-**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Plastic		
(i)Recycled	44.8200	95.4000
(ii)Re-used	0.1500	1.4100
(iii)Other recovery operations	0.00	0.00
Total Plastic Waste Recycled, Re-used and other recovery operations	**44.9700**	**96.8100**

Parameter	FY2025-26	FY2024-25
Category of waste – E-Waste		
(i)Recycled	19.2900	40.9000
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total E-Waste Recycled, Re-used and other recovery operations	**19.2900**	**40.9000**
Category of waste – Bio-medical waste		
(i)Recycled	0.0911	0.1110
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total Bio-medical Waste Recycled, Re-used and other recovery operations	**0.0911**	**0.1110**
Category of waste – Construction and demolition waste		
(i)Recycled	0.00	0.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total Construction Waste Recycled, Re-used and other recovery operations	**0.0000**	**0.0000**
Category of waste – Battery waste		
(i)Recycled	10.9000	7.7800
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total Battery Waste Recycled, Re-used and other recovery operations	**10.9000**	**7.7800**
Category of waste – Radioactive waste		
(i)Recycled	0.00	0.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total Radioactive Waste Recycled, Re-used and other recovery operations	**0.0000**	**0.0000**
Category of waste – Other Hazardous waste		
(i)Recycled	319.7800	230.0700
(ii)Re-used	223.7400	233.3000
(iii)Other recovery operations	0.00	0.00

Parameter	FY2025-26	FY2024-25
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	**543.5200**	**463.3700**
Category of waste – Other Non-Hazardous waste		
(i)Recycled	8.0000	7.2000
(ii)Re-used	66.0000	44.0000
(iii)Other recovery operations	0.00	0.00
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	**74.0000**	**51.2000**
Total	**692.7711**	**660.1710**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – Plastic		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Plastic Waste Incineration, Landfilling and other disposal operations	**0.0000**	**0.0000**
Category of waste – E-Waste		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total E-waste Waste Incineration, Landfilling and other disposal operations	**0.0000**	**0.0000**
Category of waste – Bio-medical Waste		
(i)Incineration	0.1550	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.0048	0.00
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	**0.1598**	**0.0000**
Category of waste – Construction and demolition waste		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Construction Waste Incineration, Landfilling and other disposal operations	**0.0000**	**0.0000**
Category of waste – Battery		

Parameter	FY2025-26	FY2024-25
(i)Incineration	0.00	0.1622
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.0031
Total Battery Waste Incineration, Landfilling and Other disposal operations	**0.0000**	**0.1653**
Category of waste – Radioactive		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	**0.0000**	**0.0000**
Category of waste – Other Hazardous waste. Please specify, if any		
(i)Incineration	51.0900	36.4400
(ii)Landfilling	506.4500	109.3700
(iii)Other disposal operations	93.1800	0.00
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	**650.7200**	**145.8100**
Category of waste – Other Non-hazardous waste generated		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	**0.0000**	**0.0000**
Total	**650.8798**	**145.9753**

Remarks: The quantity of waste generated may not always align with the volume treated or disposed of within the same reporting period, as waste is managed on the basis of timed inventory cycles. However, all waste is carefully tracked and managed in accordance with established protocols and best practices.

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

No

EI-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.

The Company, being ISO 14001 and Responsible Care certified, manages waste through established processes.

Our key practices include:

Compliance: Waste management adheres to site-specific Consent to Operate and Hazardous Waste Authorizations.

Strategy: Focuses on reducing, reusing, recycling, recovering, and properly disposing of waste.

Continuous Improvement: Enhancing manufacturing processes and technology to minimize waste.

Hazardous Chemicals: Regularly reviews and updates processes to reduce the use of hazardous and toxic chemicals.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Sikka Unit, Jamnagar	Jetty operation-unloading of raw materials	Yes

Remark: The Company does not have any manufacturing facilities located in ecologically sensitive areas. However, it operates a jetty for unloading raw materials at Sikka, Jamnagar, which is conducted in compliance with all necessary regulatory requirements.

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

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1	Nil					

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

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

Remark: Yes. There are no instances of non-compliance reported during the year under review.

Leadership Indicators

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

(i) Name of the area: Not Applicable – None of the Company's plants is located in water-stressed areas.

(ii) Nature of operations

LI-1. 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

LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-
Total Scope 3 emissions per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

LI-2. 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

LI-3. With respect to the ecologically sensitive areas reported at EI-11 above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.
The Company does not have any manufacturing facilities located in ecologically sensitive areas. However, it operates a jetty for unloading raw materials at Sikka, Jamnagar, which is conducted in compliance with all necessary regulatory requirements.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Renewable Energy Generation	GSFC has a 50% share in the 75 MW solar power project at GIPCL's Vastan Lignite Mines near Surat, with the Company starting to benefit from the project under the group captive model in June 2025. GSFC has consistently led the way in the generation and utilization of renewable energy. The first phase of wind turbines, with a total capacity of 10 MW, was installed and commissioned in 2008. Since then, there has been a steady increase in the installation of renewable energy generation projects. Currently, GSFC has an installed capacity for renewable power generation of 217.94 MW, which includes 152.8 MW from wind energy and 65.14 MW from solar energy. The wind turbines are operational in the Saurashtra and Kutch regions. The solar power plants have the following capacities: 25 MW at Charanka, 1.0 MW at the Vadodara Unit, 0.64 MW at the Sikka Unit, 1 MW at the Fibre Unit, and 37.5 MW at Vastan, Surat. These renewable installations currently contribute to approximately 50% of the Company's total power requirements, significantly reducing its carbon footprint and promoting cleaner energy use in operations.	Reduction in GHG emissions

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Installation of roof rainwater harvesting	GSFC has installed a rooftop rainwater harvesting system (RTRWHS) to collect rainwater from the terraces of its main buildings, including the Corporate Building, ‘A’ Block, ADC, R&D Center, Central Lab, SDO, Officer Punching Area, Mechanical Store, and Shin Atami Guest House. The collected rainwater is then transferred for reuse. Around 7069 m3 of rainwater was collected during monsoon of 2025-26 and re used in process.	Water conservation.
3	In-house utilization of waste	Ground sulphur muck has been reused either as a filler in Ammonium Sulphate Phosphate (ASP) or by mixing it with phosphogypsum. This process enhances the nutrient content by adding elemental sulphur. Additionally, waste Nylon-6 is converted into recycled chips through external vendors and reused in the production process to ensure maximum material recovery.	Reduction in waste and material recovery.
4	Bio-methanation plant for Food Waste	GSFC has also installed a bio-methanation plant to better manage food waste. The biogas generated from this plant is utilized as a substitute for LPG in the kitchen. Around 2284 cu. mt Bio-gas generated in FY 2025-26 and reused.	Better waste management and reduction in fossil fuel consumption by replacing LPG with biogas.
5	Treated Sewage Utilization in Process.	GSFC is one of the promoters and holding Company of Vadodara Jal Sanchay Private Limited (VJSPL), along with Vadodara Municipal Corporation (VMC) & other companies for setting up 42 MLD Tertiary Treatment Wastewater Plant (TTWWP) for further treatment of sewage and utilization in industrial process. The project is currently under construction phase.	Water conservation.

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes

Details: Onsite Emergency Action Plan is in place and has been prepared, reviewed, and updated in accordance with the Factories Act, 1948, Gujarat Factories Rules, 1963, and The Manufacture, Storage, and Import of Hazardous Chemicals (MSIHC) Rules, 1989. The latest update, completed in 2024 and currently under review, incorporates emergency scenarios identified through the Quantitative Risk Assessment (QRA) conducted in FY 2022-23.

The plan comprehensively covers:

- Identification of chemical hazards and potential emergencies that may lead to disasters
- Preparedness strategies and response measures, including protocols for natural disasters
- Clearly defined roles and responsibilities of all personnel to ensure effective and coordinated response

For accessibility, the plan has been provided at every control room and uploaded to the intranet server.
To reinforce preparedness, eight mock drills and two evacuation drills are conducted annually, ensuring continuous improvement in response efficiency. This plan demonstrates GSFC’s commitment to compliance and proactive emergency management.

LI-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.
NA

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

LI-8. How many Green Credits have been generated or procured?

a. Generated by the listed entity - 0

b Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners - 0

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

Essential Indicators

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

13

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	All India Organization of Employers, New Delhi	National
2	All India Plastic Manufacturing Association, Mumbai	National
3	Chemicals & Petrochemicals Manufacturers Association, New Delhi	National
4	Employers Federation of India, Mumbai	National
5	Federation of Indian Chambers of Commerce & Industry, Delhi	National
6	Indian Chemical Council (HR)	National
7	Fertilizers Association of India	National
8	Baroda Productivity Council (HR)	State
9	Exim Club, Baroda	State
10	Federation of Gujarat Industries, Baroda	State

EI-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.

None

S. No.	Name of authority	Brief of the case	Corrective action taken
-	-	-	-

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
-	-	-	-	-	-

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not applicable

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
-	-	-	-	-	-	-

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

Not applicable

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the Financial Year (In INR)
-	-	-	-	-	-	-

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

GSFC has a robust process for receiving and addressing community grievances. The Company engages with community leaders to understand and address concerns raised by the community through regular interactions and meetings. Grievances are addressed in a time-bound manner, with appropriate documentation and monitoring to ensure effective and timely resolution.

EI-4. Input material sourced from suppliers (by value):

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	2.69%	3.67%
Sourced directly from within India	35.90%	34.78%

EI-5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	Current Financial Year	Previous Financial Year
Rural	6.36%	7.37%
Semi-Urban	1.87%	1.97%
Urban	90.90%	89.92%
Metropolitan	0.87%	0.74%

Remark: The data disclosed herein pertains solely to permanent employees and permanent workers.

Leadership Indicators

LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:

Not applicable

S. No.	Details of negative social impact identified	Corrective action taken
-	-	-

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

Not applicable

S. No.	State	Aspirational District	Amount spent (In INR)
-	-	-	-

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

LI-3.b. From which marginalized /vulnerable groups do you procure? - No

LI-3.c. What percentage of total procurement (by value) does it constitute? – 0%

LI-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:

Not applicable

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

LI-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

S. No.	Name of authority	Brief of the Case	Corrective action taken
-	-	-	-

LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education	6,621	50%
2	Drinking water for nearby community	37,430	Not measured
3	Rural development projects	2,00,000	Not measured

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

EI-1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
The Company maintains a robust consumer feedback framework through its 'Agrinet' call centre, dealer portals, dedicated helpline, personal interactions, and email. A structured escalation pathway ensures that all complaints are reviewed and resolved efficiently.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

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

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

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

Category	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

EI-5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.
Yes**.** The entity has a comprehensive framework addressing cyber security and data privacy risks. The cyber security framework is integrated into the Company's IT Policy.

EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Re-occurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable, as no such cases or actions were reported during the period.

EI-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: 0%

c. Impact, if any, of the data breaches: Nil

Leadership Indicators

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

Information on the Company's products and services can be accessed on its website: www.gsfclimited.com. The Company also actively disseminates details through email, social media, retail networks, and direct engagement such as farmer meetings and field demonstrations.

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

We actively educate consumers on the safe and responsible use of our products through the following initiatives:

- Website Information: Detailed product specifications are available on our website: Link: https://www.gsfclimited.com/
- Farm Advisory Services: The Company offers farm advisory services to farmers and channel partners, providing guidance on application methods, timing, and dosage through regular field meetings, promotional campaigns with channel partners, field crop demonstrations, and Kisan Sangoshti sessions educating farmers on the balanced use of fertilizers.
- Educational Materials: The Company distributes product brochures, Material Safety Data Sheets (MSDS), and Transport Emergency (TREM) cards to customers to raise awareness of its products.
- Safety Awareness: The market team of the Company conducts safety awareness sessions on field to ensure consumers use its products responsibly.

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

We engage with our customer base through a multi-channel communication strategy. This includes digital outreach via email, SMS, social media . Furthermore, we maintain active feedback and support systems through our dedicated helpdesk, CRM portal, product demonstrations, and structured customer surveys.

LI-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

No. As fertilizers are government-controlled commodities governed by several regulatory mandates, product information on packaging is limited to statutory directives and for Industrial Products information is specified as per applicable regulations.

LI-4. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes. We have a large network of employees across markets who regularly interact with customers, monitor consumer satisfaction, and collect feedback through established procedures

***General Business Responsibility and Sustainability Reporting (BRSR) Note**

This report has been prepared in line with the SEBI-prescribed BRSR framework and is intended to provide a comprehensive overview of GSFC's sustainability-related disclosures. The Company has also submitted its BRSR in XBRL format as mandated by SEBI. Both this report and the XBRL filing are based on the same underlying information; however, in the event of any difference between the two, this report shall be considered final.