



Promoting Green Technology

Gujarat Alkalies and Chemicals Limited

(Promoted by Govt. of Gujarat)

Regd. Office & Works : P.O. Ranoli-391350. Dist. Vadodara (Gujarat) INDIA

Phone : +91-265-6111000, 7119000 Fax : +91-265-6111012

Website : www.gacl.com CIN NO : L24110GJ1973PLC002247

Ref.: SEC/SE/2025/

1st September, 2025

| | |
|--|--|
| <p>BSE Ltd. 1st Floor, New Trading Ring Phiroze Jeejeebhoy Towers Dalal Street MUMBAI : 400 001</p> <p>Company Code No. : 530001</p> | <p>National Stock Exchange of India Ltd. "Exchange Plaza", C-1, Block 'G' Bandra-Kurla Complex Bandra (East) MUMBAI : 400 051</p> <p>Company Code No. : GUJALKALI</p> |
|--|--|

Dear Sir,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25.

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith Business Responsibility and Sustainability Report (BRSR) which forms the part of Company's 52nd Annual Report for the FY 2024-25.

The Business Responsibility and Sustainability Report, a part of Annual Report is also available at: <https://gacl.com/wp-content/uploads/2025/09/BRSR-FY-2024-25-.pdf>

We request you to kindly take the above information on record.

Thanking you,

Yours faithfully,

For GUJARAT ALKALIES AND CHEMICALS LIMITED

(S S BHATT)

COMPANY SECRETARY &
EXECUTIVE DIRECTOR (LEGAL, CC & CSR)

Encl. : as above

E-mail : cosec@gacl.co.in



Dahej Complex : P.O. Dahej - 392130. Tal. Vagra, Dist. Bharuch (Gujarat) INDIA
Phone : +91-2641-613256

ANNEXURE – 5 to Board’s Report
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
SECTION A: GENERAL DISCLOSURES
I. Details of the Listed Entity

| S.No. | Requirement | Company Details |
|-------|--|---|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L24110GJ1973PLC002247 |
| 2 | Name of the Listed Entity | Gujarat Alkalies and Chemicals Limited |
| 3 | Year of incorporation | 1973 |
| 4 | Registered office address | P.O. Ranoli - 391350, Dist. Vadodara, Gujarat, India |
| 5 | Corporate address | P.O. Ranoli - 391350, Dist. Vadodara, Gujarat, India |
| 6 | E-mail | investor_relations@gacl.co.in cosec@gacl.co.in |
| 7 | Telephone | +91 265 6111000 / 7119000 |
| 8 | Website | www.gacl.com |
| 9 | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange (NSE) of India Limited Bombay Stock Exchange (BSE) |
| 10 | Financial year for which reporting is being done | 1 st April 2024 – 31 st March 2025 |
| 11 | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange (NSE) of India Limited Bombay Stock Exchange (BSE) |
| 12 | Paid-up Capital | INR 734369280 |
| 13 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | |
| | Name: | Smt. Avantika Singh Aulakh, IAS |
| | Designation: | Managing Director |
| | Contact: | 0265 –6111210 |
| | Email: | md@gacl.co.in |
| 14 | 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). | |
| | Disclosures under this Report are made on Standalone Basis. | |
| 15 | Name of assessment or assurance provider | Not applicable as per SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 |
| 16 | Type of assessment or assurance obtained | Not applicable as per SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 |

II. Products/services

| 17 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. | Bulk Chemical Products | Manufacturing and Marketing of Chemicals | 100% |

| 18 Products/Services sold by the entity (accounting for 90% of the entity's Turnover): | | | |
|--|---------------------|----------|---------------------------------|
| S. No. | Products / Services | NIC Code | % of total Turnover Contributed |
| 1 | Caustic Soda Lye | 201 | 28.40% |
| 2 | Caustic Soda Flakes | 201 | 14.16% |



| | | | |
|----|---------------------------------|-----|-------|
| 3 | Methylene Chloride | 201 | 7.73% |
| 4 | Phosphoric Acid - Food Grade | 201 | 7.38% |
| 5 | Hydrogen Peroxide-50% | 201 | 5.89% |
| 6 | Technical Grade Phosphoric Acid | 201 | 5.65% |
| 7 | Aluminium Chloride | 201 | 5.41% |
| 8 | Caustic Soda Prills | 201 | 4.99% |
| 9 | Caustic Potash Flakes | 201 | 4.40% |
| 10 | Sodium Chlorate-Powder | 201 | 3.66% |
| 11 | Potassium Carbonate Granule | 201 | 2.58% |
| 12 | Hydrogen Gas Compressed | 201 | 1.97% |
| 13 | Carbon Tetra Chloride | 201 | 1.82% |
| 14 | Caustic Potash Lye | 201 | 1.73% |
| 15 | Poly Aluminium Chloride Powder | 201 | 1.60% |
| 16 | Benzyl Alcohol | 201 | 1.40% |
| 17 | Benzyl Chloride | 201 | 1.23% |

III. Operations

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

| Location | Number of plants* | Number of offices | Total |
|---------------|-------------------|-------------------|-------|
| National | 3 | 1 | 4 |
| International | Nil | Nil | Nil |

20. Markets served by the entity:

a. Number of locations

| Location | Number |
|----------------------------------|--------|
| National (No. of States)* | 19 |
| International (No. of Countries) | 52 |

* No. of states also includes 2 union territories.

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

21%

20. c. A brief on types of customers

The Company serves to industries manufacturing soaps and detergents, glass, chemicals, fertilizers, textiles, alumina refining, water treatments, paper, pharma customers, etc. both directly as well as through dealers. Our business supports varied range of applications including the production of pulp and paper, soaps, detergents, viscose fiber, zeolites, food additives, textile processing and more. The business largely serves the need of diverse and critical industries. (B2B).

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total(A) | Male | | Female | |
|------------------|--------------------------------|-------------|-------------|--------------|------------|-------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 700 | 677 | 96.71 | 23 | 3.29 |
| 2. | Other than Permanent (E) | 2 | 2 | 100.00 | 0 | 0.00 |
| 3. | Total employees (D + E) | 702 | 679 | 96.72 | 23 | 3.29 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 688 | 668 | 97.09 | 20 | 2.91 |
| 5. | Other than Permanent (G) | 3681 | 3543 | 96.25 | 138 | 3.75 |
| 6. | Total workers (F + G) | 4369 | 4211 | 96.38 | 158 | 3.62 |

21. b. Differently abled Employees and workers:

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

Note: Persons mentioned under the employees category has been re-classified as workers in FY 2024-25. This classification is not imposing any material change to information provided during previous FY.

22. Participation/ Inclusion/ Representation of women

| | Total (A) | No. and percentage of Females | |
|--|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 8 | 2 | 25% |
| Key Management Personnel (other than MD) | 2* | 0 | 0 |

*Other than MD as on 31.03.2025.

23. Turnover rate for permanent employees and workers

| | FY 2024-25 (Turnover rate in current FY) | | | FY 2023-24 (Turnover rate in previous FY) | | | FY 2022-23 (Turnover rate in Year prior to previous FY) | | |
|---------------------|---|--------|-------|--|--------|-------|--|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 8.68 | 9.09 | 8.69 | 9.28 | 15.00 | 9.46 | 8.45 | 26.92 | 9.24 |
| Permanent Workers | 3.98 | 0.00 | 3.92 | 0.86 | 5.26 | 0.97 | 0.14 | 0 | 0.14 |

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

| 24. 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 | GACL-NALCO Alkalies and Chemicals Private Limited | Subsidiary | 60% | Yes |
| 2 | Vadodara Jal Sanchay Private Limited | Joint Venture | 15% | No* |
| 3 | Aditya Birla Renewables SPV 4 Limited | Joint Venture | 26% | No* |

*The JV companies are yet to start their operations. Therefore, there is no direct participation by the JV in the BR initiatives of the Company at present.

Reporting is standalone; however, aforementioned entities are part of consolidated reporting.

VI. CSR Details

| | |
|--|-----------------------|
| 25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: | Yes |
| (ii) Turnover (in Rs.) | INR 3,95,950.21 Lakhs |
| (iii) Net worth (in Rs.) | INR 4,59,726.36 Lakhs |

VII. Transparency and Disclosures Compliances

| 26. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct: | | | | | | | |
|---|--|---|--|---------|--|--|---------|
| | Grievance Redressal Mechanism in Place (Yes/No) | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
| | | 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 |
| Stakeholder group from whom complaint is received | (If Yes, then provide web-link for grievance redress policy) | 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 | Nil | Nil | NA | Nil | Nil | NA |
| | | https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf | | | | | |
| Investors (other than shareholders)** | Yes | Nil | Nil | NA | Nil | Nil | NA |
| | | https://gacl.com/wp-content/uploads/2023/12/Investor-Grievance-Redressal.pdf | | | | | |
| Shareholders** | Yes | 35 | 0 | NA | 40 | 0 | NA |
| | | https://gacl.com/wp-content/uploads/2023/12/Investor-Grievance-Redressal.pdf | | | | | |
| Employees and workers | Yes | Nil | Nil | NA | Nil | Nil | NA |
| | | https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf | | | | | |
| Customers | Yes | Nil | Nil | NA | Nil | Nil | NA |
| | | https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf | | | | | |

| | | | | | | | |
|------------------------|---|-----|-----|----|-----|-----|----|
| Value Chain Partners | Yes | Nil | Nil | NA | Nil | Nil | NA |
| | https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf | | | | | | |
| Other (please specify) | - | - | - | - | - | - | - |
| | - | | | | | | |

*GACL Grievance Handling Policy-III.docx

**Investor Grievance Redressal.docx

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------|--|---|--|--|
| 1 | Climate Change | R | The Company may encounter Significant environmental risks due to climate change, including water scarcity and extreme weather events. | The Company has chosen to adopt climate-resilient infrastructure and has developed effective strategies to ensure continuous business operations. Additionally, The Company has participated in initiatives such as the Vadodara Jal Sanchay and has implemented desalination for water usage at Dahej. | N |
| 2 | Energy Consumption | R | Higher energy consumption poses significant risks to a company like The Company from environmental and financial perspectives. It increases the greenhouse gas emissions, resulting in a negative image of the company. This can also impact the company's efficient energy management. | The Company has implemented controls and procedures to effectively monitor and manage energy consumption across its operations, regularly tracking energy usage to ensure efficiency. In FY 2024-25, we entered into Power Purchase Agreements (PPA) with Tata Power for renewable power supply from a 70 MW solar plant and with NVVNL for supply from a 50 MW solar plant. The Company achieved 40% of its total power from renewable sources in FY 2024-25, with a target to reach 45% renewable input by FY 2025-26 and 80% beyond FY 2027-28. | N |
| 3 | GHG & Air Emission | R | Higher carbon emissions substantially contribute to air pollution and adverse environmental impact. | The Company has begun transitioning to renewable energy sources to reduce its carbon footprint and emissions. | N |



| | | | | | |
|---|--|---|--|---|---|
| | | | This has significant risks to the Company from regulatory and reputational perspective. | During this period, 40% of The Company's power came from renewable sources, with plans to increase to 45% by FY 2025-26 and 80% by FY 2027-28. | |
| 4 | Renewable Energy | O | The Company is gradually shifting towards renewable energy, which will help reduce operating costs, increase profitability, and meet regulatory compliances through reduced emissions. | The Company has installed 171.45 MW capacity wind farms, 35 MW solar power plants, 732 kW floating solar power plant and ~1 MW DC rooftop solar power plant for Vadodara and Dahej complex. The Company has also installed 6.5 MW capacity and 275 kW capacity back pressure turbines at Dahej and Vadodara complex respectively. Further, hybrid power installations of 62.7 MW capacity are also under construction. In the year 2024-25, we have done PPA with NVVNL and Tata Power for purchase of Solar power from their 50 MW & 70 MW solar power installations respectively. | P |
| 5 | Water consumption and waste generation | R | Water consumption in an excessive quantity is a potential risk for a chemical company. This will impact water availability leading to water scarcity, and dependency on local water supplies. Further, this will be resulting in environmental concerns, reputational damage and cost escalation in the company's reputation. "Waste generation poses risk to regulatory compliances and increases operating costs." | The Company has recycled 5,10,093 KI of water by treating wastewater for the year 2024-25. The Company has committed to responsible water usage by closely monitoring water withdrawal, consumption, and discharge. A portion of the water is recycled and reused. The Company plans to purify the sewage water from Vadodara Municipal Corporation for reuse in its plant. To minimize evaporation losses, a floating solar power plant has been installed on one of its water reservoirs. Additionally, The Company is participating in a desalination project initiated by GIDC at Dahej, with a capacity of 100 MLD of water, of which The Company's share is 10 MLD. This meets approximately 75-80% of the water requirements at the Dahej complex with desalinated water, thereby reducing reliance on surface water and groundwater. The Company has installed RO plants at Vadodara and Dahej to recycle effluents for the water usage with capacity of 800 KLD & 3300 KLD respectively. | N |
| 6 | Compliance Management | R | Any non-compliance to the statutory requirements by the Company may result into disruptions in operations, penalties, and loss of reputation. | In this FY 2024-25, The Company has been 100% compliant with all the statutory compliances. The Company has established a system to track and manage all statutory compliances through a Compliance Management System. The company submits quarterly compliance reports to the Board for review. | N |

| | | | | | |
|----|---|---|--|---|---|
| 7 | Labour standard, Human rights grievances & working conditions | R | Reported incidents of human rights breach, unethical labour practices within the Company leads to disruptions in operations, fine, penalties and reputational risk. | In FY 2024-25, there have been no instances of any human rights breach. The Company has implemented policies to ensure compliance with labor laws, respect human rights, and maintain healthy working conditions. The company has established mechanisms to address the needs of the workforce and effectively handle employee and worker grievances. | N |
| 8 | Corruption & Bribery | R | Reported instances of corruption and bribery pose significant risks by loss of credibility, ethical standards and corporate governance. It also adversely affects the business, by reputational damage, ending stakeholders' trust and losing business opportunities and partnerships. | There was no such event of Corruption & Bribery reported during the year 2024-25. The Company has adopted and implemented ABAC policy to ensure that appropriate procedures are in place to avoid any instance of corruption and bribery. The policy can be accessed at – https://gacl.com/wp-content/uploads/2023/12/Anti-Bribery-Anti-Corruption-Policy.pdf | N |
| 9 | Occupational health & safety | R | The Company operates in chemical industry, hence OHS is one of the major risks for the employees and workers handling chemicals. | In FY 2024-25 there has been no complaints on health and safety parameters. The Company has implemented OHS Management System and OHSEE policy. https://gacl.com/wp-content/uploads/2023/12/QHSEEn_Policy_Eng.jpg Regular safety training, toolbox talk, and third-party safety audits are conducted. Kindly refer to Principle 3 for more details. | N |
| 10 | Community Relations & Engagement | O | Continuous and regular engagement with the community around The Company, helps the company to operate smoothly, and implement it's programs for the community effectively. This helps the company to become socially responsible. | The company has undertaken various initiatives as part of its CSR activities to uplift the communities surrounding its operations. These initiatives encompass the right to education, skill development, career guidance for youth, healthcare, sanitation, nutrition, women's empowerment, and animal husbandry, among others. For more details, please refer to Principle 8. | P |



| | | | | | |
|----|-------------------------------------|---|---|--|---|
| 11 | Sustainable Supply Chain Management | O | The Company having more than 35 products and corresponding raw materials, proximity to consumers, source of major raw materials and connectivity to rail, road and ports are vital for efficient and sustainable supply chain management. | Salt, the major raw material, is primarily sourced from areas within a 200 km radius. Key customers are served via dedicated pipelines, and a nationwide dealer network has been established to efficiently reach all consumers through rail, road, or sea routes. | P |
|----|-------------------------------------|---|---|--|---|

SECTION B: MANAGEMENT & PROCESS DISCLOSURES

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

| Disclosure | P | P | P | P | P | P | P | P | P |
|--|--|---|---|---|---|---|---|---|---|
| Questions | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| c. Web Link of the Policies, if available | All Policies of The Company can be accessed at: https://gacl.com/other-financial-information/ Kindly refer to Note 1 | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | Yes, The Company is ISO 14001, 45001, 50001, and 9001 certified. | | | | | | | | |
| | N | N | Y | N | N | Y | N | N | Y |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | Kindly refer Note 2 | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | | | | | | | | | |

Note:1. The Company has formulated and implemented following policies in accordance with the Principles of NGRBC:

| NGRBC Principle | Name of Policy | Link of the Policy |
|--------------------|--|--|
| Principle 1 | <ul style="list-style-type: none"> Anti Bribery and Anti Corruption Policy Nomination & Remuneration-Cum-Board Diversity Policy Business Responsibility and Sustainability Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2023/12/Anti-Bribery-Anti-Corruption-Policy.pdf https://gacl.com/wp-content/uploads/2025/04/Nomination-Remuneration-cum-Board-Diversity-Policy.pdf https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf |
| Principle 2 | <ul style="list-style-type: none"> Supply Chain Policy Business Responsibility and Sustainability Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2024/02/86543_supply_chain.pdf https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf |
| Principle 3 | <ul style="list-style-type: none"> Business Responsibility and Sustainability Policy Human Resource Policy Training and Development Policy QHSEE Policy Risk Management Policy Grievance Handling Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf https://gacl.com/wp-content/uploads/2023/12/aea7e_human_resource.jpg https://gacl.com/wp-content/uploads/2023/12/25810_training.jpg https://gacl.com/wp-content/uploads/2023/12/QHSEn_Policy_Eng.jpg https://gacl.com/wp-content/uploads/2024/11/Policy-on-RISK-Management-_Amended.pdf https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf |
| Principle 4 | <ul style="list-style-type: none"> Risk Management Policy Grievance Handling Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2024/11/Policy-on-RISK-Management-_Amended.pdf https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf |
| Principle 5 | <ul style="list-style-type: none"> Risk Management Policy Grievance Handling Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2024/11/Policy-on-RISK-Management-_Amended.pdf https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf |
| Principle 6 | <ul style="list-style-type: none"> QHSEE Policy Business Responsibility & Sustainability Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2023/12/QHSEn_Policy_Eng.jpg https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf |
| Principle 7 | <ul style="list-style-type: none"> Business Responsibility & Sustainability Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf |
| Principle 8 | <ul style="list-style-type: none"> Corporate Social Responsibility Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2023/12/CSR_POLICY-1.pdf |
| Principle 9 | <ul style="list-style-type: none"> Information Technology Cyber Security Policy Risk Management Policy Grievance Handling Policy | <ul style="list-style-type: none"> https://gacl.com/wp-content/uploads/2023/12/7ea26_information-1-scaled.jpg https://gacl.com/wp-content/uploads/2024/11/Policy-on-RISK-Management-_Amended.pdf https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf |

Note 2 : Please refer to the following table.

| Principles | Objectives | Commitments |
|--------------------|--|--|
| Principle 1 | <ul style="list-style-type: none"> All employees shall be trained on the company's ethics policy and code of conduct. | <ul style="list-style-type: none"> The Company is Committed towards ethical standards and avoiding any instances related to bribery, corruption, and unethical practices. |
| Principle 2 | <ul style="list-style-type: none"> All major suppliers shall be assessed basis on the environmental and social parameters | <ul style="list-style-type: none"> The Company is committed to engaging with major suppliers. |
| Principle 3 | <ul style="list-style-type: none"> Ensure zero incidents in all operations. | <ul style="list-style-type: none"> The Company is committed to fostering employee well-being through strong emphasis on mental health, and employee assistance programs. |
| Principle 4 | <ul style="list-style-type: none"> Ensure enhancement in stakeholder engagement. | <ul style="list-style-type: none"> The Company is committed to engaging with stakeholders on periodic basis to boost the confidence of all the stakeholders. |
| Principle 5 | <ul style="list-style-type: none"> All employees shall be trained on the company's human rights' policy. | <ul style="list-style-type: none"> The Company is committed to upholding and respecting the rights of employees and workers with respect to equal opportunity, non-discrimination, safety and security. |



| | | |
|---------------------------|--|---|
| <p>Principle 6</p> | <p>Waste</p> <ul style="list-style-type: none"> Adopt 4R strategy (Reduce, Reuse, Recycle and Recovery) for managing non-hazardous and hazardous waste across our operations <p>Water</p> <ul style="list-style-type: none"> Engage with communities' water stewardship program <p>Energy & Emission</p> <ul style="list-style-type: none"> Invest in renewable sources of energy across all the operations. | <p>Waste</p> <ul style="list-style-type: none"> The Company is committed to minimising waste by co-processing which can be used as input or others. We intend to collaborate with premier institutes for exploring reuse of brine sludge and under discussion with few of them. <p>Water</p> <ul style="list-style-type: none"> The Company is committed to reducing our water footprint and across our operations. We have conducted water study and are in process to implement observations / suggestions mentioned in the report. The Company is committed to use recycled water and desalinated water in its processes. <p>Energy & Emission</p> <ul style="list-style-type: none"> The Company is committed to reducing GHG emissions in operations by creating GHG inventory of scope 1 and 2 emissions. The Company has attained a 40% share of renewable energy in its power mix, with a target to increase this to 45% by FY 2025-26 and 80% beyond FY 2027-28. |
| <p>Principle 7</p> | <ul style="list-style-type: none"> Ensure to participate more with public and regulatory policy, in a manner that is responsible and transparent. | <ul style="list-style-type: none"> The Company is committed to enabling more initiative to participate more with various trade representation for this purpose in a responsible and transparent manner. The Company interacts with various government departments for formulation of policies as well for public policy advocacy. |
| <p>Principle 8</p> | <ul style="list-style-type: none"> Ensure enhancement in inclusive growth and equitable development. | <ul style="list-style-type: none"> The Company is committed to enabling initiatives towards community development. |
| <p>Principle 9</p> | <ul style="list-style-type: none"> Ensure enhancement in value addition to the consumers. | <ul style="list-style-type: none"> The Company is committed to enhance value to its customers by periodically engaging with them to identify their needs and expectations. |

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)

Established in 1973, in its 52nd year since inception, Gujarat Alkalies and Chemicals Limited (GACL) has witnessed another productive and eventful year in the chemical manufacturing sector, striving towards a sustainable future. The Company has consistently placed a strong emphasis on the well-being of both people and the planet in its business pursuits, resulting in sustained operations in a highly competitive market. The Company has a track record of giving importance to its core values, which enabled it to be an undisputed leader in chemical manufacturing segments where it operates. The Company has grown into one of the leaders with an aggregate capacity of 8,52,750 MTA of caustic soda from the modest beginning made in 1976 at 37,425 MTA.

The Company is deeply committed to integrating Environmental, Social, and Governance (ESG) principles into its core operations. The Company prioritizes ethical conduct, upholds rigorous standards for its products and processes, and consistently seeks avenues for improvements directed towards conservation of natural resources. The Company diligently adheres to pertinent regulations and steadfastly works towards nurturing a sustainable and promising future.

Transparency and Governance:

The Company is committed towards robust corporate governance through high ethical standards, integrity, excellence, and responsibility. The Company ensures stringent ethical standards across all its interactions, prioritizing transparency, honesty, and fairness in its every endeavour.

True to our commitment, in FY 2024-25, there have been no instances of corruption or conflicts of interest.

Learning, & Development and Innovation:

The Company embraces continuous learning and development as a catalyst for driving innovation within its operations. This commitment to ongoing learning has facilitated the integration of new technologies and enhanced process efficiencies, resulting into reduced wastages and a more environmentally responsible approach. Consequently, these endeavours have led to optimized operational costs for the company.

As part of its long-term strategy to increase in-house chlorine consumption, the Company commissioned a 30 KTPA Chlorotoluenes Project at Dahej, producing benzyl chloride, benzaldehyde, and benzyl alcohol. The plant was successfully commissioned on March 29, 2025, in the august presence of Hon'ble Chief Minister of Gujarat and the first dispatch occurred on April 21, 2025. The first consignments of Benzyl Alcohol and Benzaldehyde from Dahej were done on 05.07.2025.

The Company's water conservation efforts include equity participation in Vadodara Jal Sanchay Private Limited for funding the Tertiary Treatment of Waste Water (TTWW) project.

As a part of its R&D efforts, the Company has developed improved processes for manufacturing high-purity guaiacol, cold-water-soluble methyl cellulose, High Purity Vanillin, Cold Water-Soluble Hydroxy Propyl Methyl Cellulose. In addition to this, it has also developed an improved process for the crystallization for manufacturing sodium percarbonate powder treating sodium cyanide-containing liquid effluent on Industrial scale. Also, the Company has developed an improved process to produce hydrazine hydrate, for which commercial production has already commenced. Contributing towards "AatmaNirbhar Bharat Abhiyan", GACL has up a plant to manufacture Hydrazine Hydrate (N₂-H₄.H₂O) for which our country is mostly dependent on imports from other countries. The indigenous environment-friendly technology developed by us is our contribution towards the dream of our nation i.e., "Make in India". For this, we had collaborated with the Indian Institute of Chemical Technology (Hyderabad), one of the leading CSIR laboratories, and have received joint patents in India and USA for this process. The plant, based on indigenously developed and patented technology, is currently under stabilization for optimized operations.

The Company implemented a water recycling plan and water conservation strategies overseen by the Research and Development (R&D) Department. It has developed In-house Scale Corrosion Inhibitors (i.e Scalewins) and Biocides (i.e. Biowins) formulations, serving as scale corrosion inhibitors and biocides, respectively, to manage scale, corrosion, fouling and biological growth in the cooling water system. Tailored formulations are applied for the treatment of the cooling water systems, with technical support provided by the R&D team. These formulations play a critical role in mitigating scale and corrosion in the cooling water system, contributing to significant water conservation efforts by increasing the cycle of concentration (COC) of cooling towers. This treatment has successfully enabled the achievement of a high COC.

The Company has invested in a joint desalination water plant to meet most of its water requirement at its Dahej Complex, thereby conserving surface and ground water for agriculture purpose.

GACL hosted a sectoral workshop on "Best Practices in Energy Efficiency in the Chlor-Alkali Sector: A Path for Decarbonization," under the UK-India Technical Assistance Programme, ASPIRE, initiated by the Foreign Commonwealth and Development Office (FCDO), UK Government, in collaboration with the Bureau of Energy Efficiency, Ministry of Power, Government of India, at its Dahej complex.

Efficient Supply chain

The Company procures a substantial volume of raw materials from a large number of Micro, Small and Medium-sized Enterprises (MSME) within India. One of the primary raw materials i.e. salt, is sourced from nearby MSMEs. The Company capacitated these salt producers for efficient salt farming and the production of high-quality salt. These arrangements not only ensure the best quality requiring minimum consumption of chemicals for further purifications, but also a dependable supply chain. Further, the Company benefits from its close proximity to rail, road, and sea transportation infrastructure, allowing cost-effective transportation of products to distant locations. Additionally, the Company has established a robust nationwide network of dealers, serving as extended arms of the Company to reach all end-users. Moreover, the company caters to nearby customers through dedicated pipelines.



Diversified Energy Sourcing:

Environmental stewardship is central to Company’s operations, guiding our efforts to reduce our ecological footprint and promote sustainability. Through innovative practices and responsible resource management, we strive to safeguard the environment for future generations.

Our commitment is evident as Company is actively advancing by development and commencement of a 75 MW Group Captive Solar Power Plant in collaboration with GIPCL and GSFC, which includes the phased commissioning of 25 MW on 24.04.2025 and an additional 50 MW on 26.06.2025. To enhance renewable power sourcing in the short and medium term, strategic arrangements are made with NTPC Vidut Vyapar Nigam Limited, Tata Power, and Kreate Energy. Additionally, a special purpose vehicle (SPV) is formed with Aditya Birla Renewable Energy to secure 62.7 MW of hybrid power for captive use, anticipated to be operational by January, 2026. In pursuit of further expansion, the Company has invited expressions of interest from reputable renewable energy developers for a 75 MW hybrid power plant in SPV mode, which is currently under evaluation and agreements expected to be concluded in the second quarter of FY 2025-26. Furthermore, an MOU with GMDC has been signed to explore additional 60 MW renewable Plant in SPV mode, emphasizing GACL’s commitment to sustainable energy solutions.

GACL has attained a 40% share of renewable energy in its power mix, with a target to increase this to 45% by FY 2025-26 and 80% beyond FY 2027-28.

Promoting Well-Being:

The health and safety of our employees and the surrounding community are top priorities at GACL, particularly due to the inherent risks associated with handling chemicals. We rigorously adhere to safety protocols and regulations to prevent accidents and protect the environment. By investing in comprehensive training and state-of-the-art safety equipment, we ensure a secure workplace that minimizes hazards. Our commitment to health and safety not only safeguards our people and operations but also reinforces trust among stakeholders and regulatory bodies. As of March 31, 2025, our Vadodara complex impressively achieved 976 days without accidents, while Dahej Complex-1 and Dahej Complex-2 reached 654 and 958 accident-free days, respectively.

Responsible Corporate Citizenship:

GACL believes in the importance of community development. To create a positive and enduring impact on society, the Company has undertaken various CSR projects through its CSR arm viz. GACL Foundation Trust. Those projects include the promotion of education, HMDC/Special children, Health, Nutrition Hygiene & sanitation, Sustainable livelihood & Skill development, promotion of Art Culture & Heritage, Water conservation and Environmental projects.

Additionally, we focus on projects that improve human development indices. In our educational projects, we address rural infrastructure gaps by constructing and refurbishing Anganwadis and enhancing the quality of education and mid-day meals.

To become a model organization in social work, we are dedicated to the holistic growth and sustainable development of communities, emphasizing social upliftment. We prioritize growth that encompasses development in environmental, social, and governance areas. Our environmental initiatives include developing green belts, preventing soil erosion, implementing rainwater harvesting, and installing renewable energy sources. Our sustained growth over the past half-century is a testament to our holistic approach. We intend to continue advancing our business while contributing to the growth and upliftment of all our stakeholders, remaining committed to sustainability through these efforts.

As GACL moves forward, the Company remains dedicated to growth across environmental, social, and governance fronts. GACL aims to continue delivering on its commitment to sustainability, enhancing lives, and nurturing the environment, ensuring that progress benefits all stakeholders.

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

The Managing Director, Company Secretary and Chief Financial Officer of the Company are jointly and severally responsible for implementing the Business Responsibility and Sustainability Policy. The Managing Director of the Company is the Head of Business Responsibility and Sustainability and oversees the implementation of the Policy.



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. The Board of Directors of the Company have constituted the ESG Committee.

The said Committee is responsible for reviewing and approving the action plan formulated by the Company to carry out its Business Responsibility and Sustainability Report (BRSR) and Environmental, Social, and Governance (ESG) obligations and to recommend the same to the Board, from time to time.

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|
| | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Performance against above policies and follow up action | All the ESG Policies are reviewed by the Managing Director, Company Secretary, and Chief Financial Officer of the Company on a periodic basis. | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | All the policies are evaluated to determine their effectiveness in accordance with the latest developments in ESG space pertaining to applicable national/international standards and legislative requirements. If required, appropriate changes are made to the policies and the same are duly communicated to all stakeholders. | | | | | | | | | | | | | | | | | |

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.

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----|----|----|----|----|----|----|----|
| The Company is looking forward to carrying out an independent assessment/ evaluation of the implemented policies by an external agency. | | | | | | | | |

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) | Not Applicable. The Company has formulated policies in accordance with nine NGRBC principles. Kindly refer to the explanation of Question 1, Section B of BRSR. | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

SECTION C : PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1 - BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

ESSENTIAL INDICATORS

| 1. Percentage coverage by training and awareness programmes on any of the principles during the financial year: | | | |
|---|--|---|---|
| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by the awareness programmes |
| Board of Directors | 7 | <ul style="list-style-type: none"> Provisions of Companies Act, SEBI (LODR) Regulations, Duties of Directors, Provisions of Secretarial Standard - 1 & 2 issued by ICSI Various points of Artificial Intelligence (AI), Machine Learning, Big Data Analysis Vigil Mechanism-cum-Whistle Blower Policy Prohibition of Insider Trading Code of Conduct of the Company Training on the Principles of BRSR and GACL Policies Training on Cyber Security Awareness | 100% |
| Key Managerial Personnel | 8 | <ul style="list-style-type: none"> Provisions of Companies Act, SEBI (LODR) Regulations, Duties of Directors, Provisions of Secretarial Standard - 1 & 2 issued by ICSI Various points of Artificial Intelligence (AI), Machine Learning, Big Data Analysis POSH (Prevention of Sexual Harassment) Cybersecurity Leadership Qualities Emergency Response Plan ISO Awareness Chintan Shibir International Yoga Day SAP-PM Module Refresher Program | 100% |
| Employees other than BoD and KMPs | 234 | <ul style="list-style-type: none"> Effective Business Communication AI in Process Industries Communication Skills Hazop Training Emergency Response Plan Skill Matrix Leadership Qualities Chintan Shibir Understanding Stroke & Epilepsy Fire Fighting Training for Fire Wardens | 85% |

| | | | |
|---------|-----|---|-----|
| Workers | 234 | <ul style="list-style-type: none"> Industrial Health & Safety Basic Fire Fighting Emergency Response Plan Shop Floor Training International Yoga Day Online Training Program for Buyers on Government E-Market Place GEN-AI in HR Onsite First Aid Training Program | 86% |
|---------|-----|---|-----|

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

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

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

Note : The Company has not received any fines/penalties/punishment/award/compounding fees in the reporting period.

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

| | |
|--------------|---|
| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---|

Not applicable. The Company has not received any form of fines/penalties/punishment/award/compounding fees in the reporting period against any of the NGRBC principles.

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 instituted an Anti-Bribery and Anti-Corruption policy applicable to all employees and business partners, including consultants, contractors, and their staff members at all levels. This policy is intended to establish proper procedures to prevent any violations of anti-corruption and anti-bribery laws and regulations within the company.

This policy is hosted on Company's website <https://gacl.com/wp-content/uploads/2023/12/Anti-Bribery-Anti-Corruption-Policy.pdf>



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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-----------|--|---|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | Nil | Nil |

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

| | FY 2024-25 (Current Financial Year) | | FY 2023-24 (Previous Financial Year) | |
|--|--|----------------|---|----------------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | Nil | Nil | Nil |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | Nil | Nil | Nil |

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

Not applicable. In this FY 2024-25, The Company has not received any form of penalties for any NGRBC principles.

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-------------------------------------|--|---|
| Number of days of accounts payables | 46.83 | 48.20 |

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

| Parameter | Metrics | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-----------------------------|---|--|---|
| Concentration of Purchases* | a. Purchases from trading houses as % of total purchases | 20.22% | - |
| | b. Number of trading houses where purchases are made from | 74 | - |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 88.11% | - |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | 62.22% | 65.07% |
| | b. Number of dealers / distributors to whom sales are made | 50 Nos. | 50 Nos. |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 76.19% | 72.44% |

| | | | |
|--------------------|--|-------|-------|
| Share of RPTs in** | a. Purchases (Purchases with related parties / Total Purchases) | 11.54 | 11.49 |
| | b. Sales (Sales to related parties / Total Sales) | 2.26 | 2.23 |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | Nil | Nil |
| | d. Investments (Investments in related parties / Total Investments made) | 100% | Nil |

Note –

*As per the ISF guidelines issued in FY 2024-25, the information has been disclosed for this FY.

**Investments in RPT consists of equity infusions in JV companies made during the year FY 2024-25.

LEADERSHIP INDICATORS

| 1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year: | | |
|--|--|---|
| Total number of awareness programmes held | Topics/principles covered under the training | % age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
| 15 (Driver's training) 905 (Contract Laborers training) | <ul style="list-style-type: none"> Required documents for transport of hazardous goods as per the Central Motor Vehicle Act and rules. Product Safety Do and Don't During Emergency Contact persons with number during emergency. Safety Precautions to avoid such emergency situation during loading/unloading and transport | The Company is working on systems improvement to collate information on this disclosure. |
| 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. | | |
| <p>Yes, The Company has processes in place to avoid conflict of interest involving members of the board in it's "Code of Conduct for the Directors of Gujarat Alkalies and Chemicals Limited". This code is hosted on Company's website https://gacl.com/wp-content/uploads/2023/12/For-Directors.pdf.</p> <p>The Company takes an annual declaration for the same from all the Directors.</p> | | |



PRINCIPLE 2 - BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

ESSENTIAL INDICATORS

| 1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively. | | | |
|---|--|---|---|
| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) | Details of improvement in environmental & social impacts |
| R&D | - | - | - |
| Capex | 3.88%* | 15.82** | * Investment in Vadodara Jal Sanchay is aiding Company to purify the sewage water from Vadodara Municipal Corporation for reuse in its plant. Along with that Capex investment in energy conservation has been done in both Vadodara and Dahej locations. ** Installation of Inductive Coupling Plazma for monitoring & controlling metal content in products and waste streams. |

| 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) |
|--|
| Yes, The Company has established practices to ensure the sustainable sourcing of key raw materials. A supply chain and purchase policy is in place. The policy is available at https://gacl.com/wp-content/uploads/2024/02/86543_supply_chain.pdf |
| 2. b. If yes, what percentage of inputs were sourced sustainably? |
| 30% of our inputs were sourced sustainably. We carry out sustainable procurement with a base of potential suppliers who hold certifications such as ISO, ECOVADIS, REACH, and Responsible Care Registration. These suppliers meet our material requirements from both the Indian and overseas regions. The Company is committed to further optimizing our sources of supply through sustainable sourcing practices. |
| 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste. |
| We manufacture industrial bulk chemicals that are utilized by other industries, making our products a component of their final manufacturing processes, and therefore, they cannot be reclaimed. |
| 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. |
| Yes, EPR is applicable as The Company is registered as an importer of chemicals with plastic packaging. In line with the targets set by the Central Pollution Control Board (CPCB), The Company obtains EPR credit from authorized plastic waste processors for the plastic waste that is generated from the packaging materials of imported chemicals. |

LEADERSHIP INDICATORS

| 1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? | | | | | |
|--|---------------------------------|--|---|--|---|
| NIC Code | Name of Product /Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
| 201 | Anhydrous aluminium chloride | 5.41 % | Cradle to gate | Yes | No |

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

| Name of the Product/ Service | Description of risk/ concern | Action Taken |
|------------------------------|---|---|
| Anhydrous aluminium chloride | The chlorine gas, which is a raw material for AAC, is produced as by-product from the electrolysis process in the Dahej complex is considered to be energy intensive, and the renewable electricity contributes to only 15% when LCA was conducted. | Action Taken: As of today, the electricity sourced from renewable energy has increased. |

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

| Indicate input material | Recycled or re-used input material to total material | |
|---|--|--|
| | FY 2024-25 | FY 2023-24 |
| Palladium catalyst used Hydrogen Peroxide plant | Total consumption of Palladium catalyst is 594.83 Kg which is miniscule as compared to the total catalyst. | Total consumption of Palladium catalyst is 803.10 kg which is miniscule as compared to the total input material. |

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

| | FY 2024-25 | | | FY 2023-24 | | |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
| | Re-used | Recycled | Safely Disposed | Re-used | Recycled | Safely Disposed |
| Plastics (including packaging) | - | - | - | - | - | - |
| E-wastes | - | - | - | - | - | - |
| Hazardous waste | - | - | - | - | - | - |
| Other waste | - | - | - | - | - | - |

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

Not applicable as per essential indicator 3.

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

PRINCIPLE 3 - BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

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

| Category | % Of employees covered by | | | | | | | | | | |
|----------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
| | Total (A) | Health insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent Employees | | | | | | | | | | | |
| Male | 677 | 677 | 100 | 677 | 100 | 0 | 0.00 | 677 | 100 | 0 | 0 |
| Female | 23 | 23 | 100 | 23 | 100 | 23 | 100 | 0 | 0 | 0 | 0 |
| Total | 700 | 700 | 100 | 700 | 100 | 23 | 3.29 | 677 | 96.71 | 0 | 0 |



| Other than Permanent Employees | | | | | | | | | | | |
|--------------------------------|---|---|-----|---|-----|---|---|---|-----|---|---|
| Male | 2 | 2 | 100 | 2 | 100 | 0 | 0 | 2 | 100 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2 | 2 | 100 | 2 | 100 | 0 | 0 | 2 | 100 | 0 | 0 |

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 | 668 | 668 | 100 | 668 | 100 | 0 | 0 | 668 | 100 | 0 | 0 |
| Female | 20 | 20 | 100 | 20 | 100 | 20 | 100 | 0 | 0 | 0 | 0 |
| Total | 688 | 688 | 100 | 688 | 100 | 20 | 2.90 | 668 | 97.09 | 0 | 0 |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 3543 | 3543 | 100 | 3543 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 138 | 138 | 100 | 138 | 100 | 138 | 100 | 0 | 0 | 0 | 0 |
| Total | 3681 | 3681 | 100 | 3681 | 100 | 138 | 3.74 | 0 | 0 | 0 | 0 |

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.28% | 0.25% |

Note: The elements included in the Cost incurred on well-being measures comprises of - Medical facilities provided to permanent employees, Medclaim reimbursements provided to contractual employees and expenses incurred on Sports events.

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

| Benefits | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|-------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 99.72% | 100% | Yes | 99.55% | 100% | Yes |
| Gratuity | 99.72% | 40.24% | Yes | 99.55% | 26% | Yes |
| ESI | NA | 100% | Yes | NA | 100% | Yes |
| Others – please specify | - | - | - | - | - | - |

Note: Workers sourced through 3rd Party are provided PF and ESI benefits. Employees retained as Consultants / Advisors after attaining superannuation age are not covered under PF and Gratuity.

3. Accessibility of workplaces

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

Yes, the premises of the Company are accessible to differently abled employees and workers.

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

Yes, the Company is strongly committed to offering equal opportunities for everyone. This dedication is clearly communicated on the company's website with every recruitment initiative. The company's BRSR policy explicitly states, the Company is committed to ensuring and maintaining equal opportunities throughout the recruitment process and employment tenure, regardless of caste, creed, gender, race, religion, disability, or sexual orientation. This policy is hosted on company's website <https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf>

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

| Gender | Permanent Employees | | Permanent Workers | |
|--------------|-------------------------|--------------------|-------------------------|--------------------|
| | Return to work rate (%) | Retention rate (%) | Return to work rate (%) | Retention rate (%) |
| Male | 100% | 100% | NA | NA |
| Female | 100% | 100% | 100% | 100% |
| Total | 100% | 100% | 100% | 100% |

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|--|
| Permanent Workers | Yes, the Company has implemented a grievance redressal system, which includes an Industrial Relation Committee comprising Senior Executives and Representatives of Permanent Workers. |
| Other than Permanent Workers | The Grievance Handling Committee at the Company is tasked with probing grievances, engaging with stakeholders, and devising solutions and actions to address any issues. Grievances are initially received by HR, and the Grievance Handling Committee acknowledges these within five days of receipt. |
| Permanent Employees | The committee is tasked with investigating these matters in cooperation with the involved employee and communicating with relevant stakeholders to resolve the complaint. During the Financial Year 2024-25, the company has not received any grievances under this policy. |
| Other than Permanent Employees | The Company's Grievance Redressal Procedure is accessible to all stakeholders and can be found on the company's website. https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf |

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

| Category | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|---------------------------|--|--|-----------|--|--|-----------|
| | 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 | 700 | 0 | 0 | 662 | 0 | 0 |
| Male | 677 | 0 | 0 | 655 | 0 | 0 |
| Female | 23 | 0 | 0 | 7 | 0 | 0 |



| | | | | | | |
|-------------------------|-----|-----|-----|-----|-----|-------|
| Total Permanent Workers | 688 | 688 | 100 | 710 | 686 | 96.62 |
| Male | 668 | 668 | 100 | 691 | 671 | 97.11 |
| Female | 20 | 20 | 100 | 19 | 15 | 78.95 |

8. Details of training given to employees and workers:

| Category | FY 2024-25 (Current Financial Year) | | | | | FY 2023-24 (Previous Financial Year) | | | | |
|------------------|--|-------------------------------|---------|-----------------------|---------|---|-------------------------------|---------|-----------------------|---------|
| | Total (A) | On Health and Safety Measures | | On Skills upgradation | | Total (D) | On Health and Safety Measures | | On Skills upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 679 | 679 | 100 | 679 | 100 | 642 | 642 | 100 | 642 | 100 |
| Female | 23 | 23 | 100 | 23 | 100 | 20 | 20 | 100 | 20 | 100 |
| Total | 702 | 702 | 100 | 702 | 100 | 662 | 662 | 100 | 662 | 100 |
| Workers | | | | | | | | | | |
| Male | 4211 | 4211 | 100 | 4211 | 100 | 3795 | 3795 | 100 | 3795 | 100 |
| Female | 158 | 158 | 100 | 158 | 100 | 167 | 167 | 100 | 167 | 100 |
| Total | 4369 | 4369 | 100 | 4369 | 100 | 3962 | 3962 | 100 | 3962 | 100 |

9. Details of performance & career development reviews of employees & workers:

| Category | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|------------------|--|---------|---------|---|---------|---------|
| | Total (A) | No. (B) | % (B/A) | Total (D) | No. (C) | % (D/C) |
| Employees | | | | | | |
| Male | 677 | 677 | 100 | 642 | 642 | 100 |
| Female | 23 | 23 | 100 | 20 | 20 | 100 |
| Total | 700 | 700 | 100 | 662 | 662 | 100 |
| Workers | | | | | | |
| Male | 668 | 668 | 100 | 691 | 691 | 100 |
| Female | 20 | 20 | 100 | 19 | 19 | 100 |
| Total | 688 | 688 | 100 | 710 | 710 | 100 |

Note: Only Permanent employees and workers are covered for the details of performance and career development reviews.

10. Health and safety management system:

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

Yes, the company has established an Occupational Health and Safety Management System in compliance with the ISO 45001:2018 standard, with all business units certified under this standard. The company has implemented a QHSEEN policy to ensure that daily operations meet all relevant legal and health and safety requirements. Regular health and safety training sessions are organized for employees, including contractors, to ensure the effective implementation of the health and safety management system. Employees and workers receive monthly safety training, and toolbox talks are held as needed. An emergency response plan is in place, with appropriate training provided.

The company has formed a safety committee that meets quarterly, involving both management and non-management participants. Proper safety measures, including the use of personal protective equipment (PPE), are enforced throughout the site.

The Dahej Complex 1 site is IMS-certified, and the company is in the process of implementing the ongoing safety management system from Dahej Complex 1 at Dahej Complex 2.

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 company has implemented Hazard Identification and Risk Assessment (HIRA) processes in accordance with ISO standards for both routine and non-routine activities at the departmental level. This process is reviewed annually to ensure its effectiveness. Additionally, a team composed of safety, process, and relevant departmental executives carries out Job Safety Analysis (JSA) to identify and address work-related risks. Currently, all related data and findings are documented manually.

The company has also established an incident and accident reporting system, requiring workers to report any incidents to the Plant Head, prompting a formal investigation to determine the root cause. Based on the findings, relevant suggestions and corrective actions are implemented to prevent recurrence. The company conducts various safety programs, including safety inspections and audits, a safety observation program, process hazard analysis, and plant safety rounds, to maintain a high standard of safety across its operations.

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

Yes, workers are encouraged to report work-related hazards and have the right to withdraw from unsafe conditions, reporting these to their supervisors. This process triggers a system-based alert to address and eliminate work-related hazards. Additionally, employees are encouraged to report near-miss incidents to help reduce accidents and incidents. We have implemented a near-miss/potential incident observation reporting program, which is connected to our reward and recognition program, further incentivizing the identification and resolution of work-related hazards.

As of March 31, 2025, the company's Vadodara complex has reached 976 days without accidents while, Dahej complex-1 and Dahej complex-2 have achieved 654 and 958 accident-free days, respectively. We commemorated National Safety Day on March 4, 2025, by holding various competitions.

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

Yes, the company ensures that its employees, permanent workers, and their dependent family members have access to non-occupational medical and healthcare services at affiliated hospitals and healthcare centers, or they can receive a Medclaim premium reimbursement up to a specified limit. Non-permanent workers are covered under the Employees State Insurance Scheme and Workmen Compensation Policy for non-occupational medical assistance.

Additionally, the company offers Medclaim insurance premium reimbursement up to a capped amount for all retired employees and surviving spouses.

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

| Safety Incident/Number | Category | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|-----------|---|--|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0 | 0.11 |
| Total recordable work-related injuries | Employees | 3 | 3 |
| | Workers | 14 | 13 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 0 | 1 |

Note: Due to improved data inventory, for FY 2023-24, bifurcation for employees and workers has been provided under total recordable work-related injuries.



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

The Company has implemented a comprehensive array of proactive and systematic measures to ensure a safe and healthy working environment for employees, contractors, and visitors. These initiatives include:

ISO-Compliant HIRA System: the company utilizes a structured Hazard Identification and Risk Assessment (HIRA) process in accordance with ISO standards. This system undergoes annual reviews to maintain effectiveness in identifying and mitigating potential risks.

Job Safety Analysis (JSA): The Safety Team conducts regular Job Safety Analyses to assess work-related hazards and recommend control measures. Observations and results are manually documented and utilized for continuous improvement.

Incident and Accident Reporting Mechanism: An established system allows workers to report incidents or accidents, which are thoroughly investigated. Corrective and preventive actions are implemented based on findings, keeping the Plant Head informed throughout the process.

Hazard Reporting and Worker Empowerment: Workers are empowered to report hazards and remove themselves from unsafe conditions, communicating directly with Safety Officers during daily plant rounds. This promotes a proactive safety culture.

Permit-to-Work System: A comprehensive permit system regulates high-risk work activities, ensuring all necessary precautions are taken before commencement.

Training and Awareness Programs: the company conducts regular training sessions on topics such as chemical safety, fire safety, emergency response plans, and toolbox talks, aimed at enhancing awareness and preparedness among employees and contractors.

Safety Engagement Activities: To foster a culture of safety, the company organizes engagement activities including safety quiz competitions, poster-making contests, and elocution on safety topics, often as part of Safety Week celebrations, with winners receiving certificates and prizes.

Firefighting and Emergency Preparedness: The company maintains robust firefighting infrastructure, including fire hydrants, smoke detectors, fire extinguishers, and a public address system, with regular mock drills for hands-on emergency response practice.

Safety Communication Tools: the company has published a pocket safety book for employees and contractors, offering quick and easy reference to reinforce important safety guidelines.

Commitment to Safety Across All Levels: All departments, including contract workers, have taken a safety oath, underscoring collective responsibility in upholding safety standards.

Regular Audits and Reviews: the company conducts monthly internal audits and annual external safety audits to track performance, ensure compliance, and identify improvement opportunities in its Occupational Health and Safety Management System.

At Dahej Complex 2, efforts are underway to replicate the safety management system of Dahej Complex 1, including safety training, inspection, auditing, incident investigation, and recommendations. At Dahej Complex 1, full compliance with relevant standards, such as ISO 45001, and applicable legislation is maintained to ensure a safe and healthy workplace.

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

| | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|--------------------|--|---------------------------------------|---------|---|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil | Nil | NA | Nil | Nil | NA |
| Health & Safety | Nil | Nil | NA | Nil | Nil | NA |

| 14. Assessments for the year: | |
|-------------------------------|---|
| | % Of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
| Health and safety practices | 100% |
| Working Conditions | 100% |

Note : Annually as per MSISC requirement safety audit is conducted by a third party.

| 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. |
|--|
| <p>The company is committed to providing a safe and healthy workplace by proactively addressing safety-related incidents and mitigating significant risks identified through various assessments. The company has set up a comprehensive system for reporting all incidents and near-misses, encouraging workers to bring safety concerns directly to the Plant Head or Safety Officers. When an incident is reported, a thorough investigation is conducted to determine the root causes, and corrective measures such as process revisions, engineering controls, or enhanced supervision are implemented.</p> <p>Each incident is carefully recorded and discussed in safety meetings to extract lessons and plan improvements. For instance, in cases of minor chemical spills, containment protocols were reviewed and strengthened, and additional training on the safe handling of hazardous materials was provided.</p> <p>Additionally, an annual safety audit is conducted by a third party in accordance with MSISC requirements to ensure compliance and further identify areas for improvement in the safety management system.</p> |

LEADERSHIP INDICATORS

| | | | | |
|--|---|-------------------|-------------------|-------------------|
| 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). | | | | |
| Yes | | | | |
| 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. | | | | |
| The company is monitoring statutory dues of the contractors through its online compliance management system. This criteria is one of the checkpoints while onboarding or processing the invoices of the contractors. | | | | |
| 3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment: | | | | |
| Not applicable as per Essential indicator 11. | | | | |
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Employees | - | - | - | - |
| Workers | - | - | - | - |
| 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) | | | | |
| Yes | | | | |
| 5. Details on assessment of value chain partners: | | | | |
| | % of value chain partners (by value of business done with such partners) that were assessed | | | |
| Health and safety practices | 100% health checkup of on-site contractors | | | |
| Working Conditions | 100% working condition checkup of on-site contractors | | | |
| 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. | | | | |
| The company conducts follow-up medical checkups, as well as ensures that all safety gadgets are appropriate, adequate and used appropriately. | | | | |



PRINCIPLE 4 - BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.
 The company has recognized stakeholders as individuals or groups whose interests are impacted or could be impacted by our business activities. Consequently, the company has categorized these stakeholders into internal and external groups. The company believes in engaging with stakeholders periodically to understand their expectations and concerns and to address them effectively. the company has identified the following stakeholder groups:

| S.No. | Stakeholder Group | Importance |
|-------|-------------------------------------|---|
| 1 | Shareholders and Investors | Shareholders and investors contribute to our company’s overall business growth by providing capital investment. |
| 2 | Customers | Customers form the foundation of a company’s growth. Their satisfaction is crucial to our success, as negative feedback can lead to reputational damage. Positive and impactful feedback from customers is essential for gradual growth. |
| 3 | Employees and Contractual workforce | Employees and the contractual workforce are essential for the smooth functioning of the company’s day-to-day operations. They contribute by bringing innovative ideas and diverse perspectives, which drive the development of new products and processes. This, in turn, results in sustainable growth and enhances the company’s profitability. |
| 4 | Regulatory bodies | Regular engagement with regulatory bodies enables us to stay compliant with the latest rules and regulations, as well as gain access to guidance and protocols for the safe management of chemicals produced at our sites. |
| 5 | NGOs & Local Communities | NGOs assist us in effectively implementing our social and environmental initiatives within local communities and in reaching the last mile through our various CSR activities. Engaging with local communities provides us with the social license to operate. |
| 6 | Contractors (Who provide manpower) | Contractors provide us with contract workers, offering the flexibility needed to scale our operations up or down as required. |
| 7 | Suppliers | Our suppliers and service providers assist us in sourcing high-quality raw materials, producing high-quality finished goods and timely distribution to the end users in compliance with all applicable regulations. |
| 8 | Logistics Partners | Our logistics partners facilitate the uninterrupted transportation of our raw materials and final products. |

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

| Stakeholder group | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)-Please specify | Purpose and scope of engagement including key topics and concerns raised during such engagements |
|--------------------------|---|---|---|--|
| Shareholders / Investors | No | Annual reports, Annual General Meeting, Newsletter, Emails, Advertisement | Annually/ Quarterly/ periodically | <ul style="list-style-type: none"> State of affairs of the Company |

| | | | | |
|---------------------------------------|----|---|---------------------|---|
| Customers | No | Emails, Customer satisfaction survey, product brochures, reports of product quality, certificate of analysis of the product, through direct interaction | On continuous basis | <ul style="list-style-type: none"> Ethical business practices Increased awareness for partnering in green initiatives Safe handling of products Customer complaints redressal |
| Employees and Contractual workforce | No | Notice Boards, emails, regular training, one-to-one meetings | Continuous | <ul style="list-style-type: none"> Work-life balance Transparent appraisal and promotion policy Fair remuneration structure Career Development Plan Productivity enhancement Training & Skill development Safe working practices General welfare of the workforce |
| Government Bodies / Regulatory bodies | No | Annual reports, Compliance reports, Meeting, Newsletter, Emails | Periodically | <ul style="list-style-type: none"> Ethical governance, Compliance Contribution to Nation Building |
| NGOs & Local Communities | No | Annual reports, Meeting, Newsletter, Emails, through direct interaction | Continuous | <ul style="list-style-type: none"> Need assessment Infrastructure development Training community members Community involvement |
| Contractors | No | Notice Boards, emails, regular trainings, one-to-one meetings, notices, formal agreements | Daily | <ul style="list-style-type: none"> Work-life balance Statutory compliance requirements Fair remuneration structure Safe working practices General welfare of the workforce. |
| Suppliers & Service providers | No | Suppliers meet, emails, one-to-one meetings, website, formal agreements | Continuous | <ul style="list-style-type: none"> Clearly defining requirements Transparent and fair platforms provided for competitive bidding Supplier code of conduct Integrity pact |
| Logistics Partners | No | Emails, Annual General Meeting, Newsletter, Emails, through direct interaction | Daily | <ul style="list-style-type: none"> Ethical business practices Increased awareness for partnering in green initiatives Safe and efficient transit/transport |

LEADERSHIP INDICATORS

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

ESG Committee of Directors collates the feedback from various stakeholder groups through their identified SPOCs and submits the information to the Board.



2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, after receiving inputs from various stakeholders ESG committee of Directors initiates appropriate amendments in the policies.

The feedback received during the periodic stakeholder consultation are communicated to the management and the Board for appropriate changes in the policies.

For instance:

- a. The feedback received from the logistic partners on reducing the turn around time by optimizing the wait time for vehicles within the premises. Furthermore, resting zones and adequate sanitary facility have been provided to the logistic partners.
- b. The paternity leaves were introduced in FY 2024-25 after receiving the feedback from young male employees.
- c. The target beneficiaries of CSR projects are being routinely reviewed and revised based on the need assessment carried out with the CSR stakeholders.

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

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PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

| Category | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|------------------------|--|--|------------|---|--|------------|
| | Total (A) | No. of employees/ workers covered (B) | % (B/A) | Total (C) | No. of employees/ workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 700 | 700 | 100 | 655 | 655 | 100 |
| Other than permanent | 2 | 2 | 100 | 7 | 7 | 100 |
| Total Employees | 702 | 702 | 100 | 662 | 662 | 100 |
| Workers | | | | | | |
| Permanent | 688 | 688 | 100 | 710 | 710 | 100 |
| Other than permanent | 3681 | 3681 | 100 | 3252 | 3252 | 100 |
| Total Workers | 4369 | 4369 | 100 | 3962 | 3962 | 100 |

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

| Category | FY 2024-25 (Current Financial Year) | | | | | FY 2023-24 (Previous Financial Year) | | | | |
|------------------|--|-----------------------|-----------|------------------------|-----------|---|-----------------------|-----------|------------------------|-----------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No.(C) | % (C / A) | | No.(E) | % (E / D) | No.(F) | % (F / D) |
| Employees | | | | | | | | | | |
| Permanent | 700 | 0 | 0 | 700 | 100 | 655 | 0 | 0 | 655 | 100 |
| Male | 677 | 0 | 0 | 677 | 100 | 635 | 0 | 0 | 635 | 100 |
| Female | 23 | 0 | 0 | 23 | 100 | 20 | 0 | 0 | 20 | 100 |

| | | | | | | | | | | |
|-----------------------------|------|---|---|------|-----|------|-------------------|---|-----|-----|
| Other than Permanent | 2 | 0 | 0 | 2 | 100 | 7 | 0 | 0 | 7 | 100 |
| Male | 2 | 0 | 0 | 2 | 100 | 7 | 0 | 0 | 7 | 100 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Workers | | | | | | | | | | |
| Permanent | 688 | 0 | 0 | 688 | 100 | 710 | 0 | 0 | 710 | 100 |
| Male | 668 | 0 | 0 | 668 | 100 | 691 | 0 | 0 | 691 | 100 |
| Female | 20 | 0 | 0 | 20 | 100 | 19 | 0 | 0 | 19 | 100 |
| Other than Permanent | 3681 | 0 | 0 | 3681 | 100 | 3252 | Kindly refer note | | | |
| Male | 3543 | 0 | 0 | 3543 | 100 | 3104 | Kindly refer note | | | |
| Female | 138 | 0 | 0 | 138 | 100 | 148 | Kindly refer note | | | |

***Note:** In FY 2023-24 workers (other than permanent) in the Company were engaged through third-party contractors. Thus, data related to them was not readily available for FY 2023-24.

However, in this FY, in accordance with the BRSR format requirements, we have revised our data inventory management and have provided the necessary inputs as required.

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

a. Median remuneration / wages:

| | Male | | Female | |
|---|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (Executive Directors)* | 6 | NA | 2 | NA |
| Key Managerial Personnel | 2 | 59.265 | 0 | 0 |
| Employees other than BoD and KMP | 677 | 12.56 | 23 | 10.92 |
| Workers | 668 | 15.67 | 20 | 12.27 |

*Directors are not paid remuneration except sitting fees for attending Board/Committee Meetings. The Managing Director is appointed by the Government of Gujarat and does not draw any remuneration from the Company except charge allowance and other perquisites/reimbursement as per the Government's order.

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Gross wages paid to females as % of total wages | 2.28% | 2% |

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, a committee has been formed to address such issues.

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

The company has established a Grievance Handling Committee responsible for investigating grievances, working with stakeholders to develop solutions, and taking action to resolve any issues. Human Resources receives all grievances, which the committee acknowledges within five days. The committee is tasked with investigating the complaint in collaboration with affected employees and maintaining communication with relevant stakeholders until the grievance is resolved.



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

| | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|-----------------------------------|--|---|---------|---|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment | Nil | Nil | Nil | Nil | Nil | Nil |
| Discrimination at workplace | Nil | Nil | Nil | Nil | Nil | Nil |
| Child Labour | Nil | Nil | Nil | Nil | Nil | Nil |
| Forced Labour/Involuntary Labour | Nil | Nil | Nil | Nil | Nil | Nil |
| Wages | Nil | Nil | Nil | Nil | Nil | Nil |
| Other human rights related issues | Nil | Nil | Nil | Nil | Nil | Nil |

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (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 | 0 |
| Complaints on POSH upheld | 0 | 0 |

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

The Company has implemented a Whistle Blower Policy, providing a platform for employees to voice their concerns without fear or hesitation. At each project site and office, a suggestion box is available, allowing employees to express concerns anonymously. Additionally, the company has established a POSH Policy, and for female employees and workers, SHE boxes are placed on office premises to anonymously report any grievances. The Whistle Blower Policy can be accessed at: https://gacl.com/wp-content/uploads/2024/04/VIGIL_MECHANISM_CUM_WHISTLE_BLOWER_POLICY-AS-PER-SEBI-LODR.pdf

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

Yes, the Supplier Code of Conduct and other business agreements have human rights requirements.

10. Assessments for the year:

| Entity driven assessment areas | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------------|---|
| Sexual Harassment | 100 |
| Discrimination at workplace | 100 |
| Child Labour | 100 |
| Forced Labour/ Involuntary Labour | 100 |
| Wages | 100 |
| Others – please specify | - |

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

Not Applicable. There were no incidents of human rights reported across all the plant sites of the company. There were no instances of child labour and sexual harassment reported at the workplace.

LEADERSHIP INDICATORS

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

Not applicable, since there were no reported human rights grievances.

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

-

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, premise/office of the company is accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Assessments for the year:

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

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

-

PRINCIPLE 6 - BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

ESSENTIAL INDICATORS

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

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|--|---|
| From renewable sources in GJ | | |
| Total electricity consumption (A) | 1427695.05 | 1007751.22 |
| Total fuel consumption (B) | 399212.00 | 303470.36 |
| Energy consumption through other sources (C) | 0 | 0 |
| Total energy consumed from renewable sources (A+B+C) | 1826907.05 | 1311221.58 |
| From non-renewable sources in GJ | | |
| Total electricity consumption (D) | 4341920.24 | 3705640.61 |
| Total fuel consumption (E) | 4909176.74 | 5115534.05 |
| Energy consumption through other sources (F) | 0 | 0 |
| Total energy consumed from non- renewable sources (D+E+F) | 9251096.98 | 8821174.66 |



| | | |
|---|--------------------|--------------------|
| Total energy consumed (A+B+C+D+E+F) | 11078004.04 | 10132396.24 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from Operations) GJ/ Million | 279.78 | 273.57 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)* | 0.005 | 0.005 |
| Energy intensity in terms of physical Output (Total energy consumed – GJ/ Total Production in MT) | 5.24 | 4.95 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

*The revenue from operations has been adjusted based on the latest PPP conversion factor published for India for 2025 by The International Monetary Fund (IMF) which is 20.66. Previous year reported data is also adjusted to enable comparability of information for the current year and previous year.

Note: During the transition period when new plants were being made operational, energy consumption occurred without the generation of revenue.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Yes, the company has been identified as designated consumer (DC) under the Performance, Achieve and Trade Scheme of the government of India. The company has achieved the PAT Target.

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

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|--|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 1179204 | 2318879 |
| (ii) Groundwater | 0 | 0 |
| (iii) Third party water (GIDC) | 1086516 | 0 |
| (iv) Seawater / desalinated water | 3650000 | 3496970 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 5915720 | 5815849 |
| Total volume of water consumption (in kilolitres) | 3743102 | 3943938 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from Operations) Kl/ Million | 94.53 | 106.51 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)* | 0.0019 | 0.0022 |
| Water intensity in terms of physical (Water consumption in KL/ Total Production in MT) | 1.77 | 1.92 |
| Water intensity (optional) –the relevant metric may be selected by the entity | - | - |

*The revenue from operations has been adjusted based on the latest PPP conversion factor published for India for 2025 by The International Monetary Fund (IMF) which is 20.66. Previous year reported data is also adjusted to enable comparability of information for the current year and previous year.

Note: For FY 2023-24, due to improved calculation methodology, we have recalculated water consumption as per the BRSR guidance note. The recycled water consumed in FY 2024-25 and FY 2023-24 is 510093 KL and 494097 KL, respectively.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

| 4. Provide the following details related to water discharged | | |
|--|--|---|
| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 0 | 0 |
| (ii) To Groundwater | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 0 | 0 |
| (iii) To Seawater | 2153095 | 1849222 |
| - No treatment | 0 | 0 |
| - With treatment – Primary and tertiary treatment | 2153095 | 1849222 |
| (iv) Sent to third-parties | 529616 | 516786 |
| - No treatment | 0 | 0 |
| - With treatment – Primary and tertiary treatment | 529616 | 516786 |
| (v) Others | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment | 0 | 0 |
| Total water discharged (in kilolitres) | 2682711 | 2366008 |

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

| 5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. |
|--|
| Yes, the Company Plot DII/9 Dahej Site has implemented ZLD. |

| 6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: | | | |
|---|---------------------|--|---|
| Parameter | Please specify unit | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
| NOx | MT | 60.96 | 56.94 |
| SOx | MT | 17.85 | 16.27 |
| Particulate matter (PM) | MT | 24.30 | 22.94 |
| Persistent organic pollutants (POP) | MT | NA | NA |
| Volatile organic | MT | NA | NA |



| | | | |
|--------------------------------|----|----|----|
| compounds (VOC) | MT | NA | NA |
| Hazardous air pollutants (HAP) | MT | NA | NA |
| Others – please specify | - | - | - |

Note: Data has been calculated based on monitoring reports by GPCB approved third party and which is well within the prescribed limits.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

| Parameter | Unit | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|---|--|---|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 275700.68 | 287267.05 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 876826.67 | 735981.40 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from Operations) | tCO ₂ e/ Million | 29.10 | 27.63 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | tCO ₂ e/ revenue USD | 0.0006 | 0.0005 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | tCO ₂ e/ MT | 0.545 | 0.501 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | - | - |

*The revenue from operations has been adjusted based on the latest PPP conversion factor published for India for 2025 by The International Monetary Fund (IMF) which is 20.66. Previous year reported data is also adjusted to enable comparability of information for the current year and previous year.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Yes, the company has installed 171.45 MW capacity wind farms, 35 MW solar power plants, 732 KW floating solar power plant and ~1 MW DC rooftop solar power plant for Vadodara and Dahej complex. the company has also installed 6.5 MW capacity and 275 KW capacity back pressure turbines at Dahej and Vadodara complex respectively. Further, hybrid power installations of 62.7 MW capacity are also under construction. In the year 2024-25, we have done PPA with NRVNL and Tata Power for purchase of Solar power from their 50 MW & 70 MW solar power installations respectively.

Additionally, back pressure turbines with capacities of 6.5 MW and 275 KW have been installed at the Dahej and Vadodara complexes, respectively.

Furthermore, hybrid power installations with a capacity of 62.7 MW are currently underway.

| 9. Provide details related to waste management by the entity, in the following format: | | |
|---|--|---|
| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 157.56 | 314.58 |
| E-waste (B) | 9.74 | 13.81 |
| Bio-medical waste (C) | 0.0069 | 0.02 |
| Construction and demolition waste (D) | 0 | 0 |
| Battery waste (E) | 0.7 | 0.5 |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste. Please specify, if any. (G) | 125471.54 | 31351.22 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 8562 | 8872.5 |
| Total (A + B + C + D + E + F + G + H) | 134201.54 | 40552.63 |
| Waste intensity per rupee of turnover (Total waste generated-MT/Turnover in million INR) | 3.389 | 1.10 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 0.00007 | 0.00002 |
| Waste intensity in terms of physical output (Total waste generated – MT/ Total production - MT) | 0.063 | 0.020 |
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | 285.55 | 0 |
| (ii) Re-used | 42578.47 | 0 |
| (iii) Other recovery operations | 762.29 | 0 |
| Total | 43626.31 | 0 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | 48.21 | 97.68 |
| (ii) Landfilling | 90820.33 | 39509.80 |
| (iii) Other disposal operations | 0 | 928.30 |
| Total | 90868.54 | 40535.78 |

Note: The significant increase in waste generation is primarily due to the sludge generation at PPA plant, which became operational last year.

*The revenue from operations has been adjusted based on the latest PPP conversion factor published for India for 2025 by The International Monetary Fund (IMF) which is 20.66. Previous year reported data is also adjusted to enable comparability of information for the current year and previous year.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.



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 implements a strong waste management practice at all its locations, following the Gujarat Pollution Control Board (GPCB) consent order. Recyclable waste is sent to authorized recyclers, while organic waste is routed to approved waste incinerators, and inorganic waste goes to our own or captive landfill site.

At our Dahej unit, we have established a Captive Secured Landfill (SLF) within the premises for the secure disposal of waste like ETP sludge, process sludge, and brine sludge generated from industrial activities. Hazardous waste, such as spent alumina, high boiling materials, and spent carbon, is either sent to an authorized pre-processor or to cement industries for co-processing.

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:

Not Applicable, as none of the company's operations/offices are in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.

| 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. |
|-------|--------------------------------|--------------------|--|
|-------|--------------------------------|--------------------|--|

The company has no operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.

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

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

Environmental Impact Assessment (EIA) has not been conducted for any of the projects for this reporting period.

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 |
|-------|---|---------------------------------------|---|--------------------------------|
|-------|---|---------------------------------------|---|--------------------------------|

Yes, the company is compliant with applicable environmental laws and regulations.

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

There are no operations in water-stressed areas.

(ii) Nature of operations

There are no operations in water-stressed areas.

(iii) Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|--|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | - | - |
| (iii) Third party water | - | - |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) | - | - |
| Total volume of water consumption (in kilolitres) | - | - |
| Water intensity per rupee of turnover (Total water consumption / turnover) | - | - |
| Water intensity (optional) –the relevant metric may be selected by the entity | - | - |

Water discharge by destination and level of treatment (in kilolitres)

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|--|---|
| (i) To Surface water | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) To Groundwater | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iii) To Seawater | - | - |
| - No treatment | - | - |
| - With treatment – Primary and tertiary treatment | - | - |
| (iv) Sent to third-parties | - | - |
| - No treatment | - | - |
| - With treatment – Primary and tertiary treatment | - | - |
| (v) Others | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| Total water discharged (in kilolitres) | - | - |

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

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

| Parameter | Unit | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|--|---|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 8756.43 | - |
| Total Scope 3 emissions per rupee of turnover | Metric tonnes of CO ₂ Per million | 0.22 | - |
| Total Scope 3 emission intensity (physical output in MT) – the relevant metric may be selected by the entity | Metric tonnes of CO ₂ Per MT | 0.004 | - |

*For this FY, the Scope 3 calculation, the following items have been considered: transportation of raw material procurement, hazardous waste transportation, scrap transportation, and employee commuting via contracted vehicles (buses and taxi services).

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

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

The company doesn't have any operational sites in ecologically sensitive areas. Hence, there were no direct or indirect impacts on bio-diversity.

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 Power Plants | The company has installed 171.45 MW capacity wind farms, 35 MW solar power plants, 732 KW floating solar power plant and ~1 MW DC rooftop solar power plant for Vadodara and Dahej complex. Furthermore, hybrid power installations with a capacity of 62.7 MW are also under construction. In the year 2024-25, we have done PPA with NVVNL and Tata Power for purchase of Solar power from their 50 MW & 70 MW solar power installations respectively. The company has also installed 6.5 MW capacity and 275 KW capacity back pressure turbines at Dahej and Vadodara complex respectively. | Increase in renewable energy share |
| 2 | Energy Saving Schemes | At Vadodara: <ul style="list-style-type: none"> Installation of 90 KWp rooftop solar at Coelho Complex. Installation of VFD for Hydrogenator feed pump in H2O2 plant. Replacement of CCU-I unit air preheater. | Energy conservation |

| | | | |
|--|--|--|--|
| | | At Dahej: <ul style="list-style-type: none"> • Re-membraining of electrolyzer- A, B, C and N in CSP plant • Installation of Variable Frequency drive in 33% Caustic transfer pump (Tag no- 31P02D) in CSP plant • Optimization of HP Cooling Water Pump-C operations at CSP plant by reducing its impeller size • Optimization of HP Cooling Water Pump-D operations at CSP plant by reducing its impeller size | |
|--|--|--|--|

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

Yes, the Company has implemented a Disaster Management Plan that includes an Onsite Emergency Plan in accordance with regulatory guidelines. This plan outlines mechanisms to manage potential environmental and social risks and provides a mitigation strategy, details on various emergency levels, and designated assembly points. Furthermore, it defines roles and responsibilities during emergencies and offers guidance on firefighting measures, communication procedures, and emergency preparedness.

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.

–

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

–

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

a. By the listed entity

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners”

–

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

ESSENTIAL INDICATORS

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

There are twelve affiliations with trade and industry chambers/associations.

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

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|---|---|
| 1 | Alkali Manufacturers Association of India | National |
| 2 | Dahej Industries Association | State |
| 3 | Indian Chemical Council | National |
| 4 | Gujarat Chemical Association | State |
| 5 | National Safety Council | National |
| 6 | Gujarat Safety Council | State |
| 7 | Federation of Gujarat Industries | State |
| 8 | Exim Club | State |



| | | |
|----|--|----------|
| 9 | CHEMEXCIL - Basic Chemicals, Cosmetics & Dyes Export Promotion Council (Set up by the Ministry of Commerce & Industry Government of India) | National |
| 10 | The Institute of Company Secretaries of India | National |
| 11 | Gujarat Employers' Organization | State |
| 12 | Society for Clean Environment, Baroda- Institute (Life Member) | State |

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

| Name of authority | Brief of the case | Corrective action taken |
|--|-------------------|-------------------------|
| Nil. There were no such issues reported on anti-competitive conduct from regulatory authorities. | | |

LEADERSHIP INDICATORS

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

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

PRINCIPLE 8 - BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

ESSENTIAL INDICATORS

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

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

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

| S. No. | Name of project for which R&R is ongoing | State | District | No. of projects affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (in INR) |
|---|--|-------|----------|--|--------------------------|---|
| Not applicable. The Company doesn't acquire any land for its business which requires Rehabilitation and Resettlement. | | | | | | |

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

Yes, the Company has established a Grievance Redressal Procedure applicable to all stakeholders, including the community. A Grievance Handling Committee is in place, tasked with investigating grievances, collaborating with stakeholders to develop solutions, and taking actions to address the identified issues. The policy is hosted on company's website <https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf>

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|--|---|
| Directly sourced from MSMEs/ small producers | 15.67% | 17.01% |
| Directly from within India | 61.57% | 61.79% |

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

| Location | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-----------------|--|---|
| Rural | Nil | Nil |
| Semi-urban | 99.94 | 99.94 |
| Urban | Nil | Nil |
| Metropolitan | 0.06 | 0.06 |

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

Note: The figures for FY 23-24 have been restated to improve accuracy and clarity in reporting of job creation in smaller towns, following the guidelines set forth by SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core.

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

| Details of negative social impact identified | Corrective action taken |
|---|--------------------------------|
| Not applicable. | |

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

| S. No. | State | Aspirational District | Amount spent (In INR) |
|---------------|--------------|------------------------------|------------------------------|
| 1 | Gujarat | Narmada | 24,31,385.00 |

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

—

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

—

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

—

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

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

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

| Name of authority | Brief of the Case | Corrective action taken |
|--------------------------|--------------------------|--------------------------------|
| - | - | - |
| - | - | - |



| 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 | Mid-Day Meal Support Project in 25 Schools of Vadodara | 5697 | 100 |
| 2 | Education related activities with Agariyas of nearby Dahej Salt Pan Areas. | 73 | 100 |
| 3 | Conducted career guidance and counselling workshop in 25 govt Secondary & Higher Secondary schools of Vadodara | 3528 | 100 |
| 4 | Financial Assistance to Neev Shikshan Sansthan for improving quality of services in Early Childhood Education Centers at Vadodara | 1500 | 100 |
| 5 | Refurbishment of 3 classrooms at Dhanora primary school | 150 | 100 |
| 6 | Development of Smart Aanganwadi in Eksal & Nandida Village of Dahej Area | 54 | 100 |
| 7 | Education project for underprivileged and weaker section of society "Asha Deep" initiative | 55 | 100 |
| 8 | Support to Children Home for Girls | 30 | 100 |
| 9 | Nutrition project with adolescent girls in Narmada District in partnership with WCD, GoG and CHETNA for 3 years | 11960 | 100 |
| 10 | Wooden Badminton Courts Developed at Sama Sports Complex Vadodara | 438 | 50 |
| 11 | Agriculture and Animal Husbandry Project for farmers in 5 villages near by Ranoli plant. | 253 | 67 |
| 12 | Management and Operations of Home for Mentally Differently abled Children (HMDC, Vadodara) | 59 | 100 |

PRINCIPLE 9 - BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Yes, the Company has implemented a Grievance Redressal Procedure for all stakeholders, including community members. This procedure is accessible on our website at:

<https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf>

We have established a Grievance Handling Committee responsible for investigating grievances and collaborating with stakeholders to devise resolutions and rectification strategies.

The Company follows a structured approach to managing consumer complaints and feedback, ensuring efficient resolution across its hybrid business model that serves both direct consumers and intermediary dealers or sub-dealers. Customer concerns, whether related to material specifics or packaging, are directed to the Company's Marketing Team, which promptly forwards them to the Production and Quality Control departments. We actively engage with customers to fully understand their issues and often conduct site visits for comprehensive root cause analysis when necessary. Corrective actions are implemented to prevent future occurrences. Upon receiving a customer complaint, the product manager quickly escalates it to the plant and quality in charge, allowing a dedicated committee of quality, plant, and marketing representatives to resolve the issue within 48 hours.

Additionally, the Company actively gathers feedback through an annual customer satisfaction survey conducted across all locations.

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

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

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

| | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|--------------------------------|--|-----------------------------------|---------|---|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | NIL | Nil | NA | NIL | Nil | NA |
| Advertising | Nil | Nil | NA | Nil | Nil | NA |
| Cyber-security | Nil | Nil | NA | Nil | Nil | NA |
| Delivery of essential services | NIL | NIL | NA | NIL | NIL | NA |
| Restrictive Trade Practices | NIL | NIL | NA | NIL | NIL | NA |
| Unfair Trade Practices | NIL | NIL | NA | NIL | NIL | NA |
| Other – Quality Control | Nil | Nil | NA | Nil | Nil | NA |

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

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

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

Yes, The Company's approach to cybersecurity is detailed in its Cyber Security Policy, which is available on the company's website. The policy can be accessed here: <https://gacl.com/wp-content/uploads/2023/12/Information-Technology-Cyber-Security-Policy.pdf>

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

There were no issues related to advertising and delivery of essential services reported in the reporting period. There were no actions by any regulatory authority, and no issues on safety of the product reported in the reporting period.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches
- Percentage of data breaches involving personally identifiable information of customers
- Impact, if any, of the data breaches

Nil. There were no instances reported related to data breaches at the Company in reporting financial year.

LEADERSHIP INDICATORS

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

Information relating to all products of the Company is available on the Company's website. All details can be accessed at the given link- <https://gacl.com/#>



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

The Company is dedicated to ensuring that consumers are well-informed about the safe and responsible use of its products. We provide Transport Emergency Cards (TREM cards) and Material Safety Data Sheets (MSDS) to all consumers, containing essential information for proper product handling.

The Company organizes training for the consumers for safe handling of the product (such as, chlorine).

To further support our customers, the Company operates a Central Control Room that is available 24/7, with the contact number prominently displayed on our website for easy access. Additionally, we regularly share relevant product information, including guidelines for safe and responsible usage, with our consumers through frequent mailers.

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

The Company uses a systematic approach to keep consumers informed about any changes in plant operations. When a plant shutdown is scheduled, we notify customers well in advance about the unavailability of materials. In the event of unforeseen plant malfunctions, we promptly alert customers.

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

Yes, the Company adheres to all applicable laws and regulations to ensure compliance. We display product information in accordance with mandated requirements. Details such as product net weight, material description, and safe handling instructions are clearly marked on the product packaging. Additionally, Transport Emergency Cards, Certificates of Analysis, BIS Standards certification, MSDS, and Hazardous Chemical Panels are also provided with the product.

Yes, the Company organizes periodic dealers meet about once in a year where insights from customers are obtained through the dealers and corrective actions on the same are taken to enhance customer satisfaction. Besides company routinely ensures its presence at various trade exhibitions where customers have opportunity to visit and interact with senior officials of the company.

Note: In case of any deviation/ difference of data presented in the XBRL and this report, the data presented in this report should be considered as final.