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 **Fax :** +91-265-6111012
Website : www.gacl.com **CIN NO :** L24110GJ1973PLC002247

Ref.: SEC/SE/2026/ 27th August, 2026

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

Dear Sir,

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

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 53rd Annual Report for the FY 2025-26.

The Business Responsibility and Sustainability Report, a part of Annual Report is also available at:
https://gacl.com/wp-content/uploads/2026/08/53RD-AR-BRSR.pdf

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

Thanking you,

Yours faithfully,
For GUJARAT ALKALIES AND CHEMICALS LIMITED

BHATT
SANJAYKU
MAR
SHUKDEV

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

Encl. : as above

E-mail : cosec@gacl.co.in

ANNEXURE – 5 to Board's Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

S.No.	Particulars	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	Financial year for which reporting is being done	1st April 2025 – 31st March 2026
10	Name of the Stock Exchange(s) where shares are listed	• National Stock Exchange (NSE) of India Limited • Bombay Stock Exchange (BSE) LTD
11	Paid-up Capital	INR 73,43,69,280
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Smt. Avantika Singh, IAS Designation: Managing Director Contact: 0265 –6111210 Email: md@gacl.co.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements taken together).	Disclosures under this Report are made on Standalone Basis.
14	Name of assessment or assurance provider	Not applicable as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026
15	Type of assessment or assurance obtained	Not applicable as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026

II. Products/services

16	Details of business activities (accounting for 90% of the turnover):		
S. No.	**Description of Main Activity**	**Description of Business Activity**	**% Of Turnover of the entity**
1	Bulk Chemical Products	Manufacturing and Marketing of Chemicals	100%

17	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	31.65%
2	Caustic Soda Flakes	201	12.74%
3	Phosphoric Acid - Food Grade	201	8.53%
4	Methylene Chloride	201	6.68%

5	Phosphoric Acid	201	6.08%
6	Caustic Soda Prills	201	5.90%
7	Aluminium Chloride	201	5.27%
8	Hydrogen Peroxide-50%	201	5.04%
9	Caustic Potash Flakes	201	4.39%
10	Sodium Chlorate-Powder	201	3.25%
11	Potassium Carbonate Granule	201	2.77%
12	Hydrogen Gas Compressed	201	1.77%
13	Caustic Potash Lye	201	1.66%
14	Carbon Tetra Chloride	201	1.46%
15	Poly Aluminium Chloride Powder	201	1.45%
16	Benzyl Chloride	201	1.38%

III. Operations

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

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

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)*	20
International (No. of Countries)	52

* No. of states also includes 2 union territories.

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

22%

19 c. A brief on types of customers

The Company primarily operates in the B2B segment, catering to a diversified portfolio of industrial customers across sectors such as soaps and detergents, glass, chemicals, fertilizers, textiles, water treatment, paper, pharmaceuticals, and other allied industries.

Its products are marketed and distributed through a well-established distribution network comprising both direct customer engagements and an extensive dealer base, ensuring broad market reach and efficient delivery service.

The Company's Chlor-Alkali business serves as a critical input provider to a wide range of downstream industries. Its products find applications in Alumina Refineries, pulp and paper, agrochemical, Intermediate, soaps and detergents, food additives, textile processing, water treatment, and various other industrial processes. Supported by a diversified end-user base and essential industrial applications, the Chlor-Alkali segment contributes significantly to the Company's market presence and operational stability.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	708	684	96.61%	24	3.39%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total employees (D + E)**	**708**	**684**	**96.61%**	**24**	**3.39%**
	WORKERS					
4.	Permanent (F)	662	643	97.13%	19	2.87%
5.	Other than Permanent (G)	3,597	3,480	96.75%	117	3.25%
6.	**Total workers (F + G)**	**4,259**	**4,123**	**96.81%**	**136**	**3.19%**

20. 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)	2	2	0%	0	0%
6.	Total differently abled workers (F + G)	5	5	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.

21. 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 31.03.2026.			

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in Year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.88%	4.26%	5.83%	8.68%	9.09%	8.69%	9.28%	15.00%	9.46%
Permanent Workers*	4.74%	5.13%	4.75%	3.98%	0.00%	3.29%	0.86%	5.26%	0.97%

***Note:** FY 2025-26 recorded an increase in retirements within the permanent workers category, hence the turnover rate for Permanent workers has increased from the previous financial year.

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

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

S. No.	Name of the holding / Subsidiary / associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	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*
4	Clean Max Sphere Energy Private 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

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
(ii) Turnover (in Rs.)	INR 4,24,650 Lakhs
(iii) Net worth (in Rs.)	INR 4,46,914 Lakhs

VII. Transparency and Disclosures Compliances

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

	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
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/2026/04/Investors-Grievance-Redressal.pdf						
Shareholders	Yes	13	0	NA	35	0	NA
	https://gacl.com/wp-content/uploads/2026/04/Investors-Grievance-Redressal.pdf						
Employees and workers*	Yes	16	Nil	Nil	17	NA	NA
(All complaints were resolved within prescribed timeline.)	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)	-	-	-	-	-	-	-
	-						

* Note: The number of complaints on for employees and workers on health & safety for FY 2024-25 data has been restated following enhancements to the Company's injury recording and reporting system, resulting in improved accuracy and completeness of data capture.

26. Overview of the entity's material responsible business conduct issues.
Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk alongwith 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	Risk	The Company may face significant environmental risks arising from climate change, including water scarcity and increased frequency of extreme weather events.	The Company has adopted climate resilient infrastructure and implemented robust strategies to ensure business continuity. It has also participated in initiatives such as Vadodara Jal Sanchay and introduced measures like desalination at its Dahej facility to support sustainable water management. Furthermore, the Company has demonstrated a strong commitment to renewable energy adoption.	Negative
2	Energy Consumption	Risk	Higher energy consumption poses significant environmental and financial risks to the organisation. It contributes to increased greenhouse gas emissions, potentially affecting the organisation's environmental reputation. Additionally, it can hinder efficient energy management and lead to higher operational costs.	The Company has implemented robust controls and procedures to monitor and manage energy consumption across its operations, with regular tracking to enhance efficiency. The Company has adopted several energy efficient and sustainable initiatives to enhance operational efficiency and reduce its environmental footprint. It utilises advanced Membrane Cell Technology for caustic soda production, which is recognised for its superior energy efficiency and lower environmental impact compared to conventional technologies. Additionally, the Company has installed Back Pressure Turbines (BPTs) to recover energy from high-pressure steam and generate electricity, thereby optimising energy utilisation within the plant. Further strengthening its commitment to renewable energy,	Negative

				the Company has demonstrated a strong commitment to renewable energy adoption and energy efficiency through significant investments in clean power generation and energy recovery systems. The Company has installed 171.45 MW of wind power capacity, 35 MW of ground-mounted solar power capacity, 640 kW of floating solar power capacity, and 783 kW of rooftop solar power capacity across its Vadodara and Dahej complexes. In addition, the Company has commissioned back-pressure turbines with capacities of 6.5 MW and 275 kW at the Dahej and Vadodara complexes, respectively, enabling the recovery of energy from high-pressure steam and its conversion into electricity. These initiatives have reduced dependence on conventional energy sources, improved energy efficiency, and lowered greenhouse gas emissions, thereby supporting the Company's overall sustainability objectives.	
3	GHG & Air Emission	Risk	Higher carbon emissions significantly contribute to air pollution and broader environmental degradation, posing substantial regulatory and reputational risks to the organisation.	The Company has initiated a transition toward renewable energy sources as part of its commitment to reducing carbon emissions and minimising its environmental impact. In addition, it has implemented the Carbon Credit Trading Scheme (CCTS), demonstrating its proactive approach to greenhouse gas (GHG) emission management and climate responsibility. Participation in the scheme reflects the Company's efforts to improve energy efficiency, reduce carbon intensity, and contribute to broader sustainability and decarbonisation goals.	Negative
4	Renewable Energy	Opportunity	The Company is gradually shifting towards renewable energy, which will help reduce operating costs, increase profitability, and meet regulatory compliances through reduced emissions.	-	Positive
5	Water Consumption and Waste Generation	Risk	Excessive water consumption poses a significant risk for the organisation, particularly in the chemical industry.	The Company has undertaken significant initiatives to promote water conservation, wastewater recycling, and sustainable water management. The Company has planned to utilise treated sewage water from the Vadodara Municipal Corporation (VMC) for industrial operations, thereby reducing its dependence on freshwater resources. To facilitate this initiative, a Special Purpose	Negative

			It can strain local water resources, leading to water scarcity and increased dependence on limited supplies. This may result in environmental concerns, reputational damage, and potential cost escalation. Additionally, waste generation presents risks related to regulatory compliance and can lead to increased operational costs if not effectively managed.	Vehicle (SPV) and Joint Venture Company, Vadodara Jal Sanchay Private Limited (VJSPL), was incorporated in collaboration with Gujarat Alkalies and Chemicals Limited (GACL), Gujarat State Fertilizers & Chemicals Limited (GSFC), Gujarat Industries Power Company Limited (GIPCL) and Vadodara Municipal Corporation (VMC). The joint venture is establishing a 50 MLD Secondary Treated Wastewater Plant (STP) at Vadodara, Gujarat, with the objective of supplying treated wastewater for industrial use. Further strengthening its water stewardship efforts, the Company has installed a Reverse Osmosis (RO) plant that converts approximately 300 m^3 of wastewater per day into reusable water, which is recycled back into plant operations. At the Vadodara complex, a dedicated wastewater recycling RO plant is in operation, enabling the recovery and reuse of treated effluent. During FY 2025-26, the Company successfully recycled 4,49,202 KL of water, demonstrating its commitment to circular water management, resource conservation, and environmental sustainability.	
6	Compliance Management	Risk	Any non-compliance to the statutory requirements by the Company may result into disruptions in operations, penalties and loss of reputation.	The Company has implemented a system to track and manage all statutory compliances, utilising a Compliance Management System. The Company submits quarterly compliance reports to the Board for review. In FY 2025-26, the Company has been 100% compliant with all the statutory requirements.	Negative
7	Labour Standard, Human Rights Grievances & Working Conditions	Risk	Reported incidents of human rights breach, unethical labour practices within the Company leads to disruptions in operations, fine, penalties and reputational risk.	In FY 25-26, 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.	Negative
8	Corruption & Bribery	Risk	Reported instances of corruption and bribery pose significant risks by loss of credibility, ethical standards and corporate governance.	There has been no such event of Corruption & Bribery reported during the year FY 2025-26. The Company has adopted and implemented ABAC (Anti Bribery Anti Corruption) 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	Negative

			It also adversely affects the business, by reputational damage, ending stakeholders' trust and losing business opportunities and partnerships.		
9	Occupational Health & Safety	Risk	The Company operates in chemical industry, hence OHS is one of the major risks for the employees and workers handling chemicals.	In FY 25-26 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.	Negative
10	Community Relation & Engagement	Opportunity	Regular engagement with key community stakeholders and beneficiaries, along with their active participation, enables smoother project execution, fosters a sense of ownership, and strengthens the Company's reputation as a socially responsible organization.	-	Positive
11	Sustainable Supply Chain Management	Opportunity	The Company has a diversified product portfolio comprising more than 35 products and their corresponding raw materials, enabling it to cater to a broad range of customer requirements. Its strategic proximity to consumers, key sources of raw materials, and well-established connectivity through rail, road, and port infrastructure provide significant logistical advantages.	-	Positive

			These factors facilitate efficient procurement and distribution, strengthen supply chain resilience, reduce transportation costs, and support the Company's commitment to sustainable and efficient supply chain management.		

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 Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 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 organisation 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	• Anti Bribery and Anti-Corruption Policy • Nomination & Remuneration-Cum-Board Diversity Policy • Business Responsibility and Sustainability Policy	• 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	• Supply Chain Policy • Business Responsibility and Sustainability Policy	• 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	• Business Responsibility and Sustainability Policy • Human Resource Policy • Training and Development Policy • QHSEE Policy • Risk Management Policy • Grievance Handling Policy	• 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/QHSEEn_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	• Risk Management Policy • Grievance Handling Policy	• 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	• Risk Management Policy • Grievance Handling Policy	• 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	• QHSEE Policy • Business Responsibility & Sustainability Policy	• https://gacl.com/wp-content/uploads/2023/12/QHSEEn_Policy_Eng.jpg • https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf
Principle 7	• Business Responsibility & Sustainability Policy	• https://gacl.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf
Principle 8	• Corporate Social Responsibility Policy	• https://gacl.com/wp-content/uploads/2023/12/CSR_POLICY-1.pdf
Principle 9	• Information Technology Cyber Security Policy • Risk Management Policy • Grievance Handling Policy	• https://gacl.com/wp-content/uploads/2023/12/Information-Technology-Cyber-Security-Policy.pdf • 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	• All employees shall be trained on the Company's ethics policy and code of conduct.	• The Company is committed towards ethical standards and avoiding any instances related to bribery, corruption, and unethical practices.
Principle 2	• All major suppliers shall be assessed basis on the environmental and social parameters.	• The Company is committed to engaging with major suppliers.
Principle 3	• Ensure zero incidents in all operations.	• The Company is committed to fostering employee well-being through strong emphasis on mental health, and employee assistance programs. To increase gender diversity from 3.5% to 5% in FY 2026-27, GACL will focus on targeted hiring of women candidates across technical and support functions, strengthen campus recruitment for women, and enhance workplace policies that support inclusion and retention.
Principle 4	• Ensure enhancement in stakeholder engagement.	• The Company is committed to engaging with stakeholders on periodic basis to boost the confidence of all the stakeholders.
Principle 5	• All employees shall be trained on the Company's human rights' policy.	• The Company is committed to upholding and respecting the rights of employees and workers with respect to equal opportunity, non-discrimination, safety and security.

Principle 6	**Waste** • Adopt 4R strategy (Reduce, Reuse, Recycle and Recovery) for managing non-hazardous and hazardous waste across our operations. **Water** • Engage with communities' water stewardship program. **Energy & Emission** • Invest in renewable sources of energy across all the operations.	**Waste** • 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. **Water** • 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. Vadodara Complex is targeting to reduce fresh waterfreshwater consumption by 40%, 70 % & 90 % by end of FY 28, FY 29 and FY 30 respectively by using tertiary treated wastewater from Vadodara Jal Sanchay Private Limited (VJSPL). **Energy & Emission** • 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 35% share of renewable energy in its power mix, with a target to increase this to 45% by FY 2026-27 and 80% beyond FY 2028-29.
Principle 7	• Ensure to participate more with public and regulatory policy, in a manner that is responsible and transparent.	• 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.
Principle 8	• Ensure enhancement in inclusive growth and equitable development.	• The Company is committed to enabling initiatives towards community development.
Principle 9	• Ensure enhancement in value addition to the consumers.	• 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)

Managing Director's Statement for BRSR

Responsible Growth and Long-Term Value Creation

Established in 1973, Gujarat Alkalies and Chemicals Limited has completed 53 years of productive growth, emerging as one of the leading companies in India's chemical manufacturing sector. Over the years, the Company has consistently demonstrated operational excellence, business resilience and a strong commitment to building a sustainable future.

The Company's growth journey has been anchored in its core values of integrity, quality, safety, innovation and responsibility. With a continued focus on the well-being of people and the protection of the planet, the Company has sustained its operations in a competitive business environment while creating long-term value for stakeholders.

From an initial aggregate capacity of 37,425 TPA of caustic soda in 1976, the Company has grown significantly to an aggregate capacity of 8,73,750 MTPA (including GNAL) TPA of caustic soda, establishing itself as one of the leaders in the chemical manufacturing segments. This growth reflects the Company's consistent focus on capacity expansion, operational efficiency, technology adoption, process excellence and market responsiveness.

The Company remains deeply committed to integrating Environmental, Social and Governance principles into its core business operations. The Company prioritises ethical conduct, maintains rigorous standards for product quality and process safety, and continuously seeks opportunities to improve resource efficiency, conserve natural resources and reduce its environmental footprint.

Strengthening Credibility Through Global Sustainability Assessment

The Company's commitment to responsible business practices and ESG integration has also been recognised through external sustainability assessment. In its latest EcoVadis assessment, the Company has been awarded an outstanding score of 71/100, placing it in the 87th percentile and earning the prestigious Silver Medal rating.

This achievement reflects Company's continued progress across key sustainability parameters, including environment, labour and human rights, ethics, and sustainable procurement. Further, it reinforces the Company's commitment to transparent ESG performance, responsible supply chain practices, ethical business conduct and continuous improvement in sustainability management systems.

Ethics, Transparency and Accountable Leadership

Strong governance continues to be the foundation of the Company's business resilience and stakeholder confidence. The Company conducts its business with integrity, transparency, accountability and respect for all stakeholders, including employees, customers, suppliers, regulators, communities and investors.

During FY 2025–26, the Company continued to reinforce its governance framework through robust compliance systems, ethical decision-making, policy-driven conduct, internal controls and responsible leadership. The Company maintained its focus on regulatory compliance, anti-corruption practices, conflict-of-interest prevention, transparent disclosures and responsible business conduct.

In line with its commitment to ethical conduct, Company reported zero cases of corruption and of conflict of interest during FY 2025–26. Where applicable, all reported concerns were addressed through established grievance redressal and compliance mechanisms. The Company has also conducted awareness programmes covering business ethics, integrity, compliance and responsible conduct during the year.

Innovation-Led Growth

Continuous learning, research and innovation remain the key drivers of sustainable business growth for the Company. The Company's commitment to learning and development has enabled the integration of new technologies across operations, resulting in improved process efficiencies, reduced waste generation and a more environmentally responsible approach to manufacturing. These initiatives have also contributed to operational cost optimisation while strengthening Company's ability to respond to evolving market requirements and sustainability expectations.

A major milestone was achieved through the establishment of GACL-NALCO Alkalies & Chemicals Pvt. Ltd. (GNAL), a joint venture with National Aluminium Company Limited (NALCO), a Navratna Public Sector Enterprise. The venture has enabled the creation of a state-of-the-art manufacturing facility at Dahej, Gujarat, comprising a 266,667 MTPA Caustic Soda Plant and a 130 MW Captive Power Plant, strengthening production capabilities, enhancing operational reliability, and supporting long-term growth in the chemicals business.

The Company continues to strengthen its growth trajectory through strategic capacity expansion, enhanced in-house chlorine utilisation and diversification into value-added products. The Company successfully commissioned its 30 KTPA Chlorotoluenes Plant at Dahej, enabling the in-house utilisation of chlorine for the manufacture of Benzyl Chloride, Benzyl Alcohol and Benzaldehyde. As India's largest integrated facility for these products, the plant has strengthened GACL's position in the value-added chemicals segment, while significantly enhancing its export capabilities and contributing to increased foreign exchange earnings. To further strengthen its presence across the value chain, the Chlorotoluene Downstream Project is currently under implementation.

In line with its focus on capacity enhancement and strengthening its position in key product segments, the Company has planned the installation of an additional 33,870 TPA Food Grade Phosphoric Acid production facility, reinforcing its leadership in the segment. The Company is also setting up a 5,000 TPA High Purity Hydrogen Peroxide Plant to address the growing demand for specialty chemicals and emerging market requirements.

As part of its ongoing efforts to optimise assets and enhance manufacturing capabilities, GACL is undertaking the reallocation of electrolysers at its Vadodara complex, which will increase the production capacity of Potassium Hydroxide (KOH) from 120 TPD to 200 TPD.

During FY 2026–27, the Company plans to commission several key projects, including the HCl Synthesis Unit, Chlorotoluene Downstream Plant, Caustic Soda Flaking Plant and Cell Element Replacement Project. These initiatives are expected to further strengthen GACL's manufacturing capabilities through chlorine utilisation, improve operational efficiencies, enhance product diversification and reinforce the Company's long-term commitment to sustainable growth, innovation and value creation.

During the year, the R&D team has also worked towards enhancing process efficiency, improving cost competitiveness and strengthening supply reliability by identifying alternate sources for critical raw materials and supporting import substitution initiatives. Our strategic development efforts remained focused on areas such as chlorine utilisation, hydrazine hydrate, chlorotoluene derivatives and specialty chemicals.

The team has also made significant progress in developing value-added products, with products such as Dibenzyl Ether, Mono Potassium Phosphate (MKP), Di-Potassium Phosphate (DKP), Tri-Potassium Phosphate (TKP), Benzyl Acetate, Sodium Benzoate and Benzyl Salicylate successfully progressing to the pilot scale stage.

Through continuous innovation, process optimisation, development of new products, water treatment initiatives, efficient effluent management and sustainable resource utilisation, our R&D Centre continues to strengthen GACL's product portfolio, enhance operational excellence and create long-term value for the Company and its stakeholders.

Ethical, Local and Resilient Sourcing

Responsible supply chain management is an integral part of the Company's sustainability approach. The Company is committed to working with suppliers and business partners who uphold ethical, environmental and social standards aligned with the Company's values and long-term ESG commitments.

The Company expects its suppliers to adhere to the Company's Supplier Code of Conduct, which integrates key Environmental, Social and Governance principles across the supply chain. This includes compliance with applicable environmental and social regulations, commitment to occupational health and safety, respect for human rights, adherence to fair labour practices, and responsible business conduct. The Company continues to support domestic and local sourcing wherever feasible, including procurement of essential raw materials from Indian Micro, Small and Medium Enterprises. The Company's engagement with nearby salt producers strengthens local economic participation while ensuring a reliable supply of critical raw materials. These collaborations also help promote improved quality of salt production, thereby reducing the need for extensive chemical purification and supporting more efficient manufacturing processes.

Renewable Energy, Green Cover and Carbon Reduction

Environmental stewardship remains central to the Company's operations and continues to guide the Company's efforts to reduce its ecological footprint and promote responsible resource management. Through renewable energy adoption, responsible manufacturing practices, green cover development and carbon reduction initiatives, the Company remains committed to safeguarding the environment while supporting long-term sustainable growth.

The Company has demonstrated a strong commitment to renewable energy adoption and energy efficiency through significant investments in clean power generation and energy recovery systems. The Company has installed 171.45 MW of wind power capacity, 35 MW of ground-mounted solar power capacity, 640 kW of floating solar power capacity, and 783 kW of rooftop solar power capacity across its Vadodara and Dahej complexes. In addition, the Company has commissioned back-pressure turbines with capacities of 6.5 MW and 275 kW at the Dahej and Vadodara complexes, respectively, enabling the recovery of energy from high-pressure steam and its conversion into electricity. These initiatives have reduced dependence on conventional energy sources, improved energy efficiency, and lowered greenhouse gas emissions, thereby supporting the Company's overall sustainability objectives.

The Company is further advancing its renewable energy roadmap through the development of a 75 MW Group Captive Solar Power Plant in collaboration with GIPCL and GSFC. The project was commissioned in two phases: 25 MW (Phase I) on April 24, 2025, and the remaining 50 MW (Phase II) on June 26, 2025. The Company holds a 37.5 MW (50%) share in the total 75 MW project.

In addition, the Company has formed a Special Purpose Vehicle (SPV) with Aditya Birla Renewable Energy to secure 62.7 MW of hybrid renewable power for captive consumption, which is expected to become operational by October 2026. The Company has also established another SPV with Clean Max Enviro to secure 75.9 MW of hybrid renewable power for captive use. This project will be commissioned in phases, with Phase I (16.5 MW) expected to become operational by October 2026 and Phase II (59.4 MW) by March 2027.

The Company is also evaluating proposals from reputed renewable energy developers for the development of up to 100 MW (min. 40 MW max. 100 MW) hybrid renewable power plant under the SPV model, with agreements expected to be finalised during the second quarter of FY 2026–27. Furthermore, an MoU has been signed with GMDC to explore the development of an additional 40–60 MW renewable energy project under the SPV model, further reinforcing the Company's commitment to accelerating its transition towards sustainable and clean energy. The Company has also strengthened its renewable energy portfolio through short- and medium-term arrangements for sourcing green power from NTPC Vidyut Vyapar Nigam Limited (NVVNL), Tata Power, Kreate Energy, and

PR Energy. These initiatives increased the share of renewable energy in the power mix, supported sustainability objectives, and contributed to a reduction in overall power costs, enhancing operational efficiency and competitiveness.

The Company has achieved a 35% share of renewable energy in its power mix and is targeting an increase to 80% and beyond, by FY 2028-29. These initiatives are expected to strengthen the Company's energy security, reduce dependence on conventional power sources and support its long-term decarbonisation journey.

As a part of its environmental conservation efforts, the Company continues to maintain and develop green cover across its operating locations. At the Vadodara Complex, the Company has 13,724 trees, comprising 12,243 trees within the plant premises and 1,481 trees outside the plant under CSR initiatives. At the Dahej Complex, the Company has developed and maintained 57,000 trees, contributing to environmental protection, biodiversity support and ecological balance around its operations.

The Company is also contributing to carbon reduction through process-linked carbon capture. The Company produces Potassium Carbonate by capturing carbon dioxide from flue gas. During FY 2025–26, the Company captured 4,471 MT of CO^2 for the production of Potassium Carbonate. This initiative reflects the Company's practical approach to integrating carbon utilisation within its manufacturing process and supports its commitment to resource efficiency and lower-carbon operations.

The Company continues to promote energy efficiency and decarbonisation within its operations and across the chlor-alkali sector. As part of this commitment, the Company hosted a sectoral workshop on "Best Practices in Energy Efficiency in the Chlor-Alkali Sector: A Path for Decarbonisation" at its Dahej Complex.

Water Stewardship, Circularity and Value-Added Growth

Responsible water management is a key pillar of the Company's sustainability strategy. As a chemical manufacturing company, the Company recognises the critical importance of conserving natural resources, reducing dependence on freshwater resources, and enhancing water circularity across its operations. Through focused water stewardship initiatives, the Company strives to improve resource efficiency, strengthen operational resilience, and support sustainable water use in the communities and ecosystems in which it operates.

The Company has developed in-house formulations such as Scalewins and Biowins to manage scale, corrosion, fouling and biological growth in cooling water systems. These tailor-made solutions help improve cooling system performance and enable a higher Cycle of Concentration, thereby contributing to significant water conservation.

At the Dahej Complex, the Company has invested in a joint desalination water plant to meet a major portion of its water requirement. This initiative supports conservation of surface water and groundwater resources for agricultural and community use, while strengthening operational water security.

In line with this commitment, Company has undertaken significant initiatives to strengthen water conservation and wastewater reuse. The Company's equity participation in Vadodara Jal Sanchay Private Limited supports the funding of the Tertiary Treatment of Wastewater (TTWW) project, reflecting our long-term approach towards responsible water stewardship and sustainable industrial water management.

The project is in advance stage and expected to be completed by December 2027. Vadodara complex freshwater consumption will reduced by 40 %, 70 % & 90 % by end of 31.12.2028, 31.12.2029 & 31.12.2030 respectively by using tertiary treated wastewater from Vadodara Jal Sanchay Private Limited (VJSPL).

At the Vadodara Complex, the Company is operating a wastewater recycling RO plant, which enables the treatment and reuse of wastewater within operations. During FY 2025–26, the Company has recycled 4,49,202 KL of water, thereby reducing dependence on freshwater sources and contributing to improved resource efficiency.

Safety, Health and Responsible Operations

The health and safety of employees, contractors, and surrounding communities remain fundamental to responsible business operations. As a chemical manufacturing company, the Company recognises the inherent risks associated with the handling, processing, and transportation of chemicals. Accordingly, it maintains a strong focus on occupational health and safety, process safety, emergency preparedness, and environmental protection. Through robust management systems, risk mitigation measures, and continuous improvement initiatives, the Company strives to ensure the well-being of its workforce, safeguard surrounding communities, and minimise environmental impact across its operations.

The Company rigorously follows applicable safety protocols, statutory requirements, operating procedures, and internal control systems to prevent incidents and minimise operational risks. The Company continues to invest in safety infrastructure, advanced safety equipment, workplace monitoring systems, and comprehensive training programmes to strengthen safe working practices across its facilities.

During the year, the Company reinforced its safety culture through regular training, audits, inspections, emergency response drills, and awareness sessions. These initiatives are aimed at building a proactive safety mindset among employees and contractors, ensuring that safety remains a shared responsibility at every level of the organisation.

The Company's continued commitment to occupational health and safety was further recognised at the national level, with the Vadodara Complex receiving the "Certificate of Merit" from the National Safety Council in Group B - Manufacturing Sector during the 39th APOSHO International Conference. This recognition reflects the Company's strong performance and sustained achievements in Occupational Safety and Health during the period 2022–2024, based on its 2025 Award Application.

As of March 31, 2026, Company demonstrated strong safety performance across its operating locations, with the Vadodara Complex achieving 1,341 accident-free days, while Dahej Complex-1 and Dahej Complex-2 recorded 1,019 and 325 accident-free days, respectively. This performance highlights the Company's continued emphasis on operational discipline, preventive safety practices, and continuous improvement in health and safety management.

Inclusive Growth and Community Development

Community development is regarded as an essential pillar of sustainable business growth. The Company firmly believes that the progress of society and the long-term success of business are deeply interconnected. Guided by this belief, the Company continues to implement meaningful CSR initiatives that contribute to inclusive development, social upliftment and improved quality of life for communities around its areas of operation.

During FY 2025–26, the Company continued to focus its CSR efforts on key areas such as education, healthcare, nutrition, hygiene and sanitation, sustainable livelihoods, skill development, support for differently abled children, water conservation, environmental sustainability, and the promotion of art, culture and heritage. These initiatives reflect the Company's commitment to creating long-term positive impact and strengthening community resilience.

In the area of education, the Company undertook interventions aimed at improving access to quality learning and strengthening rural education infrastructure. The Company supports initiatives such as remedial coaching, educational support, improvement of school facilities, construction and refurbishment of Anganwadis, and support for mid-day meal programmes. These efforts are designed to address critical gaps in early childhood care, school readiness, learning outcomes and overall educational development.

The Company also places strong emphasis on healthcare, nutrition, hygiene and sanitation as important enablers of community well-being. Through targeted CSR programmes, the Company supports initiatives that improve access to basic healthcare, promote nutrition, encourage hygiene practices and contribute to healthier living conditions. The Company also extends support to institutions working for mentally differently abled children and special children, reinforcing its commitment to inclusion and care for vulnerable groups.

The Company continues to work closely with various departments of the Government of Gujarat, including departments related to Education, Women and Child Development, Health, Rural Development and other development priorities. The Company also engages with aspirational districts and relevant implementing partners to support need-based and high-impact community development projects. This collaborative approach enables the Company to align its CSR interventions with local development priorities and enhance the effectiveness of its social investments.

With the objective of emerging as a model organisation in the field of social development, the Company remains committed to holistic and sustainable community development. The Company's CSR approach is focused not only on addressing immediate community needs but also on contributing to long-term social progress, improved human development outcomes and inclusive growth.

In addition to its social initiatives, the Company continues to nurture the environment through CSR interventions such as green belt development, prevention of soil erosion, rainwater harvesting, water conservation and installation of renewable energy sources. These initiatives support environmental sustainability while creating lasting benefits for local communities.

The Company remains committed to advancing business growth while making meaningful contributions to the progress and upliftment of all stakeholders. With sustainability at the core of its vision, the Company will continue to pursue initiatives that create shared value for society, protect the environment and contribute to a more inclusive and resilient future.

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

Smt. Avantika Singh, IAS
Managing Director
DIN: 07549438

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 GACL is the Head of Business Responsibility and Sustainability and will oversee 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 Corporate Social Responsibility (CSR), ESG & Sustainability 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. Composition for Corporate Social Responsibility (CSR), ESG & Sustainability Committee is given below:

1. Shri Bimal Julka, IAS (Retd.)
   Chairman of the Committee
   DIN: 03172733
2. Shri Nitin Shukla
   Independent Director
   DIN: 00041433
3. Smt. Shridevi Shukla
   Independent Director
   DIN: 02028225
4. Dr. Chinmay Ghoroi
   Independent Director
   DIN: 10697793
5. Smt. Avantika Singh, IAS
   Managing Director
   DIN: 07549438

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 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 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 the 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 the 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 categorised 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	% of persons in respective category covered by the awareness programmes
Board of Directors	6	• 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	• POSH (Prevention of Sexual Harassment) • Cybersecurity • Leadership Qualities • Emergency Response Plan • ISO Awareness • International Yoga Day • SAP-PM Module Refresher Program • Leadership Outbound Training • Strategies for Growth • Mastering Related Party Transactions: Non-Compliance and Penal Provisions • National Convention of Company Secretaries	100%
Employees other than BoD and KMPs	230	• Process, Principles and Calculation • Personality Development • Supervisory Skills Development • Process Safety Management • Goal Setting and Result Orientation • New Labour Codes • Workshop on Procurement • Administrative Leadership and Good Governance	85%

Workers	57	• Emergency Response Plan • First Aid Training • Cyber Security • Fire Safety Training • National Pension System • Yoga Day • Material Safety Data Sheet (MSDS) • Near Miss Reporting • Safety and Statutory Requirement in Chemical Industries • Ethical Trade Initiative (ETI)	85%

Note: To improve the training coverage percentage, the Company will undertake the following initiatives as a way forward: (i) appoint Training Coordinators within departments to maximize employee participation and attendance; (ii) strengthen communication through emails and posters; and (iii) leverage the enhanced capabilities of the new HRMSS for effective training management and monitoring

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, awards, or compounding fees during 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, awards, or compounding fees during 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 policy applicable to employees and business partners, including consultants and contractors, to establish proper procedures to prevent and address bribery and corruption within the Company. This policy is hosted on the 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 2025-26 (Current Financial Year)	FY 2024-25 (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 2025-26 (Current Financial Year)		FY 2024-25 (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. During the financial year 2025-26, the Company has not incurred any penalties in connection with any of the National Guidelines on Responsible Business Conduct (NGRBC) principles.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	52.05	46.83

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	40.56%	20.22%
	b. Number of trading houses where purchases are made from	351	74
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	85.34%	88.11%

Concentration of Sales	a. Sales to dealers / distributors as % of total sales	56.03%	62.22%
	b. Number of dealers / distributors to whom sales are made	50	50
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	79.67%	76.19%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	12.57%	11.54%
	b. Sales (Sales to related parties / Total Sales)	5.55%	2.26%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

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
(A) Driver Training: Total 16 - Training sessions Total 193 - Drivers have been trained for transportation of various Hazardous Chemicals (B) Training at Customer site: Training at 8 customer sites on safe handling and storage of chlorine. Total 120 employees from these 8 customers are trained.	Principle 3 • Required documents for transport of hazardous goods as per the Central Motor Vehicle Act and rules. • Product Safety Information • Do's and Don'ts During Emergency • Contact persons with phone numbers for emergencies • Safety precautions to avoid emergency situations during loading, unloading and transport	The Company is working on systems improvement to collate information on this disclosure.

During the financial year, the Company conducted awareness and engagement sessions for its value chain partners through various forums, including one-to-one meetings and virtual conferences with imported material suppliers and packaging material vendors. These sessions focused on key topics such as business ethics, environmental, health and safety (EHS) practices, sustainability, regulatory compliance, and responsible business conduct. The initiatives were designed to strengthen partners' alignment with the Company's values, standards, and sustainability goals, while fostering responsible and compliant practices across the supply chain.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, the Company has 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

The Company takes an annual declaration for the same from all the Directors.

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvement in environmental & social impacts
R&D*	81.11%	-	*Our customized cooling tower treatment contributes to environmental sustainability by significantly reducing freshwater consumption through optimized water recirculation. It also prevents insulating scale formation, thereby enhancing heat transfer efficiency, reducing electricity consumption, and lowering associated greenhouse gas emissions. Additionally, the treatment formulation incorporates environmentally friendly components, helping ensure that wastewater discharge has minimal impact on local aquatic ecosystems. **The capital expenditure (CAPEX) relates to a range of initiatives aimed at generating environmental and social impact. Environmental investments primarily focus on energy-efficiency and energy-consumption reduction initiatives. Social investments include expenditures on occupational health and safety measures and employee welfare facilities. In addition, investments made through Corporate Social Responsibility (CSR) initiatives support activities such as promoting education, including special education; enhancing vocational skills, particularly among differently abled children; providing mid-day meals; promoting healthcare, preventive healthcare, sanitation, nutrition and hygiene; generating livelihood opportunities in rural areas; preserving traditional art, culture and heritage; conserving water resources; and advancing environmental sustainability.
Capex**	9.67%	7.96%	

*The R&D expenditure (81.11%) incurred towards environmental protection activities during FY 2025–26 was **Rs. 87.35 Lakhs,** towards formulation production, which is specifically attributable to environmental protection activities. The R&D total expenditure is **Rs.107.68 Lakhs.**

Note: The Capex percentage associated with environmental and social impacts has been restated for FY 2024-25 to reflect the expanded coverage of expenditures included in the reporting.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes. The Company follows a sustainable sourcing approach through well-defined procurement policies and procedures that incorporate quality standards, regulatory compliance, environmental, health and safety (EHS) requirements, ethical business conduct, and responsible supply chain practices. Supplier selection and evaluation processes are designed to ensure that vendors align with the Company's sustainability objectives and operational requirements. Through these measures, the Company promotes responsible procurement, mitigates supply chain risks, and fosters long-term partnerships with suppliers that uphold environmental, social, and governance (ESG) principles. 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?
43.99% of our inputs were sourced sustainably. We carry out sustainable procurement with a base of potential suppliers who hold certification 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 practice.

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.
The Company manufactures industrial bulk chemicals used by downstream industries as process inputs. As these products are consumed or transformed during customers' manufacturing processes, they cannot be reclaimed after use.

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 authorised 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	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	Caustic Soda Lye	32.05%	Cradle to gate	Yes	No
201	Caustic Soda Flakes	12.74%	Cradle to gate	Yes	No
201	Caustic Soda Prills	5.90%	Cradle to gate	Yes	No
201	Caustic Potash Lye	1.66%	Cradle to gate	Yes	No
201	Caustic Potash Flakes	4.39%	Cradle to gate	Yes	No
201	Hydrogen Gas	1.77%	Cradle to gate	Yes	No
201	Chlorine Liquid	-	Cradle to gate	Yes	No
201	Hydrochloric acid	-	Cradle to gate	Yes	No
201	Hydrogen Peroxide	5.04%	Cradle to gate	Yes	No
201	Poly Aluminum Chloride	1.47%	Cradle to gate	Yes	No
201	Phosphoric Acid - Technical Grade	0.00%	Cradle to gate	Yes	No
201	Phosphoric Acid - Food grade	6.08%	Cradle to gate	Yes	No
201	Potassium Carbonate	2.77%	Cradle to gate	Yes	No
201	Methyl chloride	0.27%	Cradle to gate	Yes	No
201	Methylene Chloride	6.68%	Cradle to gate	Yes	No
201	Chloroform	0.44%	Cradle to gate	Yes	No
201	Carbon Tetrachloride	1.46%	Cradle to gate	Yes	No
201	Sodium Chlorate Powder	3.25%	Cradle to gate	Yes	No
201	Stable Bleaching Powder	0.21%	Cradle to gate	Yes	No
201	Anhydrous aluminum chloride	5.27%	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

During FY 2025–26, Life Cycle Assessment (LCA) was conducted for products, namely: • Caustic Soda Lye • Caustic Soda Flakes • Caustic Soda Prills • Caustic Potash Lye • Caustic Potash Flakes • Hydrogen Gas • Chlorine Liquid • Hydrochloric Acid • Hydrogen Peroxide • Poly Aluminum Chloride (PAC 10, 18,30) • Phosphoric Acid – Technical Grade • Phosphoric Acid – Food Grade • Potassium Carbonate (Powder & Granules) • Methyl Chloride • Methylene Chloride • Chloroform • Carbon Tetrachloride • Sodium Chlorate Powder • Stable Bleaching Powder During FY 2024-25 Life Cycle Assessment (LCA) was conducted for: • Anhydrous Aluminum Chloride	The Life Cycle Assessment (LCA) identified energy consumption, steam usage, raw material consumption, and transportation-related emissions as key environmental hotspots across the assessed product lifecycle. While these aspects contribute to the overall environmental footprint, no material social or environmental risks requiring additional corrective actions were identified.	The Company continues to implement energy-efficiency initiatives, process optimisation measures, and renewable energy integration to reduce its environmental footprint.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Palladium catalyst used Hydrogen Peroxide plant	Total consumption of recycled Palladium catalyst is 164 Kg which is miniscule as compared to the total catalyst.	Total consumption of Palladium catalyst is 594.83 Kg which is miniscule as compared to the total catalyst.

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-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	684	684	100%	684	100%	0	0%	684	100%	0	0%
Female	24	24	100%	24	100%	24	100%	0	0%	0	0%
Total	708	708	100%	708	100%	24	3.39%	684	96.61%	0	0%
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	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	643	643	100%	643	100%	0	0%	643	100%	0	0%
Female	19	19	100%	19	100%	19	100%	0	0%	0	0%
Total	662	662	100%	662	100%	19	2.87%	643	97.13%	0	0%
Other than Permanent workers											
Male	3,480	3,480	100%	3,480	100%	0	0%	0	0%	0	0%
Female	117	117	100%	117	100%	117	100%	0	0%	0	0%
Total	3,597	3,597	100%	3,597	100%	117	3.25%	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 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.20%	0.28%

***Note:** The cost incurred on employee wellbeing measures as a percentage of the Company's total revenue decreased from 0.28% to 0.20% during the year. This reduction was primarily driven by lower medical expenses, indicating an overall improvement in the health and wellbeing of employees and their dependent family members, coupled with an increase in the Company's revenue during the year.

The cost of wellbeing measures includes expenditure on medical facilities for employees and their dependent family members, mediclaim policy reimbursement for contractual employees, sports and annual day events, and the provision of safety shoes and helmets. In addition to the above, the Company also provides reimbursement of mediclaim policy premiums to retired employees and their spouses, resulting in a financial outgo of approximately Rs. 1.36 crore during FY 2025-26. If this expenditure is also considered as part of the total wellbeing cost, the indicator would increase from 0.20% to 0.23%.

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.						
Benefits	**FY 2025-26**			**FY 2024-25**		
	No. of employees covered as a % of total employees	**No. of workers covered as a % of total workers**	**Deducted and deposited with the authority (Y/N/N.A.)**	**No. of employees covered as a % of total employees**	**No. of workers covered as a % of total workers**	**Deducted and deposited with the authority (Y/N/N.A.)**
PF	100%	100%	Yes	99.72%	100%	Yes
Gratuity	100%	39.56%	Yes	99.72%	40.24%	Yes
ESI	NA	100%	Yes	NA	100%	Yes
Others – please specify	-	-	-	-	-	-

Note: The Company provides gratuity benefits that exceed the statutory requirement of 4.81%, demonstrating its commitment to employee welfare and long-term financial security. Under the Company's gratuity policy, employees are entitled to enhanced benefits based on their length of service, as outlined below:

7 to 10 years of service: 7.21%

10 years and above: 9.62%

These enhanced gratuity benefits underscore the Company's commitment to providing employee benefits that go beyond statutory obligations, recognizing and rewarding long-term service and employee loyalty.

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. The Grievance Handling Committee 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.

Other than Permanent Workers	The committee is tasked with investigating these matters in cooperation with the employees involved and communicating with relevant stakeholders to resolve the complaint. During the financial year 2025-26, the Company has not received any grievances. 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
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	708	0	0%	700	0	0%
Male	684	0	0%	677	0	0%
Female	24	0	0%	23	0	0%
Total Permanent Workers	662	662	100%	688	688	100%
Male	643	643	100%	668	668	100%
Female	19	19	100%	20	20	100%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On 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	684	684	100%	684	100%	679	679	100%	679	100%
Female	24	24	100%	24	100%	23	23	100%	23	100%
Total	708	708	100%	708	100%	702	702	100%	702	100%
Workers										
Male	4,123	4,123	100%	4,123	100%	4,211	4,211	100%	4,211	100%
Female	136	136	100%	136	100%	158	158	100%	158	100%
Total	4,259	4,259	100%	4,259	100%	4,369	4,369	100%	4,369	100%

9. Details of performance & career development reviews of employees & workers:						
Category	**FY 2025-26 (Current Financial Year)**			**FY 2024-25 (Previous Financial Year)**		
	Total (A)	**No. (B)**	**% (B/A)**	**Total (D)**	**No. (C)**	**% (D/C)**
Employees						
Male	684	684	100%	677	677	100%
Female	24	24	100%	23	23	100%
Total	708	708	100%	700	700	100%
Workers						
Male	643	643	100%	668	668	100%
Female	19	19	100%	20	20	100%
Total	662	662	100%	688	688	100%

Note: Only permanent employees and workers are covered for the details of performance an 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 accordance with the requirements of ISO 45001:2018. All business units are certified with ISO 45001:2018.

The Company has also adopted a QHSEEn policy https://gacl.com/wp-content/uploads/2025/09/QHSEEn-Policy-English.pdf to ensure that its daily operations are carried out in compliance with all applicable legal and regulatory requirements relating to occupational health and safety. To support effective implementation of the health and safety management system, Company conducts regular health and safety training for employees, including contract workers.

Safety trainings are conducted for employees and workers on a monthly basis, while toolbox talks are organised as and when required, based on operational needs and site-specific risks. The Company has implemented an Emergency Response Plan, and relevant training is provided to employees and workers to ensure preparedness for emergency situations.

Further, the Company has formed a Safety Committee, comprising representatives from both management and non-management categories. The committee meets on a quarterly basis to review safety performance, discuss workplace safety concerns, and recommend corrective or preventive actions.

Appropriate safety measures are implemented across the site, including mandatory use of Personal Protective Equipment (PPE) and adherence to established safety procedures.

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 a Hazard Identification and Risk Assessment (HIRA) framework in accordance with relevant ISO standards. The HIRA process is undertaken at the departmental level and covers both routine and non-routine activities. The assessment enables identification of workplace hazards, evaluation of associated risks, and implementation of suitable control measures. The HIRA process is reviewed on an annual basis to ensure its continued effectiveness and alignment with operational changes.

Further, Company conducts Job Safety Analysis (JSA) through a cross-functional team comprising personnel from the safety department, process team, and other relevant department concerned. JSA is undertaken to assess job-specific hazards and define appropriate mitigation measures prior to execution of work. At present, records related to HIRA and JSA are maintained manually.

The Company has established a formal mechanism for incident reporting and investigation. In case of an incident, workers are required to report the incident to the Plant Head. A formal investigation is subsequently conducted to determine the root cause of the incident. Based on the outcome of the investigation, corrective and preventive actions are identified and implemented to prevent recurrence and improve overall occupational health and safety performance.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
Yes. The Company has established mechanisms to encourage workers to report work-related hazards, unsafe conditions, and near-miss incidents. Workers are empowered to remove themselves from unsafe working conditions and report such situations to their superiors without fear of retaliation. Upon reporting, a system-based notification is generated to enable timely review, corrective action, and mitigation or elimination of the identified work-related hazards. The Company actively encourages reporting of near-miss incidents as a preventive safety measure to reduce the occurrence of work-related accidents and incidents. This proactive reporting culture helps identify potential hazards at an early stage and supports continuous improvement in occupational health and safety performance.
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 Mediclaim 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 Mediclaim 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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.10	0
Total recordable work-related injuries*	Employees	2	3
	Workers	7	7
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

***Note:** The FY 2024-25 recordable injury data has been restated following enhancements to the Company's injury recording and reporting system, resulting in improved accuracy and completeness of data capture.

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.
The Company has adopted a systematic approach to occupational health and safety management by implementing preventive, participative, and risk-based safety measures across its operations. The Company ensures to provide a safe and healthy workplace for employees, contract workers, contractors, and visitors through structured systems for hazard identification and risk assessment, incident reporting, worker participation, training, and emergency preparedness. The Company has implemented Hazard Identification and Risk Assessment (HIRA) process for identifying hazards and assessing risks associated with routine and non-routine activities. The HIRA process is reviewed annually to ensure its continued effectiveness and alignment with changes in operations and workplace conditions. Further, Job Safety Analysis (JSA) is carried out to identify job-specific hazards and define suitable control measures prior to the commencement of work. The Safety Team, along with the departments concerned, undertakes these assessments, and the findings are manually documented for monitoring and continual improvement. The Company has also established a formal incident reporting mechanism. Reported incidents are investigated to determine root causes, and corrective and preventive actions are implemented to prevent recurrence. The Plant Head is kept informed during the reporting and investigation process. Workers are encouraged to report work-related hazards, unsafe acts, unsafe conditions, and near-miss incidents. They are also empowered to remove themselves from unsafe working conditions and report such situations to supervisors or Safety Officers, including during daily plant rounds. This supports proactive hazard identification and enhances worker participation in safety management.

The Company has implemented a robust Permit-to-Work system for high-risk activities to ensure that adequate safeguards, approvals, and precautions are in place before work is initiated. In addition, regular safety training and awareness programmes are conducted on chemical safety, fire safety, emergency response, toolbox talks, and safe work practices. These initiatives collectively support Company's commitment to maintaining a safe and healthy workplace and continuously improving its occupational health and safety performance.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety*	16	Nil	Nil	17	Nil	NA

***Note:** The number of complaints on Health & Safety for FY 2024-25 data has been restated following enhancements to the Company's injury recording and reporting system, resulting in improved accuracy and completeness of the data capture.

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%

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.

The Company has adopted a proactive and systematic approach towards occupational health and safety management. The Company is committed to providing a safe and healthy working environment and undertakes appropriate measures to address safety-related incidents and mitigate significant risks identified through hazard identification, risk assessments, job safety analyses, inspections, and incident investigations.

A formal mechanism is in place for reporting incidents, unsafe acts, unsafe conditions, and near-miss cases. Workers are encouraged to promptly report such matters to the Plant Head, Safety Officers, or relevant supervisors. For each reported incident or near-miss, a detailed investigation is carried out to ascertain the root cause and identify contributing factors. Based on the investigation outcomes, corrective and preventive actions are implemented. These actions may include changes to processes or work methods, implementation of engineering controls, strengthening of administrative controls, improved supervision, refresher training, and reinforcement of safe operating procedures.

The effectiveness of corrective actions is monitored to prevent recurrence and strengthen workplace safety systems. This approach supports continual improvement in Company's occupational health and safety performance and promotes a culture of prevention and accountability.

LEADERSHIP INDICATORS

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

A. Yes – permanent employees

B. Yes – permanent workers

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 ensures compliance with all applicable statutory and regulatory requirements through a robust supplier and contractor management framework. Compliance obligations are incorporated into contractual agreements, and necessary statutory registrations, licenses, declarations, and supporting documents are obtained and verified during the onboarding and engagement process. The Company also conducts periodic reviews and assessments of suppliers, contractors, and service providers to monitor adherence to applicable laws and regulations. Additionally, documentary evidence of statutory payments and compliances is obtained and verified, wherever applicable, to ensure transparency, accountability, and compliance across the supply chain ecosystem.

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:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	-	-	-	-
Workers	-	-	-	-

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

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 for 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.
	No significant risks, concerns, or non-compliances requiring major corrective actions were identified during the assessment of value chain partners. The Company maintains a proactive approach to supplier and contractor oversight through regular evaluations and engagement mechanisms. Any minor observations identified during the assessment process were effectively addressed through supplier engagement initiatives, awareness programmes, capacity-building efforts, and periodic follow-up reviews. These measures helped ensure continued adherence to the Company's standards, responsible business practices, and applicable statutory and regulatory requirements across the value chain.

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

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.
The Company recognises stakeholders as individuals or groups whose interests are affected, or may be affected, by its business activities. Accordingly, the Company has classified its stakeholders into internal and external categories. The Company believes in maintaining regular and meaningful engagement with its stakeholders to understand their expectations, concerns, and feedback, and to address them in an effective and timely manner. Based on this approach, the Company has identified the following key stakeholder groups:

S.No.	Stakeholder Group	Importance
1	Shareholders, Investors and Analysts	Shareholders and investors contribute to the 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	Family Members of Employees	The Organisation actively engages with the family members of its employees and encourages their participation in plant visits and various programmes organised by the Organisation. It also undertakes initiatives such as scholarship programmes for employees' children to support their education and overall development.
5	Regulatory Bodies	Regular engagement with regulatory bodies enables the Company 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 Company sites.
6	NGOs & Local Communities	NGOs assist the Company in effectively implementing social and environmental initiatives within local communities and in reaching the last mile through various CSR activities. Engagement with local communities provides the Company with the social license to operate.
7	Contractors (who provide manpower)	Contractors provide contract workers, offering the flexibility needed to scale operations up or down as required.
8	Suppliers	Suppliers and service providers assist in sourcing high-quality raw materials, producing high-quality finished goods, and ensuring timely distribution to end users in compliance with all applicable regulations.
9	Logistics Partners	Logistics partners facilitate the uninterrupted transportation of 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	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	• 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	• 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	• Ethical governance, Compliance • Contribution to Nation Building
NGOs & Local Communities	No	Annual reports, Meeting, Newsletter, Emails, through direct interaction	Continuous	• Need assessment • Infrastructure development • Training community members • Community involvement
Contractors	No	Notice Boards, emails, regular trainings, one to one meetings, notices, formal agreements	Daily	• 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, websites, formal agreements,	Continuous	• Clearly defining requirements • Transparent and fair platforms provided for competitive bidding • Supplier code of conduct • Integrity pact
Logistics Partners	No	Emails, Annual General Meeting, News letter, Emails, through direct interaction	Daily	• Ethical business practices • Increased awareness for partnering in green initiatives • Safe and efficient transit/ transport
Family Members	No	Notice Board, emails, through employees	Periodically	• Wellbeing and involvement of employees

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.
Corporate Social Responsibility (CSR), ESG & Sustainability Committee of Directors collects 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 input from various stakeholders ESG committee (now Corporate Social Responsibility (CSR), ESG & Sustainability Committee) of Directors initiates appropriate amendments in the policies. The feedback received during the periodic stakeholder consultation is communicated to the management and the Board for appropriate changes in the policies. For instance: • The feedback received from the logistic partners on reducing the turnaround time by optimising the waiting time for vehicles within the premises. Furthermore, resting zones and adequate sanitary facility have been provided to the logistic partners.

- The paternity leaves were already introduced in FY 24-25 after receiving the feedback from young male employees.
- 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.

-

PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

ESSENTIAL INDICATORS

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	708	708	100%	700	700	100%
Other than permanent	0	0	0%	2	2	100%
Total Employees	708	708	100%	702	702	100%
Workers						
Permanent	662	662	100%	688	688	100%
Other than permanent	3,597	3,597	100%	3,681	3,681	100%
Total Workers	4,259	4,259	100%	4,369	4,369	100%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No.(C)	% (C / A)		No.(E)	% (E / D)	No.(F)	% (F /D)
Employees										
Permanent	708	0	0%	708	100%	700	0	0%	700	100%
Male	684	0	0%	684	100%	677	0	0%	677	100%
Female	24	0	0%	24	100%	23	0	0%	23	100%
Other than Permanent	0	0	0%	0	0%	2	0	0%	2	100%
Male	0	0	0%	0	0%	2	0	0%	2	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	662	0	0%	662	100%	688	0	0%	688	100%
Male	643	0	0%	643	100%	668	0	0%	668	100%
Female	19	0	0%	19	100%	20	0	0%	20	100%
Other than Permanent	3,597	0	0%	3,597	100%	3,681	0	0%	3,681	100%
Male	3,480	0	0%	3,480	100%	3,543	0	0%	3,543	100%
Female	117	0	0%	117	100%	138	0	0%	138	100%

3. Details of remuneration/salary/wages				
a. Median remuneration / wages:				
	Male		**Female**	
	Number	**Median remuneration/ salary/ wages of respective category***	**Number**	**Median remuneration/ salary/ wages of respective category***
Board of Directors (Executive Directors)*	6	NA	2	NA
Key Managerial Personnel	2	79.50	0	0
Employees other than BoD and KMP	682	17.30	24	12.51
Workers	643	16.75	19	12.95

*Values provided are in Rs. Lakhs per annum
Note: 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 2025-26 (Current Financial Year)	**FY 2024-25 (Previous Financial Year)**
Gross wages paid to females as % of total wages	2.27%	2.28%

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

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/2025/09/QHSEEn-Policy-English.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:	
	% 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. During the reporting period, there were no incidents relating to human rights reported across any of the Company's plant locations. Further, no cases of child labour or sexual harassment were 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 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
From renewable sources in GJ		
Total electricity consumption (A)	21,20,594.46	14,27,746.99
Total fuel consumption (B)	5,34,170.57	3,99,212.00
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**26,54,765.03**	**18,26,958.988**
From non-renewable sources in GJ		
Total electricity consumption (D)	39,90,207.08	43,48,899.02
Total fuel consumption (E)	43,13,796.79	49,09,334.05
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**83,04,003.87**	**92,58,233.07**
Total energy consumed (A+B+C+D+E+F)	**1,09,58,768.90**	**1,10,85,192.06**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from Operations) (GJ/ Million)	**251.46**	**272.16**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)* (GJ/$)	**0.005**	**0.005**
Energy intensity in terms of physical Output (GJ/MT)	**5.03**	**5.25**
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

Note: The FY 2024-25 disclosures have been recalculated to reflect the inclusion of the Company's plants within the reporting boundary and to align with the FY 2025-26 methodology, thereby improving comparability across reporting periods.

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 PAT framework applicable to Dahej Complex-I had already concluded in FY 2024–25 and the targets were achieved. From FY 2025–26, the applicable framework is the Carbon Credit Trading Scheme (CCTS), and the assessment and audit process for FY 2025–26 is presently underway. However, the PAT target for Cycle VII for Vadodara could not be achieved due to the aging of the element coating and membrane, which affected overall plant performance. To address this issue and improve operational efficiency, recoating and remembraning activities have been planned to restore performance levels and support achievement of the PAT target.

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

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Water withdrawal by source (in kilolitres)		
(i) Surface water	11,04,664	12,00,941
(ii) Groundwater	2,411	3,585
(iii) Third party water (GIDC)	14,22,501	11,43,326
(iv) Seawater / desalinated water	36,50,000	36,50,000
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**61,79,576**	**59,97,852**
Total volume of water consumption (in kilolitres)*	**34,80,016**	**33,00,699**
Water intensityper rupee of turnover (Total water consumption / Revenue from Operations) Kl/ Million	79.85	81.04
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP (KL/$)	0.001	0.001
Water intensity in terms of physical (KL/MT)	1.59	1.56
Water intensity (optional) –the relevant metric may be selected by the entity	-	-

PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

The FY 2024-25 disclosures have been recalculated to reflect the inclusion of the Company's plants within the reporting boundary and to align with the FY 2025-26 methodology, thereby improving comparability across reporting periods.

The higher water consumption in FY 2025-26 is due to increase in production in FY 2025-26 as compared to 2024-25.

*The total water consumption for FY 2024–25 has been revised in accordance with the SEBI Guidance Note dated 30 January 2026, using the formula: Water Consumption = Water Withdrawal – Water Discharge.

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 2025-26 (Current Financial Year)	FY 2024-25 (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*	26,94,637	26,97,153
- No treatment	0	0
- With treatment – Primary and tertiary treatment	26,94,637	26,97,153
(iv) Sent to third-parties	4,922.81	0
- No treatment	0	0
- With treatment – Primary treatment	4,922.81	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**26,99,559.81**	**26,97,153**

The FY 2024-25 disclosures have been recalculated to reflect the inclusion of the Company's plants within the reporting boundary and to align with the FY 2025-26 methodology, thereby improving comparability across reporting periods.

*Treated wastewater from Vadodara Complex is discharged into the VECL channel, which ultimately drains into the Gulf of Khambhat in the Arabian Sea.

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.
Plot DII/9 at the Dahej site maintained its Zero Liquid Discharge (ZLD) status through FY 2024-25. However, in FY 2025-26, the implementation of a new manufacturing process resulted in the discharge of wastewater outside the facility premises, leading to the plant no longer qualifying as a ZLD facility.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT	44.09	60.96
SOx	MT	16.39	17.85
Particulate matter (PM)	MT	14.38	24.30
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 - Fluoride	-	-	-

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 Green House Gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	**2,42,264.45**	**2,75,700.68**
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	**8,75,809.60**	**8,76,826.67**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from Operations)	tCO_2e/ Million	**24.04**	**28.33**
Total Scope 1 and Scope 2 emission intensityper rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)*	tCO_2e/ $	**0.0001**	**0.0005**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/ MT	**0.481**	**0.546**
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

The FY 2024-25 disclosures have been recalculated to reflect the inclusion of the Company's plants within the reporting boundary and to align with the FY 2025-26 methodology, thereby improving comparability across reporting periods.

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.
The Company has undertaken a mangrove conservation and restoration project near the coastal stretch of Paniyadra village in 50 Hectares of area. The Company has initiated a transition toward renewable energy sources as part of its commitment to reducing carbon emissions and minimising its environmental impact. In addition, it has implemented the Carbon Credit Trading Scheme (CCTS), demonstrating its proactive approach to Green House Gas (GHG) emission management and climate responsibility. Participation in the scheme reflects the Company's efforts to improve energy efficiency, reduce carbon intensity, and contribute to broader sustainability and decarbonisation goals

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

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	249.11	157.56
E-waste **(B)**	10.76	9.74
Bio-medical waste **(C)**	0.0109	0.0069
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0.43	0.7
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	1,36,633.34	1,25,471.54
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	9,207	8,562
Total (A + B + C + D + E + F + G + H)	**1,46,100.65**	**1,34,201.54**
Waste intensity per rupee of turnover (Total waste generated / Revenue from Operations) (MT/Million)	3.35	3.29
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/$)	0.00006	0.00006
Waste intensity in terms of physical output (MT/MT)	0.067	0.063
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	481.44	285.55
(ii) Re-used	48,310.9	42,578.47
(iii) Other recovery operations	1,069.73	762.29
Total	**49,862.07**	**43,626.31**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	28.67	48.21
(ii) Landfilling	90,429.90	90,820.33
(iii) Other disposal operations	0	0
Total	**90,458.56**	**90,868.54**

PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

The FY 2024-25 disclosures have been recalculated to reflect the inclusion of the Company's plants within the reporting boundary and to align with the FY 2025-26 methodology, thereby improving comparability across reporting periods.

The higher waste generation in FY 2025-26 is due to increase in production in FY 2025-26 as compared to 2024-25. One of the product produced at Dahej is generating solid waste by design / chemistry.

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 robust waste management practices across all its locations in compliance with the consent conditions stipulated by the Gujarat Pollution Control Board (GPCB). High-volume boiler waste generated during operations is sent to authorised pre-processing facilities for further treatment. Wastes falling under Rule 9 are disposed of through authorised end-users in accordance with regulatory requirements, while other process waste is safely disposed of in designated landfills.

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. 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 2025-26 (Current Financial Year)**	**FY 2024-25 (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 2025-26 (Current Financial Year)**	**FY 2024-25 (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.

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

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:			
Parameter	**Unit**	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	11,73,398.37	8,756.43
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 Per million	26.92	0.21
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	0.53	0.004

PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

The FY 2024–25 intensity has been recalculated based on Revenue from Operations to align with the FY 2025–26 intensity methodology, ensuring improved comparability across reporting periods.

Category No.	Category Name	FY 2025-26 (tCO_2e)	FY 2024-25 (tCO_2e)
Category 4	Upstream Transportation & Distribution	Not Calculated - Excluded in FY 2025-26 due to data/ methodology limitations	6,751.38
Category 7	Employee Commuting	1,590.97	1,952.24
Category 9	Downstream Transportation & Distribution	3,187.91	52.80
Category 1	Purchased Goods & Services	6,99,886.00	Not Included
Category 2	Capital Goods	15,520.00	Not Included
Category 3	Energy & Fuel Related Activities	4,53,152.00	Not Included
Category 6	Business Travel	61.48	Not Included
Total	**Scope 3 Emissions**	**11,73,398.37**	**8,756.43**

The Company recorded an 18.5% reduction in emissions from employee commuting (Category 7) compared to FY 2024-25. Furthermore, in FY 2024-25, approximately 77.1% of total Scope 3 emissions originated from Category 4, 22.3% from Category 7, and 0.6% from Category 9. As Category 4 was not quantified in FY 2025-26 and several new high-impact categories (Categories 1, 2, and 3) were incorporated into the inventory, the year-on-year change in total Scope 3 emissions is primarily attributable to changes in the inventory boundary and category coverage rather than underlying operational performance.

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.

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 does not have any operational sites in ecologically sensitive areas. Hence, there were no direct or indirect impacts on biodiversity.

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	Adoption of Membrane Cell Technology	Implemented Membrane Cell Technology for Caustic Soda production, which is recognised as a highly energy-efficient process compared to conventional technologies.	Reduced energy consumption in the manufacturing process, resulting in improved operational efficiency and lower carbon emissions.
2	Installation of Back Pressure Turbines (BPT)	Installed Back Pressure Turbines to recover energy from high-pressure steam and convert it into electrical power for plant operations.	Enhanced energy recovery and reduced dependence on external power sources, leading to cost savings and lower greenhouse gas emissions.
3	Participation in Carbon Credit Trading Scheme (CCTS)	Successfully implemented initiatives under the Carbon Credit Trading Scheme (CCTS) through reduction of greenhouse gas emissions.	Earned carbon credits while contributing to climate change mitigation and supporting the organisation's sustainability goals.
4	Wastewater Recycling through RO Plant	Installed a Reverse Osmosis (RO) Plant that converts approximately 300 m^3 of wastewater per day into reusable water, which is recycled back into plant operations.	Reduced freshwater consumption, improved water resource utilisation, and enhanced environmental sustainability through water recycling.
5	Installation of Rooftop Solar Power System	Established a rooftop solar photovoltaic system to generate renewable energy for plant requirements.	Increased use of clean energy, reduced dependence on conventional power sources, and lowered the overall carbon footprint.
6	Energy Efficiency Improvement Projects	Undertaken multiple energy conservation measures including remembraning of cell elements, installation of Variable Frequency Drives (VFDs) in CLM process water pumps and Hydrogenator feed pumps in the H_2O_2 plant, implementation of standby logic in Nitrogen PSA, and coating of cooling water pumps.	Improved equipment efficiency, reduced energy consumption, optimised process performance, and achieved operational cost savings.
7	Resource Recovery and Water Conservation Initiatives	Installed a sulphate recovery system to reduce sludge generation. Additionally, through Vadodara Jal Sanchay Private Limited (VJSPL), a joint venture with Gujarat State Fertilizers & Chemicals Limited (GSFC), Gujarat Alkalies and Chemicals Limited (GACL), Gujarat Industries Power Company Limited (GIPCL) and Vadodara Municipal Corporation (VMC), planned utilisation of 50 MLD of treated sewage water from a new STP for industrial use in plant operations.	Reduced waste generation and disposal requirements, promoted resource recovery, and enhanced sustainable water management by substituting freshwater with treated wastewater.

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 12 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	State
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**
The Company did not conduct any Social Impact Assessment during FY 2025–26, as it was not applicable for the reporting period.					

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)**
No projects requiring Rehabilitation and Resettlement (R&R) were undertaken by the Company during FY 2025–26. Therefore, this disclosure is not applicable.						

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. Furthermore, the grievance redressal mechanisms stated in Principle 3 – Question E 6 is applied to redress grievances from the community.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:		
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	19.08%	15.67%
Directly from within India	61.34%	61.57%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:		
Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (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)

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	76,41,111
3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)			
No			
b) From which marginalized /vulnerable groups do you procure?			
Not applicable.			
c) What percentage of total procurement (by value) does it constitute?			
Not applicable.			

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	Establishment of centralised MDM kitchen in collaboration with Education Department of GOG & Akshaya Patra Foundation (APF) at Valia, Mulad, Jhagadiya - Bharuch Districts	50,000	100
2	Recreational and Educational Activities to Promote overall development of Children in partnership with Bal Bhavan Society	2,000	80
3	Mid-day meal program in partnership with Akshaya Patra Foundation in 13 government primary schools nearby GACL Ranoli Complex	3,334	100
4	Self Defense Training Sessions for students in 40 Primary schools nearby GACL Ranoli Complex in partnership with SVADES	8,723	100
5	Education program for the children of salt pan workers at 3 salt pan areas nearby GACL Dahej Complex in partnership with Gram Vikas Trust (GVT)	109	100
6	Fire and Safety Training and Awareness for Students at ITI & 11 Govt. Primary Schools near by GACL Ranoli Complex	4,500	90
7	Science Awareness and Education session in 25 schools in Partnership with Community Science Centre.	2,197	100
8	Construction of 10 Anganwadis at Padra Taluka on request received from Collector Vadodara	500	100
9	Home for Mentally Differently Abled Children (HMDC) Project	58	100
10	Nutrition project for adolescent girls in partnership with Women and Child Development Dept., GOG and CHETNA NGO in Narmada (strengthening PURNA scheme GOG)	10,000	100
11	Nutrition project for adolescent girls in partnership with Women and Child Development Dept, GOG and CHETNA NGO nearby GACL Ranoli (2700) and Dahej (683) Complex.	3,330	100
12	General Health Camp for Daily Wage Workers, Agariyas & Truck Drivers in Collaboration with Deepak Medical Foundation	877	100
13	Construction of 9 Animal troughs in 6 villages surrounding GACL Ranoli complex in partnership with Shree Manav Utthan Trust	1,000	100
14	Agriculture & Animal Husbandry Project in partnership with Shree Manav Utthan Trust	1,000	100
15	Plantation of 551 tress in and around GACL Ranoli Complex and Ranoli Village in partnership with Dev Foundation Trust	11,736	100
16	Development of RCC Road (4000 mtr.) & 121 Solar Lights at Rahiyad Village - collaboration with collector office Bharuch (R&B deptt)	17,000	100
17	Human Index Development activities	+2,000	60

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 established a structured mechanism for addressing customer complaints. Complaints received by the Product Manager are forwarded to the concerned Plant In-charge and Quality In-charge for investigation and resolution.

A cross-functional committee comprising representatives from Quality, Plant Operations, and Marketing reviews the complaint, undertakes necessary investigation, identifies the root cause, and implements suitable corrective and preventive actions. The Company aims to resolve customer complaints within 48 hours of receipt. The Company has implemented a Grievance Redressal Procedure for all stakeholders, including community members. This procedure is accessible on our website at: GACL Grievance Handling Policy.

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 2025-26 (Current Financial Year)			FY 2024-25 (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	2	Nil	“Malfunction occurred during product transit due to driver-related operational issues.”	Nil	Nil	NA

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	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 cyber security is included in its Cyber Security Policy and the same is available on the 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.
Nil incidents were reported concerning cybersecurity or customer data privacy. Customer complaints received during FY 2025–26 were thoroughly investigated through root cause analysis, and appropriate corrective and preventive actions were implemented. These actions included strengthening process controls, enhancing quality checks, improving packaging and transportation practices, and conducting employee training to prevent recurrence.

7. Provide the following information relating to data breaches:
a. Number of instances of data breaches
None
b. Percentage of data breaches involving personally identifiable information of customers
Not Applicable
c. Impact, if any, of the data breaches
Not Applicable No incidents involving the compromise of customers' personally identifiable information were reported during FY 2025-26.

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 organises training for the consumers for safe handling of the product (such as, chlorine). To further support our customers, 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 organises periodic dealers meet about once 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.