



**Gulshan Polyols Limited**  
CIN: L24231UP2000PLC034918  
Corporate Office: G-81, Preet Vihar,  
Delhi-110092, India  
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**GPL\SEC\2023-24**  
**September 04, 2023**

**To,**  
**BSE Limited**  
Corporate Service Department,  
01st Floor, P. J. Towers,  
Dalal Street, Mumbai  
Maharashtra- 400 001

**The National Stock Exchange of India Ltd.**  
Exchange Plaza, Plot No. C/1,  
'G' block, Bandra Kurla Complex,  
Bandra (E), Mumbai  
Maharashtra-400 051

**Scrip Code: 532457**

**Symbol: GULPOLY**

**Subject: Business Responsibility and Sustainability Reporting**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2022- 23, which also forms part of the Integrated Annual Report for the Financial Year 2022-23, submitted to the exchanges vide letter dated 04<sup>th</sup> September, 2023.

This is for your information and records.

Thanking you,

Yours faithfully,

**For GULSHAN POLYOLS LIMITED**

**(Megha Jain)**  
**Compliance officer**

Encl.: Business Responsibility and Sustainability Report

**ANNEXURE-G TO BOARD'S REPORT**  
**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT**

Gulshan Polyols Limited (GPL), also known as Gulshan, is a leading manufacturer of specialty chemicals based on grains and minerals in India, with a global presence in over 42 countries across three continents. The company has been in the business for over four decades and operates multiple facilities across India. Originally incorporated in 1981 as Gulshan Sugars & Chemicals Limited (GSCL) with a primary focus on manufacturing calcium carbonate, GSCL was demerged into three companies in 2000, and GPL is one of them. Since its inception, GPL has been a dividend-paying company and is listed on the Bombay Stock Exchange (BSE) and National Stock Exchange of India Ltd. (NSE).

The Indian chemical industry, expected to grow to US\$ 300 billion by 2025, has the potential to become a significant player in the global chemicals industry, with the specialty chemicals market expected to reach US\$ 64 billion by 2025.

Growth opportunities in the Indian chemical industry are driven by rising demand from end-user industries, supply disruptions in other countries, and the Indian government's initiatives to boost manufacturing share in GDP through investment and incentive schemes.

With its skilled and low-cost labor, world-class engineering, and strong R&D setup, the Indian chemical industry has the potential to attract significant investments and become a global manufacturing hub in the coming years.

GPL's product portfolio includes Sorbitol, Fructose & Sweetener, Starch, Ethanol, Calcium Carbonate, Ethyl Neutral Alcohol, Agro-based Animal Feed, and its by-products. The company has On-site PCC plants located in multiple production facilities across India and provides the know-how to set up these plants and maintain the supply of raw materials for the same. GPL has been successful in partnering with paper mills for On-site PCC technology and is a significant player in the mineral processing and grain processing segments in India, with a substantial market share.

GPL caters to a wide range of industries and niche markets, including pharmaceuticals, personal care products, footwear, tyres, rubber & plastics, paints, alcohol, value-added paper, agrochemicals, food and agro products, ethanol, etc. The company has an impressive clientele comprising of the nation's top FMCGs, leading paint manufacturers, and many reputed brands. Recognized by the Government of India as Star Export House in 2016, Gulshan has been consistent in exporting its products to various parts of the world and caters to the top 1000 companies.

As pioneer of sustainable urbanization in India, Gulshan Polyols Limited has continued its effort to develop green, innovative, and customer-focused solutions that are rooted in a legacy of trust and transparency. Its developments are characterized by thoughtful design and a welcoming environment that enhances overall quality of life for both individuals and industries.

Despite the significant unforeseen challenges posed by the COVID-19 pandemic, GPL has continued to grow at the fastest pace in a decade, driven by the dedication of its employees and the trust of its customers. India's manufacturing sector is rapidly growing, through various initiatives like 'Make in India'; as the chemical industry is a crucial part of this growth, the government has allocated a substantial budget to support its development. However, the company recognizes the risks associated with high energy costs and is taking measures to control its costs and improve efficiency.

GPL is also committed to sustainable practices and ensures compliance with environmental and safety standards. The company's strengths lie in innovation, sustainability, intellectual property creation, and collaboration, which gives it a competitive edge in the industry.

The Company focusses on efficient deployment of resources, including people, processes, and materials to produce safe products, with a view to creating value for all its stakeholders. This ensures that the Company embeds balance in its engagement with all stakeholders, keeping the community at the core of whatever the Company does.

**SECTION A: GENERAL DISCLOSURES**

**I. Details of the listed entity**

1.	Corporate Identity Number (CIN) of the Listed Entity	L24231UP2000PLC034918
2.	Name of the Listed Entity	GULSHAN POLYOLS LIMITED
3.	Year of incorporation	2000
4.	Registered office address	9th KM Jansath Road, Muzaffarnagar, Uttar Pradesh-251001, India
5.	Corporate address	G -81, Preet Vihar, Delhi- 110092, India
6.	E-mail	gscldelhi@gulshanindia.com; csr@gulshanindia.com
7.	Telephone	011-49999200
8.	Website	www.gulshanindia.com
9.	Financial year for which reporting is being done	FY 22-23
10.	Name of the Stock Exchange(s) where shares are listed	NSE, BSE

11.	Paid-up Capital	51975489
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	DIN No. 00062221 Name Dr. Chandra Kumar Jain Designation Chairman and Managing Director DIN No. 00120753 Name Ms. Aditi Pasari Designation Joint Managing Director Telephone number 011-49999200 e-mail id gscl Delhi@gulshanindia.com; csr@gulshanindia.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone

**II. Products/services:**
**14. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing Group: 106,110 Class: 1062,1101 Sub Class:10621,10623, 10629,11012,11019	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Sorbitol	10629	28.34
2.	Fructose & Sweetener	10623	14.46
3.	Ethanol	1101	11.74
4.	Liquor / Country Liquor	11012	2.58
5.	Starch	10621	17.39
6.	By Products	10629	16.56

**III. Operations:**
**16. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	9	2	11
International	Nil	Nil	Nil

**17. Markets served by the entity:**
**a. Number of locations**

Locations	Number
National (No. of States)	11
International (No. of Countries)	32

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

Exporting to 32 countries globally to international clients.

**c. A brief on types of customers**

The company has customers from the following industries.

- FMCG
- Food
- Paper
- Pharma
- Footwear

- I.P.B. Plastics with SCJ Plastics
- Printing
- Paint
- Oil marketing companies (OMC)
- Animal feed industry

**IV. Employees**

**18. Details as at the end of Financial Year:**

**a. Employees and workers (including differently abled): 1229**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	375	355	94.67%	20	5.33%
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total employees (D + E)</b>	375	355	94.67%	20	5.33%
<b>WORKERS</b>						
4.	Permanent (F)	854	854	100%	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	<b>Total workers (F + G)</b>	854	854	100%	0	0

**b. Differently abled Employees and workers: Nil**

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

**19. Participation/Inclusion/Representation of women**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.5%
Key Management Personnel*	3	1	33%

\*One Person is common in both.

**20. Turnover rate for permanent employees and workers**

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	4%	0.5%	4.05%	5%	0.5%	5.05%	4.5%	0.8%	5.3%
<b>Permanent Workers</b>	8%	0%	8%	10%	0%	10%	11%	0%	11%

**V. Holding, Subsidiary and Associate Companies (including joint ventures)**
**21. (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.	Gulshan Overseas FZCO	Subsidiary	100	No

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

(ii) Turnover (in Rs.) - 1,10,072.64 Lakhs

(iii) Net worth (in Rs.) - 65,544.77 Lakhs

**VII. Transparency and Disclosures Compliances**
**23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	-	0	0	-
Investors (other than shareholders)	No	0	0	-	0	0	-
Shareholders	Yes <a href="https://scores.gov.in/admin/Welcome.htm">https://scores.gov.in/admin/Welcome.htm</a>	1	0	-	1	0	-
Employees and workers	No	0	0	-	0	0	-
Customers	No	0	0	-	0	0	-
Value Chain Partners	No	0	0	-	0	0	-
Other (please specify)	No	0	0	-	0	0	-

During the Financial Year 2022-23, 1 grievance in total was received and disposed off from both internal and external stakeholders.

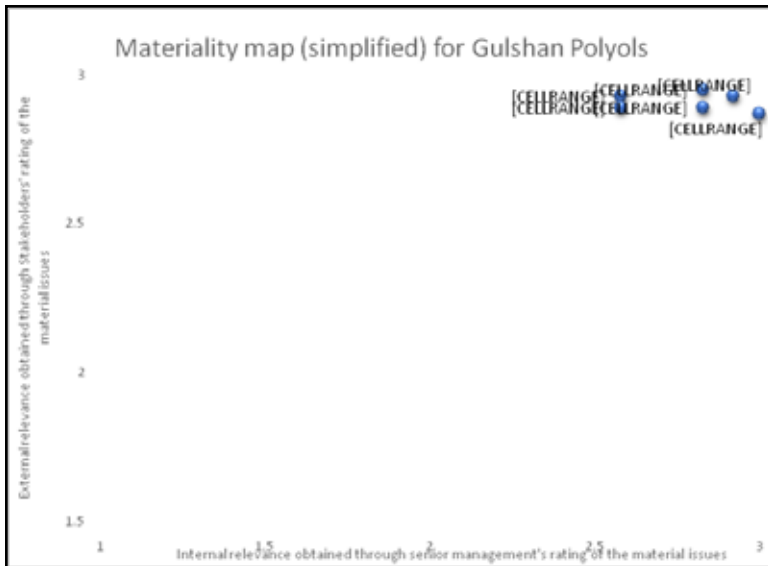
**24. Overview of the entity's material responsible business conduct issues**

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

The material issues for Gulshan Polyols were arrived at by conducting stakeholder engagement. A probable set of issues for the company was arrived at by identifying the set of issues common for the sector and geography, and the issues were prioritized by stakeholders and by GPL's senior management.

The most relevant material issues identified for Gulshan Polyols are as follows.

1. **Equal opportunity and non-discrimination(S1)**
2. **Environmental Performance (E1)**
3. **Regulatory compliance (G1)**
4. **Climate change mitigation (E2)**
5. **Health and safety of employees(S2)**
6. **Human rights across value chain(S3)**



Among the identified material issues, 2 are environmental, 3 are social, and 1 is governance related. The materiality map for Gulshan Polyols is given below -

S. No.	Material Issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1.	Equal opportunity and non-discrimination	Opportunity	Providing equal opportunities for career advancement and avoiding discrimination based on factors such as race, gender, age, and religion can also help companies to retain top talent and foster a positive and productive work environment.		Positive
2.	Environmental Performance	Risk	The chemical sector often has significant environmental impacts, including pollution, emissions, effluents, and resource depletion. Having poor performance may lead to fines, reputation losses, and addition cost due to loss of resources.	GPL intends to adopt environmental best practices.	Negative
3.	Regulatory Compliance	Risk	Non-compliance with regulations can lead to fines and reputational damage.	Review of existing systems and improving reporting capacity	Negative
4.	Climate change mitigation	Risk	Due to the nature of business, company faces investor and regulatory risks associated with its climate change performance.	GPL is exploring avenues to reduce its carbon emissions beginning with the incorporation of best practices for energy reduction.	Negative

S. No.	Material Issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
5.	Health and safety of employees	Risk	Poor performance can lead to fines, reputational damage, and insurance cost.	Company is incorporating systems to monitor and improving its safety related performance	Negative
6.	Human rights across value chain	Opportunity	Prioritizing human rights considerations and enhancing the work environment in the supply chain can enable the establishment of a resilient supply system for GPL		Positive

**SECTION B: MANAGEMENT AND 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	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
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	N	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
c. Web Link of the Policies, if available	<i>Web-link - <a href="https://www.gulshanindia.com/policy.html">https://www.gulshanindia.com/policy.html</a></i>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	N	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015	ISO22000, BRC Global Standard	OHSAS 18001	ISO 9001					ISO22000, BRC Global Standard, ISO 9001:2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Management is keen to reduce the emission load by using flue gas containing CO <sub>2</sub> , Water reduction by re- cycling. Effluent discharge reduction by putting Multi effect evaporator (MEE).								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The process has reduced the flue gas emission by using it in making PCC. Approx.1.25lakhs nm <sup>3</sup> flue gas is being used in making PCC. Effluent discharge is also reduced by around 20% by evaporation system. The ETP treated water @ 10 M <sup>3</sup> /p.hr is being used in RO plant for its reuse in the certain process. The complete recycle water could not be used due to finished quality reason. Bags filters are being installed to collect the fines.								
<b>Governance, Leadership and Oversight</b>									
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )	The chemical industry is placing greater emphasis on sustainability, leading many companies to adopt green chemistry and commit to decarbonization, resource recovery, and recycling. Net-zero greenhouse gas emission commitments are being spearheaded by major corporations. Sustainability initiatives, including the European plastic tax and green hydrogen stimulus packages in the US, Canada, and Europe, are driving the adoption of sustainable practices and objectives at an accelerated pace. The Company believes that human resources are vital to the growth and sustainability of an organization as it seeks to maintain a healthy work environment at all levels and encourages the employees to do their best. GPL has always considered sustainable development as the keystone of the business strategy; this includes nurturing close and continuous interaction with the people and communities around our manufacturing divisions, bringing qualitative changes in their lives and supporting the underprivileged.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Sustainability & CSR (SCSR) Committee								
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.	<b>Yes</b> , recently in April 2023 sustainability responsibilities were specifically added to the CSR Committee which then become SCSR Committee who are responsible for decision making on sustainability related issues.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against Above policies and follow up action	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	H	Y
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	H	Y
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	
Yes, Pozhat Sustainable Solutions Private Limited																		

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

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

Gulshan Polyols will consider developing a policy specifically related to engaging in influencing public and regulatory policy (Principle 7). The policy would outline the company’s commitment to engaging in a responsible, transparent manner and have guidelines based on the following –

1. Compliance with all applicable laws and regulations: Gulshan Polyols would ensure that any engagement in public and regulatory policy complies with all relevant laws and regulations.
2. Transparency: Gulshan Polyols should be transparent about its engagement in public and regulatory policy, including its objectives, the actions it takes, and the resources it invests.
3. Ethical behavior: Gulshan Polyols should ensure that its engagement in public and regulatory policy is ethical and aligned with its values and principles.
4. Engagement with stakeholders: Gulshan Polyols should engage with its stakeholders, including its employees, customers, suppliers, and communities, to understand their views on public and regulatory policy issues and to incorporate their input into its engagement activities.

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

**Essential Indicators**

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

Segment	Total number of training and Awareness programmes held	Topics / principles Covered under the training and its impact	%age of persons in respective category covered by awareness programmes
Board of Directors	2	ESG regulations	100%
Key Managerial Personnel	2	Safety and POSH	100%
Employees other than BOD and KMPs	2	Safety and POSH	100%
Workers	12	Safety and POSH	100%

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



(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website): **Nil.**

**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	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

**Non-Monetary**

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

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

**NIL**

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

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

**Yes.** The company has a code of conduct policy deployed at some of its locations that specifically addresses bribery. The company also has a whistle blower policy.

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

**NIL**

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

**NIL**

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

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

**NIL**

**Leadership Indicators**

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

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
-	-	-

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.

**No**

**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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	19,97,30,486	3,20,64,952	ETP Plant & Waste Heat Recovery Plant for water & waste recycling & reduction in water wastage

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)  
 b. If yes, what percentage of inputs were sourced sustainably?

**No**

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.

**Not applicable**

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.

**Not applicable**

**Leadership Indicators**

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, please provide the web-link.

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 Product / Service	Description of the risk / concern	Action Taken
<b>Not applicable</b>		

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 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year

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 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	120,000m <sup>3</sup>

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not Applicable

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

**Essential Indicators**

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	355	-	-	-	-	-	-	-	-	-	-
Female	20	-	-	-	-	20	100%	-	-	-	-
<b>Total</b>	<b>375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>5.33%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other than Permanent employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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)
<b>Permanent workers</b>											
Male	854	0	0%	0	0%	-	-	0	0%	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>854</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b>Other than Permanent workers</b>											
Male	0	-	-	-	-	-	-	-	-	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Benefits	FY22-23 Current Financial Year			FY 21-22 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted & 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	15%	10%	Yes	15%	9%	Yes
Gratuity	100%	100%	-	100%	100%	-
ESI	7%	6%	Yes	7%	7%	Yes
Others – please specify	-	-	-	-	-	-

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.**

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,** Gulshan Polyols has an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy is outlined in their HR Manual, which emphasizes equal opportunity during the recruitment process and is also incorporated as part of the code of conduct. However, the policy is not available online and can be accessed physically at their premises.

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%	-
Female	100%	-	100%	-
<b>Total</b>	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	No
Other than Permanent Workers	No
Permanent Employees	No
Other than Permanent Employees	No

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 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)
<b>Total Permanent Employees</b>	375	65	17%	367	65	17.7%
- Male	355	65	18%	352	65	18.4%
- Female	20	0	0	15	0	0
<b>Total Permanent Workers</b>	854	0	0	759	0	0
- Male	854	0	0	759	0	0
-Female	0	0	0	0	0	0

**8. Details of training given to employees and workers:**

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	355	355	100%	0	0	352	352	100%	0	0
Female	20	20	100%	0	0	15	15	100%	0	0
Total	375	375	100%	0	0	367	367	100%	0	0
<b>Workers</b>										
Male	854	854	100%	0	0	759	759	100%	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	854	854	100%	0	0	759	759	100%	0	0

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

Category	FY 22-23 Current Financial Year			FY 21-22 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees*</b>						
Male	355	355	100%	352	352	100%
Female	20	20	100%	15	15	100%
Total	375	375	100%	367	367	100%
<b>Workers</b>						
Male	854	854	100%	759	759	100%
Female	0	0	0%	0	0	0
Total	854	854	100%	759	759	100%

\*- includes Executives and Non-executive employees

**10. Health and safety management system:**

- Whether an occupational health and safety management system has been implemented by the entity? **(Yes/No)**. If yes, the coverage of such system?  
No, but we are in the process of getting certified on OHSAS 18001 for our Bharuch plant situated in Gujarat.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
The entity utilizes the 5S methodology to identify work-related hazards and assess risks on both routine and non-routine bases. Through the 5S process, the entity systematically organizes the workplace (Sort, Set in Order, Shine, Standardize, and Sustain), which helps identify potential hazards and improve safety conditions. Regular application of 5S ensures a proactive approach to hazard identification and risk assessment, contributing to a safer working environment.
- Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)  
Yes, as per SOP.
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/No)**  
Yes, the entity provides its employees/workers with access to non-occupational medical and healthcare services. Regular yearly and monthly check-ups are made available to ensure their overall well-being and health.

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

Safety Incident/Number	Category	FY 2022-23 Current Financial Year	FY2021-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	NIL	NIL
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NIL	NIL
No. of fatalities	Employees	NIL	NIL
	Workers	NIL	NIL
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NIL

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

As per SOP, the entity prioritizes the safety and health of its employees by implementing various measures in the workplace. Comprehensive safe operating procedures are in place to minimize risks and ensure that employees follow standardized protocols to carry out their tasks safely. Furthermore, the entity has applied for ISO certification, underscoring its dedication to adhering to international standards for occupational health and safety.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

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	-
Working Conditions	-

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.

**Nil**

**Leadership Indicators**

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

**Yes (As per Policy under Workman Compensation and PMJJY)**

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

The entity implements measures to ensure that statutory dues have been deducted and deposited by its value chain partners. These measures include obtaining monthly challans as proof of the deduction and deposit of statutory dues. By maintaining these records, the entity can verify compliance and adherence to legal obligations, promoting transparency and responsible financial practices throughout the value chain.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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**

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	NIL
Working Conditions	NIL

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**

**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.

**Determination of scope of materiality assessment:**

The first step involved defining the scope of the materiality assessment, which included identifying the issues, topics, or areas that could potentially impact the company's operations, reputation, or stakeholders. This was guided by the SASB and GRI suggested approaches.

**Identification of internal stakeholders**

The second step involved identifying internal stakeholders who have a direct connection to the company, such as employees, shareholders, and management. All internal stakeholders who could be affected by the materiality assessment were identified.

**Prioritization of identified stakeholders**

The third step involved identifying external stakeholders who are impacted by the company's operations, such as customers, suppliers, regulators, and the local community.

The final step was to prioritize the identified stakeholders based on their level of interest in the assessment and their level of influence over GPL's operations. This prioritization was done to determine which stakeholders should be engaged further in the materiality assessment process.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails, Notice board	Annual	During the stakeholder engagement for materiality assessment, the key topics raised were Anti-corruption practices of the company, Tax compliance of the company, Policy/Code of conduct for ethical behaviour, Statutory compliance and Training and communication of ethics and integrity throughout the business including value chain partners.
Bankers	No	Website	Annual	During the stakeholder engagement for materiality assessment, the key topics raised were Training & Compliance, Performance & Transparency, Anti-Corruption Measures, Employee Welfare & Safety, Environmental Responsibility, Diversity & Inclusion, Grievance Mechanism, Supplier Engagement, Customer Protection & Privacy.
Customers	No	Emails, website	Annual	During the stakeholder engagement for materiality assessment, the key topics raised were Training & Integrity, Transparency in Performance, Statutory Compliance, Conflict of Interest Handling, Anti-Corruption Measures, Employee Welfare & Safety, Diversity & Inclusion, Grievance Mechanism, Environmental Responsibility, Supplier Engagement, Customer Protection & Privacy.
Investors & shareholders	No	Website	Annual	During the stakeholder engagement for materiality assessment, the key topics raised were Training & Integrity, Transparency in Performance, Statutory Compliance, Conflict of Interest Handling, Anti-Corruption Measures, Employee Welfare & Safety, Diversity & Inclusion, Grievance Mechanism, Environmental Responsibility, Supplier Engagement, Customer Protection & Privacy.

Suppliers & vendors	No	Website	Annual	During the stakeholder engagement for materiality assessment, the key topics raised were Ethics Training & Anti-Corruption, Tax Compliance & Resource Efficiency, Health & Safety, Equal Opportunity & Diversity, Harassment-Free Workplace, Environmental Impact & Sustainability, Responsible Supply Chain, Customer Privacy & Safety.
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**Leadership Indicators**

- Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
  - The regular and proactive communication with key stakeholders is deemed crucial by the company to effectively convey its strategies and performance. By consistently engaging with stakeholders, the company gains a better understanding of their expectations and can serve them accordingly. Relevant developments are communicated to the Board, and feedback is sought from the Directors.
  - In addition to the regular engagements, the company has also undertaken stakeholder engagement exercises with its key stakeholders. The prioritized list of issues from the stakeholders was submitted to the board as a report for further action. Important issues as identified by the stakeholders were also identified as material for the company for further actions.
- 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**, through materiality assessment enabled by stakeholder engagement, the company engages with its stakeholders in terms of identifying and prioritizing the issues pertaining to economic, environmental, and social topics.
- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company's CSR activities focus on the disadvantaged, vulnerable and marginalized segments of society. **Kindly refer to the CSR Report given separately in the Annual Report.**

**PRINCIPLE 5: Businesses should respect and promote human rights**

**Essential Indicators**

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of Employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	375	NIL	NIL	367	NIL	NIL
Other than permanent	0	NIL	NIL	0	NIL	NIL
<b>Total Employees</b>	375	NIL	NIL	367	NIL	NIL
<b>Workers</b>						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
<b>Total Workers</b>	NA	NA	NA	NA	NA	NA

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

Category	Total (A)	FY 2022-23 Current Financial Year				FY 2021-22 Previous Financial Year				
		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)
<b>Employees</b>										
<b>Permanent</b>	375	0	0	375	100%	367	0	0%	367	100%
Male	355	0	0	355	100%	352	0	0	352	100%



Category	Total (A)	FY 2022-23 Current Financial Year				FY 2021-22 Previous Financial Year				
		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)
Female	20	0	0	20	100%	15	0	0	15	100%
<b>Other than Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
<b>Permanent</b>	854	0	0	854	100%	759	0	0	759	100%
Male	854	0	0	854	100%	759	0	0	759	100%
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	5	5,40,000	3	96,80,000
Key Managerial Personnel	2	56,57,000	1	10,15,000
Employees other than BOD and KMP	353	1,24,800	19	3,09,492

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)**

**No**

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

**Not applicable**

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	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

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

The Whistle blower policy is formulated to provide opportunity to employees to access in good faith, to the Competent Authority in case of complaints, improper practices and/or activities or any other wrongful conduct in the Company and to prohibit managerial personnel from taking any adverse personnel action against those employees.

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

**No**

## 9. Assessments for the year:

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

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

**Not Applicable****Leadership Indicators**

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

**- No**

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

**- No**

## 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**

## 4. Details on assessment of value chain partners:

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

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

**- Not Applicable****PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment****Essential Indicators**

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	38,12,67,882 MJ	36,79,61,796 MJ
Total fuel consumption (B)	430,80,70,662 MJ	473,96,54,380 MJ
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>468,93,38,544 MJ</b>	<b>510,76,16,176 MJ</b>
Energy intensity per rupee of turnover ( <i>Total energy consumption in MJ / turnover in Lakhs rupees</i> )	39,749.26	46,402.23
Energy intensity ( <i>optional</i> ) – the relevant metric may be selected by the entity	--	--

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

**No**

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.

**No**

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	455975	469086
(iii) Third party water	526115	536021
(iv) Seawater / desalinated water	--	--
(v) Others	--	--
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	982090	1005107
<b>Total volume of water consumption (in kilolitres)</b>	982090	1005107
<b>Water intensity per rupee of turnover (Water consumed in KL / turnover in Lakhs ₹)</b>	8.32	9.13
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>	--	--

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**

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

**Yes**

- Boregoan plants and Upcoming project at Assam are on ZLD basis technology. Company has installed the waste heat recovery and Multi effect evaporators to treat the ETP treated water for its use in the various process and then final concentrated effluent is being used in coal yard for Ash quenching.
  - All mineral processing plants also operate on ZLD basis by using its water in back process. As effluent has the high Ph and less COD. Hence, it is good for using in the washing or in back process.
  - Our plants at Muzaffarnagar and Bharuch are having moderated ETP backed by Multieffect evaporators. ETP treated water is being used in RO and RO reject is being processed in Multieffect Evaporators. RO reject and other qualified effluent, which is complying with the state pollution control board guidelines, are discharged in designated drain. We have the permission of effluent discharge. Hence, all discharge qualifies the norms set by the authority.
5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	NA	< 89 PM	< 95 PM
SOx	NA	< 69 PM	<72 PM
Particulate matter (PM)	NA	49	48
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Carbon Monoxide	NA	<0.25%	<0.26%
Hydrocarbons	NA	-	-
NMHC(at 15% O2)	NA	-	-
Others – please specify	NA	<100 PPM	<100 PPM

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**

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	--	--
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of turnover		--	--
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

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

**No**

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

**No**

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	--	--
E-waste (B)	--	--
Bio-medical waste (C)	--	--
Construction and demolition waste (D)	--	--
Battery waste (E)	--	--
Radioactive waste (F)	--	--
Other Hazardous waste. Please specify, if any. (G)	--	--
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	--	--
<b>Total (A+B + C + D + E + F + G+ H)</b>	--	--
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	--	--
(ii) Re-used	--	--
(iii) Other recovery operations	--	--
<b>Total</b>	--	--
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	--	--
(ii) Landfilling	--	--
(iii) Other disposal operations	--	--
<b>Total</b>	--	--

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**

9. 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.

**Not Applicable**

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA			

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

NA

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
NA					

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

NA

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
NA				

#### Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	58,32,187	--
Total fuel consumption (B)	--	--
Energy consumption through other sources (C)	--	--
<b>Total energy consumed from renewable sources (A+B+C)</b>	--	--
<b>From non-renewable sources</b>		
Total electricity consumption (D)	--	--
Total fuel consumption (E)	--	--
Energy consumption through other sources (F)	--	--
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	--	--

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**

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(ii) To Groundwater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(iii) To Seawater	--	--

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(iv) Sent to third-parties	--	--
- No treatment	--	--
- With treatment – specify level of treatment	4,23,836.00	3,95,361.00
(v) Others	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
<b>Total water discharged (in kilolitres)</b>	--	--

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**

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

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

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	--	--
(ii) Groundwater	--	--
(iii) Third party water	--	--
(iv) Seawater / desalinated water	--	--
(v) Others	--	--
<b>Total volume of water withdrawal (in kilolitres)</b>	--	--
<b>Total volume of water consumption (in kilolitres)</b>	--	--
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	--	--
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	--	--
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(ii) Into Groundwater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(iii) Into Seawater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(iv) Sent to third-parties	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(v) Others	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
<b>Total water discharged (in kilolitres)</b>	--	--

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

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	--	--
<b>Total Scope 3 emissions per rupee of turnover</b>		--	--
<b>Total Scope 3 emission intensity (optional)</b> – the relevant metric may be selected by the entity		--	--

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No**

5. With respect to the ecologically sensitive areas reported at Question 10 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.

**Not Applicable**

6. 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:

**Not Applicable**

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

**Not Applicable**

8. 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?

**Not Applicable**

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

**Not Applicable**

**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.  
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	PHD Chamber of Commerce and Industry	National
2	Central Pulp and Paper Institute	National
3	All India Starch Manufacturing Association	National
4	All India manufacturing association of Calcium Carbonate	National
5	Jagardia Industries Association	State
6	Bombay Industries Association	State
7	All India Plastic Manufacturers Association (AIPMA)	National
8	Plast India Association	National
9	Plastvison India Association	National

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

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

#### 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
NA	NA	NA	NA	NA	NA

**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
NA	NA	NA	NA	NA	NA

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

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

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

The Company has established a well-defined process for receiving and resolving community concerns and grievances. The site-level committee comprises members from different departments, such as administration, human resources, and corporate social responsibility. This committee is responsible for receiving and addressing both written and verbal concerns from the community. Whenever a concern arises, the committee conducts joint field visits and investigations to ensure appropriate and timely resolution. All the concerns and their resolutions are meticulously tracked and recorded.

In addition to addressing concerns, the Company actively engages with the community as an integral part of its development approach. Throughout the year, a range of informal and formal sessions, as well as program-specific meetings, are organized to facilitate community interaction. The Company follows a targeted approach to engage with different sections of the community, including youth, women, and community leaders, to ensure inclusivity and effectiveness in its outreach efforts.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ small producers	37.98%	19.07%
Sourced directly from within the district and neighbouring districts	--	--

**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
	NA

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)
		NA	



3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No): **Not Applicable**
- (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
				NIL

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
NIL	NIL	NIL

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	Total Expenditure	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Preventive Healthcare including hygiene and sanitation	26,05,116	9,008	84%
2	Education including School building & Infrastructure Development	25,15,649	4,473	88%
3	Community Infrastructure and Rural Development	7,04,954	19,500	100%
4	Ensuring environmental sustainability	26,26,529	5,717	7%
5	Other activities	5,36,346	742	100%

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

**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.  
Gulshan Polyols is committed to ensuring customer satisfaction and actively encourages feedback and complaints from consumers. The company has a contact us page on the website which is an easy and accessible channel for customers to submit their complaints and provide feedback.
2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: **NA.**

	As a percentage to total turnover
Environmental & social parameters relevant to the product	95%
Safe and responsible usage	95%
Recycling and/or safe disposal	95%

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

	FY 2022-23 (Current Financial year)		Remarks	FY 2021-22 (Previous Financial year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	NIL		-	NIL		-
Advertising	NIL		-	NIL		-
Cyber-security	NIL		-	NIL		-
Delivery of essential services	NIL		-	NIL		-
Restrictive Trade Practices	NIL		-	NIL		-
Unfair Trade Practices	NIL		-	NIL		-
Other	NIL		-	NIL		-

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

	Number	Reasons for recall
Voluntary recalls	NA	NA

Forced recalls

NA

NA

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.

**No**

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

**No**

**Leadership Indicators**

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

Below is the official website where information on products and services of the entity can be accessed: [www.gulshanindia.com](http://www.gulshanindia.com)

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

The company takes proactive steps to inform and educate consumers about the safe and responsible usage of its products and/or services. For each product, the company provides comprehensive Material Safety Data Sheets (MSDs) that contain essential information regarding safe handling, usage guidelines, and responsible practices. These MSDs aim to empower consumers with the necessary knowledge to use the products safely and responsibly, ensuring their well-being and promoting sustainable usage practices.

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

**NA**

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.

**Yes**, the entity displays additional product information on the packaging beyond what is mandated by local laws. The packaging includes the company logo, batch details, and the FSSAI number, which is a requirement as per the law. By providing this supplementary information, the entity aims to enhance transparency, build consumer trust, and ensure compliance with relevant regulations while promoting product authenticity and safety.

5. 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)

**No**

6. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along-with impact - **No**
- b. Percentage of data breaches involving personally identifiable information of customers

**There were no reported data breaches.**