

Ref No: GARL/SEC/24-25/20



Date: 7<sup>th</sup> August, 2024

To,  
BSE Limited  
Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001  
Scrip Code: 539725

To,  
National Stock Exchange of India Limited  
Listing Department  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051  
Symbol: GOKULAGRO

**Sub : Submission of Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2023-2024**

Dear Sir/Madam,

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 ("BRSR") for the Financial Year (FY) 2023-24.

The BRSR is also uploaded on the website of the company and the link to view is [www.gokulagro.com](http://www.gokulagro.com).

Kindly take the above information on record.

Thanking You,  
Yours Faithfully,

For and on behalf of  
Gokul Agro Resources Limited

Ankita Parmar  
Company Secretary and Compliance Officer

Encl: As Above

**Corporate & Registered Office :**

Gokul Agro Resources Ltd., Crown 3, Inspire Business Park, Shantigram,  
Nr. Vaishnodevi Circle, S.G. Highway, Ahmedabad -382421, Gujarat-india.  
p.: 079 6712 3500 / 6712 3501 | m.: 90999 08537 | fax: 079 67123502

**Plant(Gujarat):** 76/1p, 80, 89, 91 Meghpar Borichi, Galpadar Road, Nr. Sharma  
Resort, Tal.: Anjar Dist. - Kutch - 370110, Gujarat-india.m.: 72269 27175

**Plant(Andhra Pradesh):** Survey No.:929, 929A & 929B, Vill. EPURU BIT-1  
Doruvulapalem Panchayat Muthukuru, Sri Potti Sriramulu Nellore Dist.-524323  
Andhra Pradesh, India. m: 72279 17006

**Plant(West Bengal):**  
J.L.No.149, P.S Bhabanipur, Mouza - Debhog, Haldia-721657  
District - Purba Medinipur, West Bengal. m: 72270 37646

# Business Responsibility & Sustainability Report

Gokul Agro Resources Limited. presents the 'Business Responsibility & Sustainability Report' (BRSR) of the Company for the financial year 2023-24, pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The Company understands the importance of ESG and have aligned its activities & initiatives with the globally accepted ESG standards like UNSDGs & IFRS - SASB. The data & numbers mentioned in the Report have been rationalised wherever required.

## SECTION A: GENERAL DISCLOSURES

### 1. Details of the listed entity:

<b>1. Corporate Identity Number (CIN) of the Listed Entity</b>	L15142GJ2014PLC080010	
<b>2. Name of the Listed Entity</b>	Gokul Agro Resources Limited	
<b>3. Year of incorporation</b>	2014	
<b>4. Registered office address</b>	Crown 3, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, S.G. Highway, Ahmedabad, – 382421, Gujarat, India	
<b>5. Corporate address</b>	Crown 3, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, S.G. Highway, Ahmedabad, – 382421, Gujarat, India	
<b>6. E-mail</b>	<a href="mailto:compliances@gokulagro.com">compliances@gokulagro.com</a>	
<b>7. Telephone</b>	+91 79 6712 3500/501	
<b>8. Website</b>	<a href="http://www.gokulagro.com">www.gokulagro.com</a>	
<b>9. Financial year for which reporting is being done</b>	FY 2023-24	
<b>10. Name of the Stock Exchange(s) where shares are listed</b>	<b>Name of the Exchange</b>	<b>Stock Code</b>
	BSE Limited (BSE)	539725
	National Stock Exchange of India Limited. (NSE)	GOKULAGRO
<b>11. Paid-up Capital</b>	Rs. 29,50,86,716	
<b>12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>	Ms. Ankita Parmar	
	Email ID: <a href="mailto:compliances@gokulagro.com">compliances@gokulagro.com</a> Telephone: +91 79 6712 3500	
<b>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).</b>	Disclosures made in this report are on Standalone basis	
<b>14. Name of assurance provider-</b>	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC 2/P/CIR/2023/122 dt. 12 <sup>th</sup> July, 2023	
<b>15. Type of assurance obtained</b>	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC 2/P/CIR/2023/122 dt. 12 <sup>th</sup> July, 2023	

### 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	Manufacturing	Food, Beverages and Tobacco products	100.00

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



## Business Responsibility &amp; Sustainability Report (Contd.)

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Edible Oils & byproducts	10402	89.77
2.	Non Edible Oils & byproducts	10406	10.23

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

Location	Number of plants/Operational Units	Number of offices	Total
National	4	1	5
International	-	-	-

Note: The Company has started operations in 2 Manufacturing facilities during the reporting period viz. Haldia, West Bengal and Krishnapatnam, Andhra Pradesh

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

Locations	Number
National (No. of States & UTs)	20
International (No. of Countries)	36

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

7.21%

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

The Company caters to a diverse range of customers worldwide and domestically, spanning different regions. Our clientele comprises household consumers, restaurants, food service providers, food manufacturers, retailers, wholesalers and health-conscious individuals. The Company has focused on B2B sales, our major clientele includes Parle Biscuits Pvt. Ltd., ITC Limited, Britannia, Sunraja Oil Industries Pvt. Ltd., Balaji Wafers etc. With the start of plant operation in new locations at West Bengal and Andhra Pradesh, the Company expects to increase its reach with B2C sales.

**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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	461	438	95.01	23	4.99
2.	Other than Permanent (E)	0	0	0.00	0	0.00
<b>3.</b>	<b>Total employees (D + E)</b>	<b>461</b>	<b>438</b>	<b>95.01</b>	<b>23</b>	<b>4.99</b>
<b>WORKERS</b>						
4.	Permanent (F)	376	376	100.00	0	0.00
5.	Other than Permanent (G)	541	541	100.00	0	0.00
<b>6.</b>	<b>Total workers (F + G)</b>	<b>917</b>	<b>917</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>

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

Business Responsibility & Sustainability Report (Contd.)

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

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

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50
Key Management Personnel	2	2	100.00

**Note:** BOD includes Managing Director, Whole Time Director, Chairman & MD, an Executive Director and 4 Independent Directors.

KMP includes the Chief Financial Officer & Company Secretary (CS Viralkumar Thaker till 25<sup>th</sup> September, 2023 and CS Ankita Parmar w.e.f. 26<sup>th</sup> September, 2023)

**22. Turnover rate for permanent employees and workers (in percent)**

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26.70	10.53	25.95	29.26	43.75	29.97	25.62	6.67	24.59
Permanent Workers	28.92	0.00	28.92	31.07	0.00	31.07	32.44	0.00	32.44

**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	Riya Agro Industries Private Limited	Wholly Owned Subsidiary	100% by Gokul Agro Resources Limited.	No
2	Maurigo Pte. Ltd	Wholly Owned Subsidiary	100% by Gokul Agro Resources Limited.	No
3	Riya International Pte. Ltd	Step Down Subsidiary	100% by Mourigo Pte. Ltd.	No
4	Maurigo Indo Holdings Pte. Ltd	Step Down Subsidiary	100% by Mourigo Pte. Ltd.	No
5	Pt. Riya Palm Lestari	Step Down Subsidiary	100% by Maurigo Indo Holdings Pte. Ltd.	No

## Business Responsibility &amp; Sustainability Report (Contd.)

**VI. CSR Details**24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes(ii) **Turnover (in Rs.)** – 12,84,662.93 Lakhs(iii) **Net worth (in Rs.)** – 65,715.49 Lakhs**VII. Transparency and Disclosures Compliances**25. **Complaints/Grievance 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 2023-24			FY 2022-23		
		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
<b>Communities</b>	Yes, the Company interact with the communities to address their grievances through its CSR activities.	Nil	Nil	NA	Nil	Nil	NA
<b>Investors (other than shareholders)</b>	Yes, the Company has a policy mechanism for grievance redressal:  <a href="https://www.gokulagro.com/investerrelations/">https://www.gokulagro.com/investerrelations/</a>	Nil	Nil	NA	Nil	Nil	NA
<b>Shareholders</b>	Yes. SEBI prescribed mechanism of SCORES is in place and shareholders can register their grievances at <a href="https://scores.gov.in">https://scores.gov.in</a> .  The complaints of the shareholders are resolved by RTA and the Company as per the mechanism prescribed by SEBI.	Nil	Nil	NA	2	0	All the complaints were resolved in a timely manner
<b>Employees and workers</b>	Yes, all employees and workers are encouraged to address their concerns formally or informally with their respective Head of Department (HODs). If the issue or grievance remains unresolved, employees or workers have the option to escalate it formally or informally to the management. Additionally, an online platform is accessible for employees to lodge complaints	Nil	Nil	NA	Nil	Nil	NA

Business Responsibility & Sustainability Report (Contd.)

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 2023-24			FY 2022-23		
		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
<b>Customers</b>	Yes, Customer can register their complaints through company website, feedback form or directly through email i.e. <a href="mailto:garl@gokulagro.com">garl@gokulagro.com</a>	19	0	All the complaints were resolved in a timely manner	Nil	Nil	NA
<b>Value Chain Partners</b>	Yes, they can reach out to the Company through contact details provided on our official website <a href="https://www.gokulagro.com/">https://www.gokulagro.com/</a>	Nil	Nil	NA	Nil	Nil	NA

**26. Overview of the entity's material responsible business conduct 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<sup>1</sup>**

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	Greenhouse Gas Emissions	Opportunity	Entities in the Agricultural Products industry directly emit greenhouse gases (GHG) through the processing and transportation of goods via land and sea freight. As emissions regulations tighten, these entities could face higher capital and operational costs, potentially impacting their efficiency. However, by adopting innovative technologies that utilize alternative fuels and energy sources—such as biomass waste from their own processes—and by enhancing fuel efficiency, these entities can mitigate risks associated with fluctuating fuel prices, supply disruptions, regulatory expenses and other GHG-related challenges. Converting this risk into opportunity, Gokul Agro has been able considerably reduce the air emissions & Scope 1 GHG emissions, as is evident from disclosures in principle 6.	Not Applicable	Positive

<sup>1</sup>Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB); this follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022



Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Energy Management	Risk	<p>Processing and milling agricultural products demand significant energy input. While some agricultural product entities produce energy on-site by burning fossil fuels or biomass, most rely on electricity from the grid. This energy use has environmental impacts, including contributions to climate change and pollution. Effective energy management is crucial as it influences both current and future operational costs. Climate regulations and sustainability factors may lead to higher or more volatile electricity and fuel prices, thereby increasing operating expenses for these entities. Improving energy efficiency through process enhancements can reduce these costs. The decision between using on-site versus grid-sourced electricity and adopting alternative energy sources can significantly affect the long-term cost, reliability of energy supply, and the extent of regulatory impacts from direct versus indirect emissions.</p>	<p>To mitigate energy management risks, the Company has implemented a strategy that includes an automatic thermometer cut-off system, solar panels and windmills. The cut-off system prevents energy wastage by shutting down cooling devices at the desired temperature. Solar panels and windmills diversify energy sources, reducing reliance on conventional energy and mitigating supply fluctuations and rising costs. This approach enhances energy efficiency and supports environmental sustainability by lowering the carbon footprint.</p> <p>The Company is ISO 9001:2015 certified, demonstrating its commitment to high-quality management systems.</p>	<p>Negative (There has been no negative impact in the FY 23-24)</p>
3	Workforce Health and Safety	Risk	<p>The Industrial processes in the Agricultural Products industry come with significant occupational hazards. Employees often engage in labor-intensive tasks that pose risks such as falls, transportation accidents, equipment-related injuries, and heat-related illnesses. Failing to adhere to health and safety standards can lead to regulatory penalties and the costs of corrective actions. High injury and fatality rates may indicate weak governance and a poor workplace safety culture, potentially causing substantial reputational damage.</p>	<p>The Company has adopted a comprehensive Environmental, Health, and Safety (EHS) management system across all operations. It is ISO 45001:2018 certified.</p> <p>The Company has also implemented thorough training programs for all employees and workers on safe working practices and also extends health and accidental policies/ benefits to its workforce.</p>	<p>Negative (There has been no negative impact in the FY 23-24)</p>

Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Water Management	Risk	The Agricultural Products industry depends on water for processing activities and typically produces wastewater or effluent. The availability of water, whether due to physical scarcity or regulatory limitations, directly affects the industry's ability to efficiently operate processing facilities. Due to water scarcity globally entities in this industry are increasingly facing water-related risks and regulations, which could lead to higher capital expenditures, operating costs and remediation expenses.	To manage effluent at the site, water from various sources, including GWIL and bore wells, undergoes a comprehensive treatment process. After initial use, wastewater from operations is collected and treated in the Effluent Treatment Plant (ETP). The ETP processes the wastewater to remove contaminants, making it suitable for reuse. Additionally, the site employs a Multiple Effect Evaporation (MEE) plant, which further concentrates and reduces the volume of waste, ensuring efficient water management. Treated water from these processes is reused for non-potable applications, such as gardening and cooling towers, to minimize fresh water consumption.	Negative (There has been no negative impact in the FY 2023-24)
5	Food safety	Risk	Agricultural products are either sold directly to consumers in their raw form or undergo processing beforehand. Ensuring product quality and safety is crucial, as contamination by pathogens, chemicals or spoilage poses serious health risks to humans and animals. Contamination can occur due to inadequate farming, transport, storage or handling practices. Issues with food quality and safety can lead to shifts in demand and regulatory actions. Product recalls can damage brand reputation, decrease revenues and incur substantial fines.	Our company ensures the highest standards of food safety and quality through rigorous processes. The Company verify the quality of raw materials before unloading, clean and destone solid materials, and filter liquid cargo through magnetic strainers. The refining process uses appropriate aids and steam, adhering to established procedures. All employees are medically certified to prevent human contamination and maintain strict hygiene in the production area through regular cleaning. Pest control services are regularly employed to manage pests. Our well-equipped lab conducts thorough quality checks in compliance with FSSAI norms, including biannual testing for pesticides, NOTs (Naturally Occurring Toxins), and heavy metals. Additionally, the Company is ISO 9001:2015 certified, thereby ensuring quality of the products.	Negative (There has been no negative impact in the FY 2023-24)





Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Environmental & Social Impacts of Ingredient Supply Chain	Risk	Agricultural products entities source their inputs from numerous suppliers. How these entities address environmental and social issues with their suppliers can influence consumer demand, reputational risks and their ability to manage crop supply and respond to price fluctuations. Issues in supply chain management, such as labor practices, environmental standards, ethics or corruption, can lead to regulatory fines or higher long-term operational costs. Additionally, poor performance by suppliers on environmental or social issues can damage the entity's reputation. By collaborating with key suppliers to implement sustainable agricultural practices or sourcing from certified suppliers, entities can mitigate these risks, potentially boost consumer demand and access new market opportunities.	To mitigate the environmental and social impacts of our ingredient supply chain, the Company integrates the concept of circularity throughout its supply chain and product lifecycle. This strategy focuses on resource optimization by minimizing waste during production through efficient processes and technologies. The Company is committed to utilizing recycled materials in our packaging, reducing reliance on virgin resources and our environmental footprint. Additionally, the Company develops products designed for reuse or repurposing, extending their lifecycle and reducing waste. These initiatives collectively aim to create a sustainable and responsible supply chain that addresses environmental and social challenges while promoting a circular economy.	Negative (There has been no negative impact in the FY 2023-24)
7	Corporate Governance	Opportunity	Establishing a strong and clearly defined governance structure is essential for ensuring effective decision-making and operational management within an organization. This framework offers transparent guidelines and procedures for decision-making, thereby aligning the organization's actions with its strategic objectives. Our Company upholds a steadfast commitment to accountability to its stakeholders, actively advocating for fair, transparent and ethical corporate governance practices. Recognizing that sound corporate governance is vital for the Company's growth, profitability and stability, The Company emphasizes the importance of a robust and transparent governance framework to cultivate trust with stakeholders.	Not Applicable	Positive

## Business Responsibility & Sustainability Report (Contd.)

### 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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://www.gokulagro.com/investor-relations/">https://www.gokulagro.com/investor-relations/</a>								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Food safety and QEHS Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2024/03/Food-Safety-QEHS-Policy-1-2.pdf">https://www.gokulagro.com/wp-content/uploads/2024/03/Food-Safety-QEHS-Policy-1-2.pdf</a>	P2, P6
2	Anti-Bribery and Anti-Corruption Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/11/Anti-Bribery-and-Anti-Corruption-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/11/Anti-Bribery-and-Anti-Corruption-Policy.pdf</a>	P1
3	Equal opportunity policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/09/Equal_Opportunity_Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/09/Equal_Opportunity_Policy.pdf</a>	P4, P5, P8
4	IT Security Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/08/IT-Security-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/08/IT-Security-Policy.pdf</a>	P9
5	Anti- Sexual harassment Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Anti-Sexual-Harassment-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Anti-Sexual-Harassment-Policy.pdf</a>	P5
6	Business code of conduct	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/BUSINESS-CODE-OF-CONDUCT.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/BUSINESS-CODE-OF-CONDUCT.pdf</a>	P1
7	Charter of Audit Committee	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Charter-of-Audit-Committee.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Charter-of-Audit-Committee.pdf</a>	P1
8	Code of Conduct for Insider Trading	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Code-of-Conduct-Insider-Trading.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Code-of-Conduct-Insider-Trading.pdf</a>	P1
9	Code of Conduct of Board of Directors & Senior Management Personnel	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Code-of-Conduct-of-Board-of-Directors-Senior-Management-Personnel.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Code-of-Conduct-of-Board-of-Directors-Senior-Management-Personnel.pdf</a>	P1
10	Code of Practice and Procedure for Fair Disclosure	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Code-of-Practices-Procedures-for-Fair-Disclosures.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Code-of-Practices-Procedures-for-Fair-Disclosures.pdf</a>	P1
11	Code for Independent Directors	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Code-for-Independent-Directors.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Code-for-Independent-Directors.pdf</a>	P1
12	Criteria for making payment to Non- Executive Directors	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Criteria-for-making-payment-to-Non-Executive-Directors.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Criteria-for-making-payment-to-Non-Executive-Directors.pdf</a>	P1
13	CSR Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/CSR-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/CSR-Policy.pdf</a>	P4, P8
14	Dividend Distribution Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Dividend-Distribution-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Dividend-Distribution-Policy.pdf</a>	P1
15	Familiarization Program	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Familiarization-Program.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Familiarization-Program.pdf</a>	P1
16	Investor Grievance Redressal Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Investor-Grievance-Redressal-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Investor-Grievance-Redressal-Policy.pdf</a>	P3
17	Nomination- Remuneration Policy	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Nomination-Remuneration-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Nomination-Remuneration-Policy.pdf</a>	P1
18	Policy for material Information	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-for-material-information.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-for-material-information.pdf</a>	P1, P7



## Business Responsibility &amp; Sustainability Report (Contd.)

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
19	<b>Policy on Board Diversity</b>	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-on-Board-Diversity.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-on-Board-Diversity.pdf</a>	P1
20	<b>Policy on Material Subsidiary</b>	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-on-Material-Subsidiary.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-on-Material-Subsidiary.pdf</a>	P1
21	<b>Policy on preservation of documents</b>	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-on-preservation-of-documents.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Policy-on-preservation-of-documents.pdf</a>	P1
22	<b>Related Party Transaction Policy</b>	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Related-Party-Transaction-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Related-Party-Transaction-Policy.pdf</a>	P1
23	<b>Risk Management Policy</b>	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Risk-Management-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Risk-Management-Policy.pdf</a>	P1
24	<b>Whistle Blower Policy</b>	<a href="https://www.gokulagro.com/wp-content/uploads/2023/07/Whistle-Blower-Policy.pdf">https://www.gokulagro.com/wp-content/uploads/2023/07/Whistle-Blower-Policy.pdf</a>	P1

<b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
<b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	Yes									
<b>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.</b>	<p><b>The Company adheres to the following standards and certifications:</b></p> <ul style="list-style-type: none"> <li>• <b>FSSC 22000</b> (Food Safety System Certification)</li> <li>• <b>GMP+FSA</b> (Good Manufacturing Practice + Feed Safety Assurance)</li> <li>• <b>RSPO</b> (Roundtable on Sustainable Palm Oil)</li> <li>• <b>Kosher</b> (Kosher Certification)</li> <li>• <b>HALAL</b> (Halal Certification)</li> <li>• <b>Sedex SMETA</b> (Supplier Ethical Data Exchange - Sedex Members Ethical Trade Audit)</li> <li>• <b>TFS</b> (Together for Sustainability)</li> <li>• <b>EcoVadis</b> (EcoVadis Sustainability Rating)</li> <li>• <b>BIS</b> (Bureau of Indian Standards)</li> </ul> <p><b>The Company's Gandhidham Unit has the following ISO certifications:</b></p> <ul style="list-style-type: none"> <li>• <b>ISO 9001:2015</b> (Quality Management System)</li> <li>• <b>ISO 14001:2015</b> (Environmental Management System)</li> <li>• <b>ISO 45001:2018</b> (Occupational Health and Safety Management System)</li> </ul>									
<b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	Yes, The Company is committed to advancing sustainability across its operations and supply chain through carefully planned and executed initiatives. It seeks to make meaningful contributions to environmental preservation and social well-being by establishing short, medium and long-term goals.									
<b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>										

Business Responsibility & Sustainability Report (Contd.)

**Governance, leadership and oversight**

**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements**

We are dedicated to creating a sustainable ecosystem that benefits all stakeholders. Our Company is now focused on conducting business in a socially and environmentally responsible way. This year, we are beginning our sustainability journey by evaluating our operations to identify areas for improvement, with the goal of enhancing our ESG (Environmental, Social, and Governance) performance. We have set targets to reduce the environmental impact of our products and operations and are committed to continuous improvement. I am pleased to share our Business Responsibility and Sustainability Report, which outlines our progress in implementing our ESG strategy. The report covers the ESG challenges we faced, our achievements, and our goals for the coming year.

<b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>	Mr. Jayeshkumar Thakkar Managing Director DIN: 03050068
<b>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>	The Company at does not have a dedicated committee for making decisions regarding sustainability issues. Nevertheless, directors and senior management continually oversee various aspects of the Company.

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was under taken 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	Director									Periodic basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committees of the board									Periodic Basis								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
<b>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.</b>	Yes, Dhir & Dhir Associates, an eminent Law Firm, assessed the operationalization and effectiveness of policies. The policies are also reviewed internally on a periodic basis. The Company also has separate personnel responsible for overseeing the Compliances.																	

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable.								
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)									

## Business Responsibility &amp; Sustainability Report (Contd.)

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

## PRINCIPLE

1

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

## Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	6	<ul style="list-style-type: none"> <li>Awareness session on the provisions of SEBI (Prohibition of Insider Trading Regulations)</li> <li>ESG Awareness Familiarization Programmes</li> </ul>	100.00
Key Managerial Personnel	6	<ul style="list-style-type: none"> <li>BRSR Awareness</li> <li>Awareness session on Corporate Governance</li> <li>Industry specific trainings</li> </ul>	100.00
Employees other than BoD and KMPs	50	Awareness Of POSH / Zero Tolerance Policy, Support for Victims, Legal Compliance, etc., Stress Management, Conflict Management, Insider Trading, Communication, Motivation, Fire & Safety, Presentation skills, Time Management, Leadership, First Aid Training, Mock Drill and Product Related Training.	77.00
Workers	30	Safety, Motivation, First Aid, ISO, Human Behavior, GMP & HACCP, Environment awareness, Fire prevention control and effective Time Management.	100.00

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

The Company, its Directors and/or KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in RS.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
<b>Monetary</b>					
Penalty/Fine			Nil		
Settlement					
Compounding Fee					
<b>Non-Monetary</b>					
Imprisonment			Nil		
Punishment					

Business Responsibility & Sustainability Report (Contd.)

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

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 an Anti-corruption and Anti-bribery policy. The purpose of this policy is to safeguard and promote legitimate business practices throughout the organization and to prevent and prohibit corruption, bribery and similar acts. The Company is committed to acting with integrity and fairness in all our dealings and building relationships based on these principles. Hence, The Company has adopted a "Zero Tolerance" approach to bribery and corruption. We remain proactive in updating our policies and procedures to align with evolving anti-corruption regulations. This policy can be accessed on the Company's website at <https://www.gokulagro.com/wp-content/uploads/2023/11/Anti-Bribery-and-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 2023-24	FY 2022-23
Directors	No disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption	
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	No complaints were received with regard to conflict of interest in any of the reporting year			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.

During the Financial Year 2023-24, there were no such reported cases.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	43	33

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 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	44.03	51.57
	b. Number of trading houses where purchases and made from	35	32
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88.93	89.11



## Business Responsibility &amp; Sustainability Report (Contd.)

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	6.45	8.61
	b. Number of dealers/ distributors to whom sales are made	771	641
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	45.76	48.01
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	31.32	35.74
	b. Sales (Sales to related parties/ Total Sales)	0.00	0.03
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	21.03	13.04
	d. Investments (Investments in related parties/ Total Investments made)	52.29	74.13

## PRINCIPLE

2

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

## Essential Indicators

- 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 2023-24	FY 2022-23	Details of Improvements in environmental and social impacts
R&D	The Company aspires to improve its Environmental and Social impact on their business processes by various activities and is an integral part of their Operations. Therefore, the investments are not separable for any specific technology.		
Capex			

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**  
Yes, the entity has efficient procedures in place for sustainable sourcing.
  - If yes, what percentage of inputs were sourced sustainably?**  
The Company has implemented a robust mechanism to ensure the sustainable sourcing of agricultural seeds like soya, mustards and reached upto 90 % for sustainable sourcing.
- 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.**
  - Plastics (including packaging) :**  
Pre-consumer plastic waste is sold to recyclers, while post-consumer plastic waste, collected from end-users, is managed through the Extended Producer Responsibility (EPR) system as mandated by the Central Pollution Control Board.
  - E-waste :**  
The generated electronic waste is sold to authorized refurbishers, dismantlers or recyclers.
  - Hazardous waste:**  
The hazardous waste generated is disposed of, recycled or reprocessed in accordance with the Hazardous Waste Management Rules, 2016.
  - Other waste.**  
Other solid waste, such as generated fly ash, is sold to brick manufacturers.

Business Responsibility & Sustainability Report (Contd.)

**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, Extended Producer Responsibility (EPR) is applicable to the entity's activities, and the Company is registered as brand owners with the Central Pollution Control Board (CPCB). The Waste collection plan is aligned with the EPR plan submitted to CPCB.

**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:**

<b>% of employees covered by</b>											
	<b>Total (A)</b>	<b>Health Insurance</b>		<b>Accident Insurance</b>		<b>Maternity Benefits</b>		<b>Paternity Benefits</b>		<b>Day Care facilities</b>	
		<b>Number (B)</b>	<b>% (B/A)</b>	<b>Number (C)</b>	<b>% (C/A)</b>	<b>Number (D)*</b>	<b>% (D/A)</b>	<b>Number (E)</b>	<b>% (E/A)</b>	<b>Number (F)</b>	<b>% (F/A)</b>
<b>Permanent Employees</b>											
Male	438	0	0.00	438	100.00	0	0.00	0	0.00	0	0.00
Female	23	0	0.00	23	100.00	23	100.00	0	0.00	0	0.00
<b>Total</b>	<b>461</b>	<b>0</b>	<b>0.00</b>	<b>461</b>	<b>100.00</b>	<b>23</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Other than Permanent Employees</b>											
Male	There are no other than Permanent Employees employed.										
Female	There are no other than Permanent Employees employed.										
<b>Total</b>	There are no other than Permanent Employees employed.										

\* Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dt. 10<sup>th</sup> May, 2024

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

<b>% of workers covered by</b>											
	<b>Total (A)</b>	<b>Health Insurance</b>		<b>Accident Insurance</b>		<b>Maternity Benefits</b>		<b>Paternity Benefits</b>		<b>Day Care facilities</b>	
		<b>Number (B)</b>	<b>% (B/A)</b>	<b>Number (C)</b>	<b>% (C/A)</b>	<b>Number (D)</b>	<b>% (D/A)</b>	<b>Number (E)</b>	<b>% (E/A)</b>	<b>Number (F)</b>	<b>% (F/A)</b>
<b>Permanent Workers</b>											
Male	376	0	0.00	376	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total</b>	<b>376</b>	<b>0</b>	<b>0.00</b>	<b>376</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Other than Permanent Workers</b>											
Male	541	0	0.00	541	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total</b>	<b>541</b>	<b>0</b>	<b>0.00</b>	<b>541</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

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

	<b>FY 2023-24</b>	<b>FY 2022-23</b>
Cost incurred on well-being measures as a % of total revenue of the Company	0.0085	0.0057



## Business Responsibility &amp; Sustainability Report (Contd.)

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

Benefits	FY 2023-24			FY 2022-23		
	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	94.00	100.00	Y	95.74	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	2.37	17.35	Y	0.00	0.00	NA

## 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 Company have appropriate access for differently abled employees and workers. The Company prioritize inclusivity and accessibility for all employees and workers, including those with disabilities. Company's premises and offices are designed in a way which can be fully accessible to every individual regardless of them being disabled.

## 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 dedicated to offering equal opportunities to all employees and potential candidates for employment. In accordance with the Rights of Persons with Disabilities Act, 2016, the Company have formulated an equal opportunity policy. This policy is readily available for review on our Company's website at [https://www.gokulagro.com/wp-content/uploads/2023/09/Equal\\_Opportunity\\_Policy.pdf](https://www.gokulagro.com/wp-content/uploads/2023/09/Equal_Opportunity_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	Not applicable, since no employee or worker has taken parental leave in the reporting period.			
Female				
Total				

## 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, all employees and workers are encouraged to address their concerns formally or informally with their respective Head of Department (HODs). If the issue or grievance remains unresolved, employees or workers have the option to escalate it formally or informally to the management. Additionally, an online platform is accessible for employees to lodge complaints. Furthermore, an Internal Complaints Committee has been established to ensure workplace safety and provide protection against sexual harassment.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Business Responsibility & Sustainability Report (Contd.)

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

Category	FY 2023-24			FY 2022-23		
	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	None of the Company's employees or workers were affiliated with any association or union in any of the reporting year.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	FY 2023-24					FY 2022-23				
	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	438	438	100.00	438	100.00	341	341	100.00	341	100.00
Female	23	23	100.00	23	100.00	15	15	100.00	15	100.00
<b>Total</b>	<b>461</b>	<b>461</b>	<b>100.00</b>	<b>461</b>	<b>100.00</b>	<b>356</b>	<b>356</b>	<b>100.00</b>	<b>356</b>	<b>100.00</b>
<b>Workers</b>										
Male	917	917	100.00	917	100.00	694	694	100.00	694	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
<b>Total</b>	<b>917</b>	<b>917</b>	<b>100.00</b>	<b>917</b>	<b>100.00</b>	<b>694</b>	<b>694</b>	<b>100.00</b>	<b>694</b>	<b>100.00</b>

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	438	438	100.00	341	341	100.00
Female	23	23	100.00	15	15	100.00
<b>Total</b>	<b>461</b>	<b>461</b>	<b>100.00</b>	<b>356</b>	<b>356</b>	<b>100.00</b>
<b>Workers</b>						
Male	917	917	100.00	694	694	100.00
Female	0	0	100.00	0	0	100.00
<b>Total</b>	<b>917</b>	<b>917</b>	<b>100.00</b>	<b>694</b>	<b>694</b>	<b>100.00</b>

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 adopted an integrated management system compliant with ISO 9001, ISO 14001 and ISO 45001 standards. The Company has established a Health and Safety Management System in line with our Health and Safety Policy across all our facilities and offices. To ensure the effectiveness of our Safety Management System, regular internal audits and inspections are carried out. The Company utilize gap assessment modules to document corrective actions, and develop improvement plans accordingly.



## Business Responsibility &amp; Sustainability Report (Contd.)

**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 employs various protocols for recognizing hazards and evaluating risks on both regular and irregular occasions. Through Hazard Identification and Risk Assessment (HIRA), all potential work-related hazards are meticulously scrutinized and identified. Subsequently, control measures are devised and put into action to alleviate the identified risks. To ensure the effective adoption of these control measures, regular 'Safety talks' are conducted with workers to communicate the available measures and guarantee adherence to all safety protocols. Additionally, plant inspections and safety audits are carried out to pinpoint unsafe areas or practices, aiming to minimize work-related hazards.

**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 a detailed procedure for reporting and investigating unsafe conditions, incidents and near misses, as well as reviewing corrective and preventive actions. Employees working with hazardous chemicals are provided with foolproof safety gear. Additionally, the safety team supervises their work, ensuring that no serious issues arise.

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

Yes, the workers/ employees of the entity have access to non-occupational medical and healthcare service. Employees working with hazardous chemicals are provided with foolproof safety gear. Additionally, the safety team supervises their work, ensuring that no serious issues arise.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
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

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

The Company has implemented several measures to ensure a safe and healthy workplace. Every month, the operations team conducts safety visits to all plants, accompanied by scheduled audits and inspections to ensure the effective implementation of Safety Management Systems. To promote awareness and preventative care, an eye health awareness campaign has been initiated. A dedicated Safety team is in place to foster a culture of safety among employees, emphasizing the importance of safe working practices. Additionally, safety alerts are regularly disseminated to all operational units, keeping everyone informed about potential hazards and safety protocols. The entity also offers training sessions on firefighting and first aid, equipping employees with essential skills to handle emergencies..

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

	FY 2023-24			FY 2022-23		
	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 Health & Safety	No such complaints were made in any of the reporting year.					

Business Responsibility & Sustainability Report (Contd.)

**14. Assessments for the year:**

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

**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 is conducting regular training session for employees to strengthen the Health and Safety practices at the plants.

**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 identifies its key stakeholders through a structured process developed by its management. This process begins by compiling a roster of interested parties, taking into account relationships and pinpointing individuals or groups that have the potential to influence or be affected by the business. The steps include identifying the project's purpose, identifying key individuals and groups related to the project, assessing their influence and impact, prioritizing stakeholders, and engaging and communicating with them. This comprehensive approach ensures that all relevant stakeholders are effectively recognized and addressed.

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

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalized Group (Yes/No)</b>	<b>Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)</b>	<b>Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
<b>Customers</b>	No	Advertisement, phone calls, website , pamphlet, Email, Face to Face Meetings	Daily, Monthly, Quarterly, Half Yearly/ Annual engagement,	Product Quality, Product Ingredients, New product launches, Price Variation, Product Information etc.
<b>Employees</b>	No	Notice board, Email, Face to face meeting, Phone calls, Chairman message	depending on the type of project/ program and stakeholder	Company undertakes various initiatives viz. - Environment, Health and safety Engagements POSH and Human Rights Trainings Code of Conduct Training
<b>Suppliers</b>	No	Advertisement, Website, phone call, Pamphlet, Email		Discussions related to tenders by Government, related to products, etc.
<b>Investors &amp; funders</b>	No	Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other		Notice of Board & General Meeting Financial and Operational performance, Growth Plan, Material Information & Other Statutory requirement.
<b>Communities</b>	Yes	Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other		Social Responsibility through our CSR Initiatives

## Business Responsibility &amp; Sustainability Report (Contd.)

## PRINCIPLE

5

Businesses should respect and promote human rights

## Essentials 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 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	461	461	100.00	356	356	100.00
Other than permanent	0	0	0.00	0	0	0.00
<b>Total Employees</b>	<b>461</b>	<b>461</b>	<b>100.00</b>	<b>356</b>	<b>356</b>	<b>100.00</b>
<b>Workers</b>						
Permanent	376	376	100.00	288	288	100.00
Other than permanent	541	541	100.00	406	406	100.00
<b>Total Workers</b>	<b>917</b>	<b>917</b>	<b>100.00</b>	<b>694</b>	<b>694</b>	<b>100.00</b>

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

Category	FY 2023-24					2022-23				
	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)
<b>Employees</b>										
<b>Permanent</b>	<b>461</b>	<b>0</b>	<b>0.00</b>	<b>461</b>	<b>100.00</b>	<b>356</b>	<b>0</b>	<b>0.00</b>	<b>356</b>	<b>100.00</b>
Male	438	0	0.00	438	100.00	341	0	0.00	341	100.00
Female	23	0	0.00	23	100.00	15	0	0.00	15	100.00
<b>Other than Permanent</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
<b>Workers</b>										
<b>Permanent</b>	<b>376</b>	<b>0</b>	<b>0.00</b>	<b>376</b>	<b>100.00</b>	<b>288</b>	<b>0</b>	<b>0.00</b>	<b>288</b>	<b>100.00</b>
Male	376	0	0.00	376	100.00	288	0	0.00	288	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
<b>Other than Permanent</b>	<b>541</b>	<b>0</b>	<b>0.00</b>	<b>541</b>	<b>100.00</b>	<b>406</b>	<b>0</b>	<b>0.00</b>	<b>406</b>	<b>100.00</b>
Male	541	0	0.00	541	100.00	406	0	0.00	406	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

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

## A. Median remuneration/wages: (Rs./Per Month)

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category	Number	Median remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)	4	19,00,000	0	0
Key Managerial Personnel	0	0	2	2,36,154
Employees other than BoD and KMP	434	4,05,996	21	3,53,484
Workers	376	3,18,000	0	0

**Note:** One of the BoD's was a KMP before 10<sup>th</sup> August, 2023. The same has been considered under BoD for the median calculation for the above disclosure.

BoD Include: Director, 2 Managing Directors and 1 Whole Time Director & CEO.

KMP include: Chief Financial Officer, Company Secretary (joined w.e.f. 26/09/2023.)

Business Responsibility & Sustainability Report (Contd.)

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	4.73	5.57

**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, ensuring adherence to Human Rights norms as delineated in Equal Opportunity Policy and Code of Conduct, is responsibility of Head of Human Resources, in conjunction with the site HR Managers and Legal Department.

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

Employees have the opportunity to directly communicate their feedback, suggestions and concerns to the Corporate HR Team (CHR), which are dealt with in a sensitive & timely manner. Additionally, the Company's Prevention of Sexual Harassment (POSH) committee addresses the related matters on utmost priority and confidentiality.

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

	FY 2023-24			FY 2022-23		
	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			There were no complaints reported in any of the reporting periods			
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No complaints have been filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 in any of the reporting period.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company has established the Internal Complaints Committee (ICC) in adherence to the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, aiming to address concerns related to sexual harassment. This committee comprises a diverse array of members, including both internal and external individuals with relevant backgrounds. The ICC members are tasked with conducting inquiries into such complaints. Regularly, the Company educates its employees on preventing sexual harassment in the workplace through workshops, group meetings, online training modules and awareness programs.

The Company's Whistle blower Policy/Vigil Mechanism vehemently opposes any form of discrimination, harassment, victimization, or unfair employment practices against individuals who report complaints. The Company deems any adverse repercussions resulting from reporting such incidents as unacceptable and all reported cases undergo thorough investigations.

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

Yes, the Company prioritizes human rights in their business agreements and contracts, demonstrating their commitment to ethical and responsible practices.

## Business Responsibility &amp; Sustainability Report (Contd.)

## 10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100.00
Forced/involuntary labour	100.00
Sexual Harassment	100.00
Discrimination at workplace	100.00
Wages	100.00

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

There were no significant risks/concerns arising from the above assessments. Though, Processes and mechanisms are available to mitigate the risks, if any, arising in future.

## 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 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
<b>From renewable sources</b>		
Total electricity consumption (A)	2,68,69,977.72	3,01,47,336.00
Total fuel consumption (B)	12,41,93,910.49	5,50,03,525.07
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	15,10,63,888.21	8,51,50,861.07
<b>From non-renewable sources</b>		
Total electricity consumption (D)	11,79,46,083.60	11,58,20,145.00
Total fuel consumption (E)	1,58,19,18,947.19	1,70,92,83,457.59
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	1,69,98,65,030.79	1,82,51,03,602.59
Total energy consumed (A+B+C+D+E+F)	1,85,09,28,919.00	1,91,02,54,464.66
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	1,336.03	1,778.67
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	29,927.10	39,433.05
Energy intensity in terms of physical output MJ/units of products	343.91	362.66

**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.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

## 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

Our facilities at the Company are not included within the ambit of the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India.

## Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2023-24 (KL)	FY 2022-23 (KL)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	29,257.42	23,776.71
(iii) Third party water	1,73,665.47	1,52,297.01
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>2,02,922.89</b>	<b>1,76,073.72</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>1,59,339.47</b>	<b>1,46,937.26</b>
Water intensity per rupee of turnover <b>(Water consumed / Revenue from operations)</b>	0.12	0.14
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <b>(Total water consumption / Revenue from operations adjusted for PPP)</b> <b>KL/Rupees</b>	2.58	3.03
Water intensity in terms of physical output <b>KL/units of products</b>	0.03	0.03

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

Yes, the assessment was done by National Productivity Council (under Ministry of Commerce & Industry Government of India) for Gandhidham plant.

### 4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(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 – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	0.37	0.34
- With treatment – please specify level of treatment	-	-
(v) Others - Cooling tower, Soak pit and Gardening		
- No treatment	61.00	0.00
- With treatment – Primary, Secondary and Tertiary	43,522.05	29,136.12
<b>Total water discharged (in kilolitres)</b>	<b>43,583.42</b>	<b>29,136.46</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.**

Yes, The Company has been carrying out evaluation for each year by third party GPCB approved 1<sup>st</sup> Schedule Auditors in Gandhidham plant.



## Business Responsibility &amp; Sustainability Report (Contd.)

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

The Company is advancing its water management practices through the implementation of comprehensive wastewater treatment systems at both Krishnapatnam and Gandhidham facilities. At Krishnapatnam the Zero Liquid Discharge (ZLD) mechanism integrates an ETP and MEE plant. The Company has implemented zero liquid discharge mechanism at its Krishnapatnam plant and have two type of waste water generated from the plant e.g. first is High TDS and second is low TDS effluent.

- (1) The Company have installed MEE system for treatment of high TDS effluent and treated water reused in the process.
- (2) The Company have installed ETP for treatment for process low TDS effluent and treated waste water reused in garden, green belt, dust suppression in coal yard and reused in process.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	mg/Nm <sup>3</sup>	121.68	201.91
SOx	mg/Nm <sup>3</sup>	208.93	404.71
Particulate matter (PM)	mg/Nm <sup>3</sup>	404.99	518.14
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

Yes, The Company is carrying out evaluation for each stacks by M/s. Earth Envirotech (GPCB Schedule-II auditor,) Laboratory at Gandhidham plant and by M/s SV Enviro Labs & Consultants Vishakhapatnam Andhra Pradesh for Krishnapatnam plant.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 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)</b>	Metric tonnes of CO <sub>2</sub> equivalent	1,71,699.58	1,79,366.12
Total Scope 2 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)</b>	Metric tonnes of CO <sub>2</sub> equivalent	32,408.96	28,837.87
Total Scope 1 and Scope 2 emissions per rupee of turnover <b>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</b>		0.14	0.19
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) <b>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)</b>		3.30	4.29
Total Scope 1 and Scope 2 emissions intensity in terms of physical output		0.006	0.005

**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.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance or compliance with standards or regulations.

## Business Responsibility & Sustainability Report (Contd.)

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

The Company is advancing its sustainability efforts across multiple sites. At Krishnapatnam, we have installed solar plants with capacities of 750 kWp and 350 kWp, with plans for further expansion. We are also increasing our green cover through expanded plantation efforts to reduce greenhouse gas (GHG) emissions. At Gandhidham, the Company harness renewable energy through solar panels and wind mills, develop green belts to enhance biodiversity and use renewable fuels like agro waste. Our ISO 14001 certification underscores our commitment to environmental management. Additionally, at our corporate office, the Company implement green building practices and sensor lighting systems to boost energy efficiency and reduce GHG emissions, reflecting our broader goal of minimizing environmental impact and promoting sustainability.

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
<b>Plastic waste (A)</b>	121.29	97.67
<b>E-waste (B)</b>	8.85	3.14
<b>Bio-medical waste (C)</b>	-	0.06
<b>Construction and demolition waste (D)</b>	-	-
<b>Battery waste (E)</b>	0.49	-
<b>Radioactive waste (F)</b>	-	-
<b>Other Hazardous waste. Please Specify, if any.</b>	343.53	91.98
-waste oil, ETP Sludge, Spent Nickle catalyst, pig waste, Ash.		
<b>Other Non-hazardous waste generated (H).</b>	736.81	335.37
-Scrap, Truning, electric motors, hot glue, spent earth.		
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>1,210.97</b>	<b>528.15</b>
Waste intensity per rupee of turnover <b>(Total waste generated / Revenue from operations)</b>	0.00087	0.00049
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0195	0.0109
<b>(Total waste generated / Revenue from operations adjusted for PPP) - MT/ Rupees</b>		
Waste intensity in terms of physical output -MT/units of products	0.00022	0.00009
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled (Oil and Plastic)	551.29	135.25
A. Used Oil		
B. Spent Catalyst Nickle		
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
<b>Total</b>	<b>551.29</b>	<b>135.25</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	0.72	1.48
(ii) Landfilling	61.70	51.44
(iii) Other disposal operations	0	0
<b>Total</b>	<b>62.42</b>	<b>52.92</b>

The total waste generated & disposed/ recycle/ reuse figures do not match in the above tables because some waste was not quantifiable. Efforts are underway to establish an effective mechanism to gather the data in a comprehensive manner.



## Business Responsibility &amp; Sustainability Report (Contd.)

**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.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance or compliance with standards or regulations.

**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 has implemented comprehensive waste management strategies across its locations, emphasizing environmental sustainability and regulatory compliance. At the Head Office, non-hazardous waste, including paper, plastic, and mixed dry garbage, is reused or recycled. Food and garden waste is either composted or used as animal feed. The Company also manages hazardous waste in accordance with regulatory requirements, ensuring proper disposal or recycling.

At Krishnapatnam, the Company manages both pre-consumer and post-consumer plastic waste through recycling and an Extended Producer Responsibility (EPR) system. E-waste is handled by authorized refurbishers and recyclers, and hazardous waste is managed in compliance with relevant laws.

In Gandhidham, the Company follows strict procedures for the management of hazardous waste, including segregation, secure storage, and processing or disposal through authorized channels. This approach includes adherence to regulations, detailed record-keeping, and a manifest system for tracking waste shipments. The Company's waste management strategies demonstrate a strong commitment to environmental protection and sustainability.

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

S. No.	Location of operations/offices	Types 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.
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Not Applicable. The units are not located in ecological sensitive areas and no adverse impact on ecosystem and biodiversity have been reported due to our plant.

**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
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Not Applicable

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

Serial Number	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 taken, if any action
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Throughout the reviewed period, the Company adhered to the relevant environmental laws, regulations and guidelines in India, and no fines, penalties, or actions were imposed by regulatory agencies or courts.

**PRINCIPLE**



**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.**

The Company is associated with 8 (Eight) 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	Round Table on Sustainable Palm Oil (RSPO)	International
2	Federation of Oils, Seeds and Fats Association (FOSFA)	International
3	The Solvant Extractors Association of India (SEA)	National
4	Palm Oil Refiners Association of Malaysia (PORAM)	International
5	International Castor Oil Association (ICOA)	International
6	The Soyabean Processors Association of India (SOPA)	National
7	Indian Oilseeds and Produce Export Promotion Council (IOPEPC)	National
8	World Castor Sustainability Forum	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 active taken
Not Applicable		

**PRINCIPLE**



**Businesses should promote inclusive growth and equitable development**

**Essential Indicators**

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable as there has been no direct or indirect impact to the community or environment by any of our operations.					

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. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in RS.)
Not Applicable, There are no ongoing projects requiring Rehabilitation and Resettlement (R&R) efforts by the Company.						

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

The Company has established a comprehensive grievance redressal mechanism that encompasses all our stakeholders. Effectively engaging with the community and stakeholders necessitates a robust grievance redressal system that incorporates feedback loops and conflict resolution mechanisms. The Company has round-the-clock grievance cell enables beneficiaries and affected community members to seek timely resolution. Furthermore, The Company has also implemented an efficient internal framework to guarantee prompt resolution of issues, complaints and grievances within specified timeframes.



## Business Responsibility &amp; Sustainability Report (Contd.)

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	3.67	4.55
Sourced directly from within India*	25.42	29.05

\*Including MSME Purchase

## 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 2023-24	FY 2022-23
Rural	16.82	4.79
Semi-Urban	67.18	95.21
Urban	16.00	0.00
Metropolitan	0.00	0.00

## 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.

The Company has established a formal process for handling consumer complaints and feedback, ensuring prompt and reasonable reception, addressing and response. Consumers can contact us via the customer care number listed on the product packaging. Once received, complaints are forwarded to the respective area distributor, who then escalates them to the appropriate personnel within the Company. The Company guarantees a response with a solution within 24 hours, all in accordance with the Company's policy to ensure proper management and resolution of all feedback and complaints.

## 1. 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	The Company's products packs carry appropriate disclosures/ declarations / details about safety, usage and disposal, as per applicable laws on the Company, however the percentage is not ascertainable.
Safe and responsible usage	
Recycling and/or safe disposal	

## 2. Number of consumer complaints in respect of the following:

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other – Packaging Issues	19	0	All the Complaints were resolved in a timely manner	0	0	NA

Business Responsibility & Sustainability Report (Contd.)

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

	Number	Reasons for recall
Voluntary recalls	No such instances took place in the reporting period.	
Forced recalls		

**4. 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**

The Company has an established "IT Security Policy" to safeguard all sensitive information within the Company. Our commitment extends to protecting the data of all users and consumers. Any breaches of policy standards result in disciplinary actions. The policy is accessible on the Company's website at: <https://www.gokulagro.com/wp-content/uploads/2023/08/IT-Security-Policy.pdf>

**5. 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 such event occurred, hence not applicable.

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

**a. Number of instances of data breaches**

There were no instances of data breaches in the reporting period.

**b. Percentage of data breaches involving personally identifiable information of customers**

Not Applicable

**c. Impact, if any, of the data breaches**

Not Applicable

**GARL Initiatives**

**Mapped with UNSDG's**





Business Responsibility & Sustainability Report (Contd.)


**3** GOOD HEALTH AND WELL-BEING



**SDG 3: GOOD HEALTH AND WELL-BEING**

- The Company has monthly safety visits by operations team across all the plants and scheduled Audits and Inspections to ensure effective implementation of Safety Management Systems.
- The Company organises Eye Health Awareness campaign.
- The Company has appointed a team of Safety to strengthen the environment of Safety Culture amongst the employees towards safe working practices.
- The Company has shared safety alerts with all operational units.
- The Company provided training for firefighting and first aid.
- The Company conducts regular training session for employees to strengthen the health & safety practices at the plants.
- The Company in order to promote Health Care including Preventive Health Care made donations to Jasodhaben Hospital through a Manjula Charitable Trust.

**4** QUALITY EDUCATION



**SDG 4: QUALITY EDUCATION**

The Company in order to promote education, including special education and employment enhancing vocation skills made Donation to Jan Sahayak Trust


**6** CLEAN WATER AND SANITATION



**SDG 6: CLEAN WATER AND SANITATION**

- The company have installed MEE system for treatment of high TDS effluent and treated water reused in the process.
- The company have installed ETP for treatment for process low TDS effluent and treated waste water reused in garden, green belt, dust suppression in coal yard and reused in process.

**7** AFFORDABLE AND CLEAN ENERGY



**SDG 7: AFFORDABLE AND CLEAN ENERGY**

The company currently uses 40% of its daily energy needs from renewable sources like wind mills and solar panels.

The Company is reducing its carbon footprint and contributing to a more sustainable future.

The Company utilizes Solar Panel Plant for captive consumption as an alternate source of energy.

The Company has installed steam turbine for power generation.

The Company has replaced fuel used in steam boiler by bio fuel i.e. briquette.

Business Responsibility & Sustainability Report (Contd.)

**8**  
DECENT WORK AND  
ECONOMIC GROWTH



**SDG 8: DECENT WORK AND ECONOMIC GROWTH**

The Company has integrated management system as per ISO 9001, ISO 14001 and ISO 45001 deploying health and safety management system considering health and safety policy across all their plants and offices.

Company's all potential work related hazards are thoroughly evaluated and identified through Hazard Identification and Risk Assessment (HIRA).

The Company is order to promote effective implementation of control measures provide all their employees with regular 'Safety talks'.

**9**  
INDUSTRY, INNOVATION  
AND INFRASTRUCTURE



**SDG 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE**

Mr. Kanubhai Thakkar – Chairman & Managing Director of Gokul Agro Resources Ltd. has been honored with the prestigious Globoil India Legend Award for 2023 reflecting the company's steadfast commitment to upholding the highest standards of quality, fostering innovation, and ensuring customer satisfaction.

The Company has made continuous efforts to adopt latest technology in edible oil refining.

The Company has adopted Digitalization & automation for process equipment to improve the quality, yield and reduction in defects/wastages. All processes are digitally/computer controlled through SCADA.

**11**  
SUSTAINABLE CITIES  
AND COMMUNITIES



**SDG 11: SUSTAINABLE CITIES AND COMMUNITIES**

The Company has been actively involved in Solvent Extractor's Association's model farming & yield increasing program, SEA' s rainwater harvesting and ground water recharging to ensure that the farming community understand the importance of Sustainability and adopt to the best standards.

The Company has participated in the Castor Oil International Sustainability Program, thereby working to advance sustainability in the castor oil industry as a whole.

**12**  
RESPONSIBLE  
CONSUMPTION  
AND PRODUCTION



**SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION**

The Company is a proud member of International sustainable castor association and is active in creating awareness among the farmers, stakeholders to inculcate sustainable farming practices.

The company also works to minimize waste and reduce water consumption in its production processes.


The Company did Castor Sustainability Project through the Solvent Extraction Association of India.





## Business Responsibility &amp; Sustainability Report (Contd.)

**13** CLIMATE ACTION



**SDG 13: CLIMATE ACTION**


The Company utilizes recycle Reject RO Plant to reduce wastage of water and further utilization of RO reject water / blow down water directly in cooling tower of refinery to reduce water consumption in developing green belt and gardening.

The Company continues the manual / physical refining process of oil to reduce chemical consumption.

The Company also ensures that the operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved.

The company have installed Solar Power Plant capacity 4.4 MW and three Wind Mills with capacity of 1.25 MW each .

**16** PEACE, JUSTICE AND STRONG INSTITUTIONS



**SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS**

The Company adheres to Peace, Justice and Strong Institutions through numerous policies that regulate all aspects of the company's operations

**17** PARTNERSHIPS FOR THE GOALS



**SDG 17: PARTNERSHIPS FOR THE GOALS**

The Company is a member of the following trade, industry/ associations and chambers:

- Round Table on Sustainable Palm Oil (RSPO)
- Federation of Oils, Seeds and Fats Association (FOSFA)
- The Solve Extractors Association of India (SEA)
- Palm Oil Refiners Association of Malaysia (PORAM)
- International Castor Oil Association (ICOA)
- The Soyabean Processors Association of India (SOPA)
- Indian Oilseeds and Produce Export Promotion Council ( IOPSPC)
- World Castor Sustainability Forum

Business Responsibility & Sustainability Report (Contd.)

The SDG details are to be used as follows –

**UNSDGs**

<b>Goal</b>	<b>Goal statement</b>
<b>Goal 1 : No Poverty</b>	An aim to eradicate poverty in totality
<b>Goal 2 : Zero Hunger</b>	Eliminate starvation and deprivation; set foot towards nutritional health and promote viable
<b>Goal 3 : Good Health &amp; Well Being</b>	Promotes a better and a healthy lifestyle along with well being
<b>Goal 4 : Quality Education</b>	Goal to achieve quality learning, that is open to everyone so that they can have a better future
<b>Goal 5 : Gender Equality</b>	Ensures no bar with respect to gender and focuses upon women/girl empowerment
<b>Goal 6 : Clean Water &amp; Sanitation</b>	Validates water availability in all areas along with sanitation and utmost cleanliness
<b>Goal 7 : Affordable &amp; Clean Energy</b>	Ensure access to affordable, reliable, sustainable and modern energy for all
<b>Goal 8 : Decent Work &amp; Economic Growth</b>	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
<b>Goal 9 : Industry, Innovation and Infrastructure</b>	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
<b>Goal 10 : Reduced Inequality</b>	Reduce inequality within and among countries
<b>Goal 11 : Sustainable Cities &amp; Communities</b>	Make cities and human settlements inclusive, safe, resilient and sustainable
<b>Goal 12 : Responsible Consumption &amp; Production</b>	Ensure sustainable consumption and production patterns
<b>Goal 13 : Climate Action</b>	Take urgent action to combat climate change and its impacts
<b>Goal 14 : Life below water</b>	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
<b>Goal 15 : Life on land</b>	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
<b>Goal 16 : Peace &amp; Justice Strong Institutions</b>	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
<b>Goal 17 : Partnerships to achieve the Goal</b>	Strengthen the means of implementation and revitalize the global partnership for sustainable development

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