



Gulshan Polyols Limited
CIN: L24231UP2000PLC034918
Corporate Office: G-81, Preet Vihar,
Delhi-110092, India
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GPL\SEC\43\2024-25
August 28, 2024

To,
BSE Limited
Department of Corporate Service,
Floor 25, P. J. Towers,
Dalal Street, Mumbai
Maharashtra- 400 001

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai
Maharashtra-400 051

Scrip Code: 532457

Symbol: GULPOLY

Subject: Submission of Business Responsibility and Sustainability Report for the Financial Year 2023-24.

Dear Sir/Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2023-24.

Kindly take same on record.

Thanking you,

Yours faithfully

For GULSHAN POLYOLS LIMITED

Archisha Tyagi
Company Secretary & Compliance Officer

Encl.: As below



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24231UP2000PLC034918
2.	Name of the Listed Entity	GULSHAN POLYOLS LIMITED
3.	Year of incorporation	2000
4.	Registered office address	9th KM Jansath Road, Muzaffarnagar, Uttar Pradesh-251001, India
5.	Corporate address	G -81, Preet Vihar, Delhi- 110092, India
6.	E-mail	investorsrelation@gulshanindia.com
7.	Telephone	011-49999200
8.	Website	www.gulshanindia.com
9.	Financial year for which reporting is being done	FY 23-24 (1 April, 2023 to 31 March, 2024)
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange (NSE), Bombay Stock Exchange (BSE)
11.	Paid-up Capital	Rs. 6,23,70,586
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Name Dr. Chandra Kumar Jain (DIN : 00062221) Designation Chairman and Managing Director Name Ms. Aditi Pasari (DIN : 00120753) Designation Joint Managing Director Telephone number 011-49999200 e-mail id: investorsrelation@gulshanindia.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures under this report are made on standalone basis, i.e., Gulshan Polyols Limited

II. Products/services:

14. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Sorbitol, Fructose, Starch, Ethanol (Bio Fuel/ Distillery), Grain processing, By products	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Sorbitol	10629	25.68%
2.	Fructose & Sweetener	10623	7.99%
3.	Starch & Ethanol	1101	27.12%
4.	Liquor / Country Liquor	11012	4.97%
5.	Starch	10621	13.41%
6.	By Products	10629	14.32%

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

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

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

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

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

For Financial year 2023-24, the export contribution was 8.09 %.

c. A brief on types of customers

The company has customers from the following industries:

FMCG • Food • Paper • Pharma • Footwear I.P.B. Plastics with SCJ Plastics • Printing • Paint • Oil marketing companies (OMC) • Animal feed industry.

IV. Employees
18. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	266	244	91.72%	22	8.27%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	266	244	91.72%	22	8.27%
WORKERS						
4.	Permanent (F)	257	257	100%	0	0
5.	Other than Permanent (G)	765	765	100%	0	0
6.	Total workers (F + G)	1022	1022	100%	0	0

b. Differently abled Employees and workers: Nil

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

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.5%
Key Management Personnel*	3	1	33.33%

*Mr. Ashwani Kumar Vats, Whole Time Director & CEO, is counted in both.

20. Turnover rate for permanent employees and workers

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.22%	0.48%	2.70%	4%	0.5%	4.05%	5%	0.5%	5.05%
Permanent Workers	7%	0	7%	8%	0	8%	10%	0	10%

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

21. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Gulshan Overseas FZCO	Subsidiary	100%	No

VI. CSR Details

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

(ii) Turnover (in Rs.) - 13,77,97,58,221.47

(iii) Net worth (in Rs.) -7,59,90,79,491.62

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes for all Stakeholders. Link: https://www.gulshanindia.com/policy.html	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		8	0	All resolved	1	0	All resolved
Employees and workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Other (please specify)		0	0	-	0	0	-

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

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

S. No.	Material Issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1.	Government Policy	Risk	Changes in government policies at macro level effects the operations and profitability of the company.	Through representations via various forums like- GEMA, Chini Mandi Associations etc.	Negative implications
2.	Grain Availability	Risk	Availability of the grain as raw material	Educating Farmers through various campains.	Negative implications
3.	Materials Sourcing & Efficiency	Risk	Identifying materials sourcing risks and opportunities is crucial for supply chain stability, cost optimization, product quality, sustainability, supplier relations, regulatory compliance, innovation, supply chain efficiency, business resilience, and customer satisfaction.	To adapt or mitigate materials sourcing risks, diversify suppliers, assess supplier capabilities, enhance supply chain visibility, consider long-term contracts, optimize inventory, promote sustainable sourcing, develop contingency plans, collaborate with suppliers, monitor compliance, and continuously improve sourcing processes. These measures will secure material supply, reduce disruptions, and enhance overall sourcing efficiency and sustainability	Positive implications
4.	Health & Safety	Risk	The health and safety of Gulshan's human resources, including its contract workforce, is of utmost priority. Certain resources at the plants may have health concerns due to complexities involved in the manufacturing processes.	Regular training on topics including health and safety, fire safety, disaster readiness etc. are provided to all our human resources.	Positive implications

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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	https://www.gulshanindia.com/policy.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	The Company has framed policies that conform to different applicable statutes / guidelines / rules / policies etc., issued by Government of India from time to time including ISO 9001:2015; ISO 22000, BRC Global Standard; OHSAS 18001; ISO 9001								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	*Management is keen to reduce the emission load by using flue gas containing CO2, Water reduction by re- cycling. Effluent discharge reduction by putting Multi effect evaporator (MEE). *Sustainable Procurement of Raw Materials (Grain): Goal: Procure raw materials sustainably to minimize environmental impact. * Health & Safety: Continue to have Zero Fatalities								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	*The process has reduced the flue gas emission by using it in making PCC. Bags filters are being installed to collect the fines. *Supporting sustainable grain farming projects remain a priority.								
Governance, Leadership and Oversight									
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The chemical industry is placing greater emphasis on sustainability, leading many companies to adopt green chemistry and commit to decarbonization, resource recovery, and recycling. Net-zero greenhouse gas emission commitments are being spear headed by major corporations. Sustainability initiatives, including the European plastic tax and green hydrogen stimulus packages in the US, Canada, and Europe, are driving the adoption of sustainable practices and objectives at an accelerated pace. The Company believes that human resources are vital to the growth and sustainability of an organization as it seeks to maintain a healthy work environment at all levels and encourages the employees to do their best. GPL has always considered sustainable development as the keystone of the business strategy; this includes nurturing close and continuous interaction with the people and communities around our manufacturing divisions, bringing qualitative changes in their lives and supporting the underprivileged.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Board is responsible for the implementation and oversight of the Business Responsibility Policies.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Sustainability & Corporate Social Responsibility Committee (SCSR)								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes, Committee of the Board									On Annually Basis.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, Committee of the Board									On Annually Basis, as needed								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
No									

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)	Not Applicable								
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)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
Any other reason (please specify)	Not Applicable								

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 awareness programmes
Board of Directors	5	Presentations are made on various aspects of business such as operating performance, compliance management, recent trends in Ethanol industry, risk minimisation procedures, competitive landscape. Insider Trading Regulations, Presentation on various key regulatory updates	90%
Key Managerial Personnel	10	Anti Bribery Anti-Corruption, Insider trading Regulations, Code of Conduct, POSH	100%
Employees other than BoD and KMPs	10	Code of Conduct, POSH, Fire & Safety, Health, Safety and Technical training	80%
Workers	5	POSH, Fire & Safety, Health, Safety and Technical training, Mock drill	73%

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website): <https://www.gulshanindia.com/policy.html>

Monetary

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

Non-Monetary

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

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 a policy on anti-corruption and anti-bribery. It is available on the intranet of the company. Link:

<https://www.gulshanindia.com/policy.html>

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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

Not Applicable

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

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

No

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

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	57 Lakhs (100%)	51 Lakhs (100%)	We constantly strive to become more sustainable and reduce our carbon footprint.
Capex	1024.28 Lakhs (2.29%)	2172.55 Lakhs (6.81%)	ZLD and Zero dust emission, Upgradation of ESP & ETP and Laboratory set up

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

Yes

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

Almost 90% raw materials are procured sustainably. The major raw material procured by the Company is rice and maize, which is sourced sustainably.

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

- (a) Plastics (including packaging)
 (b) E-waste
 (c) Hazardous waste and
 (d) other waste.

Not Applicable

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

No

LEADERSHIP INDICATORS

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

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

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

Name of Product / Service	Description of the risk / concern	Action Taken
Since the products of the Company are agriculture based, there are no significant social or environmental concerns and/or risks arising from the production or disposal of the same.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
-	-	-

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

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

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E/ A)	Number (F)	% (F /A)
Permanent employees											
Male	244	0	0	244	100%	0	0	0	0	0	0
Female	22	0	0	22	100%	22	100%	0	0	0	0
Total	266	0	0	266	100%	22	8%	0	0	0	0
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent workers											
Male	257	0	0	257	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	257	0	0	257	100%	0	0	0	0	0	0
Other than Permanent workers											
Male	765	-	-	765	100%	-	-	-	-	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
Total	765	-	-	765	100%	-	-	-	-	-	-

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

Benefits	(FY 23-24) Current Financial Year			(FY 22-23) Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted & deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	43%	21%	Y	15%	10%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	2.2%	6%	Y	7%	6%	Y
Others – please specify	0	0	0	0	0	0

3. Accessibility of workplaces

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

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

The Company ensures diversity in the workplace, provides equal opportunity and fair treatment to all employees including eligible applicants for employment without any bias towards caste, creed, religion, origin, gender, marital status, age, and nationality - starting from recruitment to closure of full and final settlement. All decisions with respect to employee acquisition, learning and development, promotion, compensation and benefits, transfer and termination are objective and based on facts. These guidelines are internal and not uploaded on the website. However, these guidelines do not specifically provide for persons with disabilities.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	-	100%	-
Female	100%	-	100%	-
Total	100%	-	100%	-

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

	Yes/No <i>(If Yes, then give details of the mechanism in brief)</i>
Permanent Workers	Yes, the Company has a complaint and grievance reporting process in place. Workers are free to reach functional head or HR team directly or through union at their respective locations.
Other than Permanent Workers	

Permanent Employees	Yes, The Company is committed to providing a safe and conducive work environment to all of its employees and associates. Employees are encouraged to share their concerns with their Reporting Manager, Human Resource Function or the members of the senior management. In addition, our whistle blower policy allows all our employees to report any kind of suspected or actual misconduct in the organisation in an anonymous manner. Stakeholders other than permanent employees of the Company can raise their grievances via e-mail to the concerned person/ management. Besides this the management is approachable with Direct interactions.
Other than Permanent Employees	

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	266	0	0	375	0	0
- Male	244	0	0	355	0	0
- Female	22	0	0	20	0	0
Total Permanent Workers	257	60	23%	214	65	30%
-Male	257	60	23%	214	65	30%
-Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	244	244	100%	244	100%	355	355	100%	355	100%
Female	22	22	100%	22	100%	20	20	100%	20	100%
Total	266	266	100%	266	100%	375	375	100%	375	100%
Workers										
Male	1022	1022	100%	1022	100%	854	854	100%	854	100%
Female	0	0	0	0	0	0	0	0	0	0
Total	1022	1022	100%	1022	100%	854	854	100%	854	100%

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

Category	FY 23-24 Current Financial Year			FY 22-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees*						
Male	244	244	100%	355	355	100%
Female	22	22	100%	20	20	100%
Total	266	266	100%	375	375	100%
Workers						
Male	1022	0	0	854	0	0
Female	0	0	0	0	0	0
Total	1022	0	0	854	0	0

*- includes Executives and Non-executive employees

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 of such system?

Yes, The Company has successfully implemented an occupational health and safety management system that encompasses all employees, including contractual workers

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

Yes, a daily plant monitoring is done by the safety officer while camera monitoring is undertaken to identify unsafe acts/ unsafe conditions to enhance safety. The Company provided PPE kits to employees and made wearing them a mandate. Due diligence to identify work hazards and identification of repeated injuries helped develop effective countermeasures.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes, the Company encourages employees to report near-miss incidents identified through digital platforms, which are analyzed from computer operator. The employees who report the highest number of instances are felicitated, which acts as an incentive for employees to report near-miss incidents.

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

Yes, the entity provides its employees/workers with access to non-occupational medical and healthcare services. Regular yearly and monthly check-ups are made available to ensure their overall well-being and health.

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY2022-23 Previous Financial Year
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 workplace.

The following measures are taken to ensure a safe and healthy environment:

- i. Checking the use of PPEs
- ii. Displaying safety signage's and boards to create the safety culture.
- iii. Briefing the workers about OHAS guidelines.
- iv. Issuing notices to employees and contractor workers for the non-use of PPEs.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No corrective actions pertaining to above mentioned parameters was necessitated by the Company during the year under review. However, the Company provide safety training covering new employees and workers as well as periodic refresh training to inculcate safety awareness in employees and adopt the best practices.

Mock drills are conducted at regular intervals to enhance awareness and check the effectiveness of existing emergency response.

LEADERSHIP INDICATORS

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

Yes (As per Policy under Workman Compensation and PMJJY)

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

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

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable

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

ESSENTIAL INDICATORS

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

Engaging and collaborating with stakeholders is key for the development of our business strategy. To build a meaningful and transparent relationship, we engage with our stakeholders to form long-term relationships based on trust and a willingness to collaborate. We define our stakeholders as individuals, groups or organizations who have a material influence or are materially influenced by the way we perform

our activities. At Gulshan, we engage with our stakeholders periodically through various channels and proactively communicate relevant information to our stakeholders through meetings, annual report, corporate social responsibility report, integrated report, press releases, social media, etc. We strive to ensure that it is a two-way communication process. Feedback from our stakeholders is welcome so that we can learn the ways to improve our company. The following table mentions different modes through which we engage with our stakeholders and concerns discussed with them.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Quarterly financial reports , Annual General Meeting, Press releases, Website, Stock exchanges, email, Advertisement, Annual Reports	Ongoing, Need Based	<ul style="list-style-type: none"> For stakeholders to know the financial standing of the company; Majorly finance related matters, including any new developments like expansions, business updates, new markets, etc.
Employees	No	E-mails, SMS, WhatsApp, meetings, surveys, letters and website	Ongoing, Need Based	<ul style="list-style-type: none"> To keep employees informed about the organisation’s plans and procedures. To understand employee needs and opinions. To uphold Employee Safety and Well being
Customers	No	Website, E-mail and Phone Call	Ongoing, Need Based	<ul style="list-style-type: none"> Assessment of Product quality and development Addressing grievances and concerns Providing assurance and solutions Feedback and suggestions
Industrial association	No	Tie up with industrial associations through membership and being part of various committees and active participation	Ongoing, Need Based	<ul style="list-style-type: none"> Coordination for Ethanol industry; advocacy to create a common platform for conducive government policies owing to the nature of Ethanol industry in India
Suppliers & vendors	No	Email, Website and Direct Interaction	Ongoing, Need Based	Procurement of materials & service related, Query redressal, Business update

LEADERSHIP INDICATORS

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

It is the endeavor to the company to update all its stake holders on economic, environmental, and social topics on periodic basis. The board has empowered the various committees within the organization to interact with Stakeholders on periodic basis on the ESG matters.

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

Yes. Interaction with the Stakeholders is a continuous process and basis the same actions are initiated. The ESG activities are done where ever feasible. If required the inputs will incorporated into the policies.

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

The Company undertakes maize development activities and provides necessary guidance to marginalized maize growers with regards to the selection of the right variety of propagation materials, agri-inputs and agronomical practices, support in setting-up farmyard manure units, vermicomposting units, provide solar operated sprayers. Health camps are run periodically. Many school intervention programmes have been implemented and remedial education centers have been established for children. Skill training centers (Aashaiye) are being run to ensure skill development, enhancing the employability of the local youth.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of Employees / workers covered (B)	% (B/A)	Total (C)	No. of Employees / workers covered (D)	% (D / C)
Employees						
Permanent	266	240	90%	375	0	0
Other than permanent	0	0	0	0	0	0
Total Employees	266	240	90%	375	0	0
Workers						
Permanent	257	220	85%	214	0	0
Other than permanent	765	573	75%	640	0	0
Total Workers	1022	793	77%	854	0	0

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

Category	Total (A)	FY 2023-24 Current Financial Year				Total (D)	FY 2022-23 Previous Financial Year			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	244	0	0	244	100%	355	0	0	355	100%
Female	22	0	0	22	100%	20	0	0	22	100%
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	257	0	0	257	100%	214	0	0	214	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	765	0	0	765	100%	640	0	0	214	33.44%
Female	0	0	0	0	0	0	0	0	0	0

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	2	7542840	2	10368000
Key Managerial Personnel	2	2929740	1	991080
Employees other than BoD and KMP	242	32933	20	634852
Workers	1022	12298	0	0

*Out of total 8 Directors, remuneration is paid to 4 Executive Directors and does not include commission and sitting fees paid to Non-Executive Directors.

Key Managerial Personnel includes Whole Time Director & CEO, Chief Financial Officer and Company Secretary.

{Asha Mittal has resigned from the post of Company Secretary w.e.f January 13, 2024 and Archisha Tyagi has been appointed as Company Secretary w.e.f January 18, 2024 during the financial year 2023-24.}

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, HR Head at Corporate Office and Unit Heads at different Units are responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

At Gulshan, we have Whistle Blower Policy and Vigil Mechanism and Anti sexual harassment Guidelines to ensure the redressal of grievances related to human rights. The human relations, legal and compliance department, in collaboration with other functions, ensure that the human rights are upheld and reinforced from time to time at the operational level.

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

We have a detailed POSH policy that is readily available for all employees, which includes mechanisms to ensure that the complainant is protected from retaliation. This includes protection against any adverse actions or treatment based on the complaint, such as termination, demotion, or harassment. The policy provides for situations where provisions can be made for support to the complainant during the investigation and resolution process. This can include offering counselling services, granting leaves of absence, or making temporary arrangements to separate the complainant and the accused to ensure a safe working environment.

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

No

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Not applicable

LEADERSHIP INDICATORS

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

- No business process was required to be modified

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

- **Not Applicable**

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

- **Yes**

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

Not Applicable

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

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total electricity consumption (A)	40,94,44,369 MJ	38,12,67,882 MJ
Total fuel consumption (B)	88,29,87,176 MJ	61,50,27,080 MJ
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	129,24,31,545 MJ	99,62,94,962 MJ
Energy intensity per rupee of turnover (<i>Total energy consumption in MJ / turnover in Lakhs rupees</i>)	9379.20	8445.11
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity	--	--

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

No

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

No

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	313,070	4,55,975
(iii) Third party water	834,411	5,26,115

(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,147,481	9,82,090
Total volume of water consumption (in kilolitres)	1,147,481	9,82,090
Water intensity per rupee of turnover (Water consumed in KL / turnover in Lakhs ₹)	8.33	8.32
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

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

Yes

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	PPM	<50PPM	<89 PPM
SOx	PPM	<100PPM	<69 PPM
Particulate matter (PM)	PPM	<30	<49
Persistent organic pollutants (POP)	PPM	-	-
Volatile organic compounds (VOC)	PPM	3-4%	-
Hazardous air pollutants (HAP)	PPM	NIL	-
Carbon Monoxide	PPM	<0.20%	<0.25%
Hydrocarbons	PPM	-	-
NMHC(at 15% O2)	PPM	-	-
Others – please specify	PPM	<100 PPM	<100 PPM

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

No

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	12%	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of turnover		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

No

Setup onsite PCC plant with capacity of 100 tonne per day where we absorb around 44 metric tonne CO2 in a day.

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

No

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	--	--
E-waste (B)	--	--
Bio-medical waste (C)	--	--
Construction and demolition waste (D)	--	--
Battery waste (E)	--	--
Radioactive waste (F)	--	--
Other Hazardous waste. Please specify, if any. (G)	--	--
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	--	--
Total (A+B + C + D + E + F + G + H)	--	--
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	--	--
(ii) Re-used	--	--
(iii) Other recovery operations	--	--
Total	--	--
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	--	--
(ii) Landfilling	226.79 tonnes	--
(iii) Other disposal operations	--	--
Total	226.79 tonnes	--

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

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Not Applicable

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

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

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

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

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

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

LEADERSHIP INDICATORS

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	--	58,32,187
Total fuel consumption (B)	--	--
Energy consumption through other sources (C)	--	--
Total energy consumed from renewable sources (A+B+C)	--	--
From non-renewable sources		
Total electricity consumption (D)	--	--
Total fuel consumption (E)	--	--
Energy consumption through other sources (F)	--	--
Total energy consumed from non-renewable sources (D+E+F)	--	--

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

2. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	660KL	--
- No treatment	--	--
- With treatment – specify level of treatment	660KL	--
(ii) To Groundwater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(iii) To Seawater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(iv) Sent to third-parties	112200 KL	423836
- No treatment	--	--
- With treatment – specify level of treatment	112200 KL	423836
(v) Others	3434000	--
- No treatment	--	--
- With treatment – specify level of treatment	3434000	--
Total water discharged (in kilolitres)	--	--

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

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

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

- (i) Name of the area

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	--	--
(ii) Groundwater	34000	--
(iii) Third party water	--	--
(iv) Seawater / desalinated water	--	--
(v) Others	--	--
Total volume of water withdrawal (in kilolitres)	0.5%	--
Total volume of water consumption (in kilolitres)	--	--
Water intensity per rupee of turnover (Water consumed / turnover)	--	--
Water intensity (optional) – the relevant metric may be selected by the entity	--	--
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	--	--
- No treatment	--	--
- With treatment – specify level of treatment	100%	--
(ii) Into Groundwater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	100%	--
(iii) Into Seawater	--	--
- No treatment	--	--
- With treatment – specify level of treatment	32%	--
(iv) Sent to third-parties	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
(v) Others	--	--
- No treatment	--	--
- With treatment – specify level of treatment	--	--
Total water discharged (in kilolitres)	--	--

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

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		--	--
Total Scope 3 emissions per rupee of turnover		--	--
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

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

- 5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

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

Not Applicable

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

Not Applicable

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

Not Applicable

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

Not Applicable

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

ESSENTIAL INDICATORS

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

10 (Ten)

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	PHD Chamber of Commerce and Industry	National
2	Grain Ethanol Manufacturers Association (GEMA)	National
3	ChiniMandi Association	National
4	Central Pulp and Paper Institute	National
5	All India Starch Manufacturing Association	National
6	All India manufacturing association of Calcium Carbonate	National
7	Jagardia Industries Association	State
8	Bombay Industries Association	State
9	All India Plastic Manufacturers Association	National
10	Plast India Association	National

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
Not Applicable					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

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

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

The company has established a Stakeholders’ Relationship Committee to ensure swift resolution of any grievances or complaints from shareholders and investors. This committee’s primary role is to address issues such as share transfers, non-receipt of annual reports, and unpaid dividends. Furthermore, the committee provides guidance on enhancing investor services and fostering stronger relationships with stakeholders.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small producers	20.73%	37.98%
Sourced directly from within the district and neighbouring districts		

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (in INR)
Not Applicable			

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

The company, while not maintaining a distinct preferential procurement policy, ensures over 50% of its raw material procurement is sourced from local, small, and marginalized farmers. Upholding a non-discriminatory approach towards its suppliers, it has instituted an integrated procurement process.

- (b) From which marginalized /vulnerable groups do you procure? **Farmers**

- (c) What percentage of total procurement (by value) does it constitute? **Nearly 50%**

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Preventive Healthcare including hygiene and sanitation	8000	85%
2	Education including School building & Infrastructure Development	6411	92%
3	Community Infrastructure and Rural Development	2055	100%
4	Ensuring environmental sustainability	5700	88%
5	Other activities	900	90%

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

ESSENTIAL INDICATORS

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

Gulshan Polyols is committed to ensuring customer satisfaction and actively encourages feedback and complaints from consumers. The company has a contact us page on the website which is an easy and accessible channel for customers to submit their complaints and provide feedback.

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

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

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

	FY 2023-24 (Current Financial year)		Remarks	FY 2022-23 (Previous Financial year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	Nil		N.A	Nil		N.A
Advertising	Nil		N.A	Nil		N.A
Cyber-security	Nil		N.A	Nil		N.A
Delivery of essential services	Nil		N.A	Nil		N.A
Restrictive Trade Practices	Nil		N.A	Nil		N.A
Unfair Trade Practices	Nil		N.A	Nil		N.A
Other	Nil		N.A	Nil		N.A

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

	Number	Reasons for recall
Voluntary recalls	0	N.A
Forced recalls	0	N.A

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

Yes, The Company has a cyber security policy in place and posted on the website of the company and can be accessed at <https://www.gulshanindia.com/policy.html>

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

Not Applicable

LEADERSHIP INDICATORS

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

Below is the official website where information on products and services of the entity can be accessed: www.gulshanindia.com

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

Required information as per statutory requirements is made available on the product packages

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

Not Applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Information as per legal requirements is displayed on the product packages. However, there was no survey carried out during the financial year.

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

No

6. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along-with impact -
- b. Percentage of data breaches involving personally identifiable information of customers

There were no reported data breaches.