



GESL/2023-24

GANESHA ECOSPHERE LIMITED

August 29, 2023

To,
The BSE Limited,
Corporate Relationship Department,
1st Floor, New Trading Wing,
Rotunda Building,
PJ Towers,
Dalal Street, Fort,
Mumbai-400 001.
Fax No.: 022-22723121, 22722037
Scrip Code: 514167

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra- Kurla Complex,
Bandra (East),
Mumbai-400051.
Tel No.: 022-26598100-8114/ 66418100
Fax No. : 022-26598237/38
Scrip Symbol: GANECOS

Sub: Business Responsibility and Sustainability Report of the Company

Dear Sir/ Ma'am,

Pursuant to Regulations 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility and Sustainability Report of the Company for the Financial year 2022-23.

Kindly take the above on record and oblige.

Thanking you,

Yours faithfully,

For Ganesha Ecosphere Limited

(Bharat Kumar Sajnani)
Company Secretary-cum-Compliance Officer

Encl: As above

Business Responsibility and Sustainability Report

[Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES

I) DETAILS OF THE ENTITY

Serial no.	Particulars	Response
1.	Corporate identity Number (CIN) of the Entity	L51109UP1987PLC009090
2.	Name of the Listed Entity	Ganesha Ecosphere Limited
3.	Year of incorporation	1987
4.	Registered office address	Village Raipur Rania, Kalpi Road, Kanpur Dehat, Uttar Pradesh-209304
5.	Corporate address	113/216 B, First Floor, Swaroop Nagar, Kanpur, Uttar Pradesh- 208002
6.	E-mail	secretarial@ganeshaecosphere.com
7.	Telephone	0512- 2555505-06
8.	Website	www.ganeshaecosphere.com
9.	Financial year for which reporting is being done	2022-2023
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited; and National Stock Exchange of India Limited.
11.	Paid-up Capital	INR 21,82,93,970 (Divided into 2,18,29,397 equity shares of ₹10 each)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sharad Sharma Designation: Managing Director Email: secretarial@ganeshaecosphere.com Telephone: 0512-2555505-06
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).	The disclosure under this report is on standalone basis, unless otherwise specified.

II) PRODUCTS/SERVICES

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of Recycled Polyester Staple Fibre, Spun Yarn and Dyed Texturized Yarn	96.15

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.	Polyester Staple Fibre	20302	81.05
2.	Spun Yarn	13114	12.34
3.	Dyed Texturized Yarn	20303	2.44

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	4	3	7
International	0	0	0

17. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	19

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	10.66
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c) Type of Customers

A brief on types of customers	The company's customer base includes a diverse set of industries including OEMs to automobile industry, spinning mills, geo-textiles, medical and packaging, textiles and non-woven applications. Main customers are B2B clients. Our products find application in the manufacture of textiles (T-Shirts, body warmers etc.), functional textiles (non-woven air filter fabric, geo textiles, carpets, car upholstery) and fillings (for pillows, duvets, toys) etc.
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IV. EMPLOYEES

18. Details as at the end of the 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)	529	522	98.68%	7	1.32%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	529	522	98.68%	7	1.32%
Workers						
4.	Permanent (F)	2064	1616	78.29%	448	21.71%
5.	Other than Permanent (G)	174	174	100%	0	0
6.	Total workers (F + G)	2238	1790	79.98%	448	20.02%

b) Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	Nil	Nil	-	Nil	-
2.	Other than Permanent (E)	Nil	Nil	-	Nil	-
3.	Total employees (D + E)	Nil	Nil	-	Nil	-
Differently Abled Workers						
4.	Permanent (F)	Nil	Nil	-	Nil	-
5.	Other than Permanent (G)	Nil	Nil	-	Nil	-
6.	Total workers (F + G)	Nil	Nil	-	Nil	-

19. Participation/Inclusion/Representation of women:

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5
Key Management Personnel	2*	0	-

* excluding the members of the Board.

20. Turnover rate for permanent employees and workers:

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.88	0	11.68	15.82	42.86	16.20	10.82	12.50	10.85
Permanent Workers	41.83	40.85	41.62	60	81.95	63.99	48.96	67.44	52.42

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)
21. 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.	Ganesha Ecopet Private Limited	Subsidiary	100 %	No
2.	Ganesha Ecotech Private Limited	Subsidiary	100 %	No
3.	Ganesha Overseas Private Limited	Subsidiary	100 %	No

VI. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS

22. S. No.	Requirement	Response
I	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
II	Turnover (₹ in Lakh)	1,13,285.92
III	Net worth (₹ in Lakh)	65,335.13

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES
23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	10	Nil	Resolved during the year	13	1	*
Employees and workers	Yes	10	Nil	Resolved during the year	1	Nil	Resolved during the year
Customers	Yes	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	Yes	Nil	Nil	-	Nil	Nil	-

* Responded by the company on 25th March, 2022 & closed by BSE on 5th April, 2022.

The policy can be accessed at <https://ganeshaecosphere.com/corporate-governance-policies>

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

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.	Energy Consumption	Risk and Opportunity	<p>Risk: The operational activities of the company necessitate a substantial quantity of energy, particularly in relation to the recycling process.</p> <p>Opportunity: Ganesh has the potential to transition to the utilization of energy-efficient technologies like solar panels, resulting in reduced operational expenses and a diminished carbon footprint.</p>	<p>The Company is committed to efficiently utilize its resources and ensure minimum consumption in all its processes. With energy saving initiatives, process optimisation and overall operations efficiency, the Company shall be able to optimise its energy consumption and reduce carbon emissions. Augmenting its efforts in using alternate sources of energy, the Company has also partnered with a leading IPP for supplying of 17.43 MWp Solar Power for captive consumption and such supply has been started during the year under review.</p>	<p>Negative: High energy demands, especially in recycling, can burden operational costs, decrease profitability, and weaken competitiveness due to higher expenses.</p> <p>Positive: Integrating energy-efficient technologies leads to significant cost savings over the long term.</p>
2.	Waste Management	Opportunity	<p>Ganesh’s core emphasis is on processing of Polyethylene Terephthalate (PET) waste. Go Rewrite, launched by the Company, envisions to close the plastic recycling loop, fulfilling the demand for quality recycled packaging products.</p>	-	<p>Positive: Efforts are being made to grasp the opportunity of recycling other plastic waste in view of its accelerated demand. Moreover, managing waste at each stage of the manufacturing process has direct impact on achieving the resource efficiency and may result to positive financial impact.</p>

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)
3.	Materials Sourcing & Efficiency	Risk and Opportunity	<p>From a risk perspective, Ganesha may encounter difficulties in procuring an adequate supply of PET waste for recycling purposes. Inefficient material sourcing can result in escalated costs and diminished profit margins, exerting a negative impact on the company's financial well-being.</p> <p>Conversely, enhancing material sourcing and efficiency can yield superior-quality recycled products, curtail production costs, and minimize environmental footprints.</p>	Ganesha maintains an extensive PET waste collection network, ensuring cost-effective material acquisition. In its subsidiaries, it has established rPET chips plant and washing plant in South India and Nepal to further strengthen its raw material sourcing platform.	<p>Negative: Ineffective material sourcing methods might lead to increased expenses and reduced profit margins, ultimately affecting the financial health.</p> <p>Positive: Enhancing material sourcing and efficiency benefits the company financially by reducing costs, improving product quality and minimizing environmental impact.</p>
4.	Business Model Resilience	Opportunity	Business Model Resilience represents a notable opportunity for Ganesha, enabling it to adapt and thrive amidst evolving market conditions and challenges, such as regulatory changes and shifts in consumer preferences.	-	<p>Positive: Ganesha can expand its market share, bolster sales revenue, and attract a broader customer base.</p>
5.	Growing Demand for Sustainable Products	Opportunity	Ganesha recognizes the changing consumer trend towards sustainability and the increasing desire for eco-friendly products. To leverage this opportunity, Ganesha has positioned itself as a premier PET recycling and processing leader. This allows Ganesha to supply high-quality, sustainable materials to the textile and packaging sectors, addressing the rising demand for environmentally conscious alternatives.	-	<p>Positive: Ganesha's focus on providing high-quality, sustainable materials like recycled polyester fibres and yarns aligns with the rising demand for eco-friendly choices. This strategy can lead to positive financial outcomes through increased sales, premium pricing, market leadership, enhanced brand reputation.</p>

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.

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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
	Particulars of the Policies	Anti-corruption or anti-bribery policy, Ethical Policy	Supplier Code of conduct and Policy on Producer Responsibility	Social policy, Complaint Policy	Stakeholder Management Policy	Human Rights Policy and Social Policy	Environmental Policy	Policy on Responsible Advocacy	Corporate Social Responsibility Policy	Cyber Security and Data Privacy Policy
	b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
		All policies have been approved by the Risk Management & Strategic Planning Committee of the Board.								
	c) Web Link of the Policies, if available	https://ganeshaeosphere.com/corporate-governance-policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No								
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.	<ul style="list-style-type: none"> • ISO 9001:2015 (Quality Management System), • ISO 14001:2015 (Environmental Management System), • ISO 45001:2018 (OH&S), • OEKO-TEX Standard 100 • Global recycled standard 								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	In the current year, we are setting commitments, goals and targets for environment, social and governance parameters to develop our ESG roadmap.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	Not applicable.								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9																		
Governance, leadership and oversight																												
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	<p>“As the Director responsible for Business Responsibility, I am delighted to share our organization’s strides in tackling significant Environmental, Social, and Governance (ESG) challenges. Being a plastic waste recycler, we recognize our accountability towards the environment, society and the communities we serve.</p> <p>Our unwavering commitment to sustainability is a cornerstone of our business strategy, and we are proud to state that we are making remarkable strides in achieving our goals.</p> <p>We have accomplished significant milestones, such as reducing our carbon footprint and investing in local communities, through diverse initiatives. We remain committed to enhancing our ESG performance continually and are setting new benchmarks for the future. Our ultimate objective is to be a pioneer in sustainability, not only within our industry but also across all sectors.”</p> <p>Sharad Sharma, (Managing Director) DIN: 00383178</p>																										
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Risk Management & Strategic Planning Committee is responsible for implementation and oversight of the Business Responsibility policy(ies) with overall supervision of the Board.																										
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	<p>Risk Management & Strategic Planning Committee has been tasked with decision-making authority on all aspects related to sustainability issues.</p> <p>Composition of Risk Management & Strategic Planning Committee:</p> <table border="1"> <thead> <tr> <th>Name</th> <th>Designation</th> <th>Role</th> </tr> </thead> <tbody> <tr> <td>Mr. Shyam Sunder Sharmma DIN: 00530921</td> <td>Non-Executive Chairman</td> <td>Chairman</td> </tr> <tr> <td>Mr. Vishnu Dutt Khandelwal DIN: 00383507</td> <td>Executive Vice Chairman</td> <td>Member</td> </tr> <tr> <td>Mr. Sharad Sharma DIN: 00383178</td> <td>Managing Director & CEO</td> <td>Member</td> </tr> <tr> <td>Mr. Pradeep Kumar Goenka DIN: 00404746</td> <td>Non- Executive Independent Director</td> <td>Member</td> </tr> <tr> <td>Mr. Abhilash Lal DIN: 03203177</td> <td>Non- Executive Independent Director</td> <td>Member</td> </tr> </tbody> </table>									Name	Designation	Role	Mr. Shyam Sunder Sharmma DIN: 00530921	Non-Executive Chairman	Chairman	Mr. Vishnu Dutt Khandelwal DIN: 00383507	Executive Vice Chairman	Member	Mr. Sharad Sharma DIN: 00383178	Managing Director & CEO	Member	Mr. Pradeep Kumar Goenka DIN: 00404746	Non- Executive Independent Director	Member	Mr. Abhilash Lal DIN: 03203177	Non- Executive Independent Director	Member
Name	Designation	Role																										
Mr. Shyam Sunder Sharmma DIN: 00530921	Non-Executive Chairman	Chairman																										
Mr. Vishnu Dutt Khandelwal DIN: 00383507	Executive Vice Chairman	Member																										
Mr. Sharad Sharma DIN: 00383178	Managing Director & CEO	Member																										
Mr. Pradeep Kumar Goenka DIN: 00404746	Non- Executive Independent Director	Member																										
Mr. Abhilash Lal DIN: 03203177	Non- Executive Independent Director	Member																										

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Risk Management & Strategic Planning Committee									Annually
	BR Head									Quarterly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with all the statutory requirements of principles to the extent applicable and review was undertaken by the Risk Management & Strategic Planing Committee.									Annually

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	J. Sundharesan & Associates, specialising in Compliance, Governance and Sustainability advisory has provided a 'limited assurance' on certain Identified Sustainability Indicators based on NGBRC.								

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the principles and core element with key processes and decisions. The Company has disclosed all mandatory disclosures under the BRSR framework. The Company is in the process of disclosing leadership indicators from upcoming financial years.

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 Key Managerial Personnel	4 (as part of Board Meetings)	Updates relating to regulatory changes are given to the Board of Directors & KMP. The topics include: <ul style="list-style-type: none"> • Corporate Governance; • Companies Act & SEBI Listing Regulations; • Business Process Improvements; • Code of Conduct; • Director’s Independence criterion; • Insider Trading Regulations. 	100%
Employees other than BOD and KMPs	25	<ul style="list-style-type: none"> • PPE, machine handling and electrical safety • Firefighting use of cylinders • Awareness training on quality management, • Health and safety • Environmental management, industrial pollution & protection • Hazardous & non- hazardous waste, chemical waste handling 	100%
Workers	24	<ul style="list-style-type: none"> • PPE, machine handling and electrical safety • Firefighting use of cylinders • Awareness training on quality management • Health and safety, GRS, environmental management systems, Industrial pollution & protection • Good housekeeping system • Hazardous & non- hazardous waste, chemical waste handling. 	100%

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

MONETARY					
Particulars	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	None	NA	NA	NA	NA
Settlement	None	NA	NA	NA	NA
Compounding fee	None	NA	NA	NA	NA

NON-MONETARY					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	None	NA	NA	NA	
Punishment	None	NA	NA	NA	

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:

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, Ganesha has developed a comprehensive Anti-Corruption or Anti-Bribery Policy. The Policy serves as a testament to the Ganesha's unwavering dedication towards upholding the ethical standards in all its business dealings.
- The Policy can be accessed at the given link:
<https://ganeshaecosphere.com/corporate-governance-policies>

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

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

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

7. Corrective Actions:

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

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	100%	100%	-
Capex	100%	-	Efforts are taken to reduce the environmental impact by the installation of rooftop solar, energy efficient pumps, etc.

2. **Sustainable sourcing:**

Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Ganesh, as a plastic waste recycler, prioritizes environmental and social factors in its procurement process. The raw material sourcing is primarily being done domestically through road transport. Vendors and service providers are encouraged to adopt practices based on generally accepted standards regarding Environment, Health, and Safety. Adequate steps are taken for safety during transportation and optimization of logistics to mitigate the impact on climate.
If yes, what percentage of inputs were sourced sustainably?	

3. **Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:**

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.	With recycling plastic waste into useful products, we bring a real difference to businesses, environment & communities. The packaging waste, hazardous waste and e-waste are sold to authorised vendors for safe disposal. The Company has set up an Effluent Treatment Plant (ETP) for the responsible discharge of waste. Regarding other types of waste, such as ash and sludge, we employ a sustainable practice of landfilling for disposal.
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4. **Extended Producer Responsibility (EPR) plan:**

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.	Ganesh is registered as plastic waste processor under Extended Producer Responsibility (EPR) regulations.
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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	522	522	100%	522	100%	0	-	0	-	0	-
Female	7	7	100%	7	100%	0	-	0	-	0	-
Total	529	529	100%	529	100%	0	-	0	-	0	-
Other than Permanent employees											
Male	Nil	-	-	-	-	-	-	-	-	-	-
Female	Nil	-	-	-	-	-	-	-	-	-	-
Total	Nil	-	-	-	-	-	-	-	-	-	-

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	1616	1616	100%	1616	100%	0	-	0	-	0	-
Female	448	448	100%	448	100%	448	100%	0	-	448	100%
Total	2064	2064	100%	2064	100%	448	21.71%	0	-	448	21.71%
Other than Permanent workers											
Male	174	174	100%	174	100%	0	-	0	-	0	-
Female	0	0	-	0	-	0	-	0	-	0	-
Total	174	174	100%	174	100%	0	-	0	-	0	-

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

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
	PF	57.48%	84.23%	Yes	53.58%	83.04%
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	34.89%	93.45%	Yes	42.48%	96.89%	Yes
Others, please specify	-	-	-	-	-	-

3. Accessibility of workplaces:

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	The Company provides access to all offices and premises for all employees, including those with disabilities. We seek input from employees to improve and manage the mobility needs of individuals with disabilities and strive to ensure that our buildings, rooms, toilets, and recreational areas are securely accessible.
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4. Equal Opportunity Policy:

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.	Our organization’s “Social Policy” is committed to upholding and promoting equal opportunity for all, in accordance with the Rights of Persons with Disabilities Act 2016. The policy can be accessed at https://ganeshhaecosphere.com/corporate-governance-policies
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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	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

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, Ganeshha is committed to providing an inclusive and supportive work environment for all employees. It encourages employees to share their concerns with their reporting heads and HR. The Company has adopted a Whistle Blower Policy for vigil mechanism for Directors and employees to report to the management about the unethical behaviour, fraud or violation of Company’s code of conduct. The Policy also outlines the provision of adequate safeguards for the employees.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	529	Nil	Nil	500	Nil	Nil
Male	522	Nil	Nil	493	Nil	Nil
Female	7	Nil	Nil	7	Nil	Nil
Total Permanent Workers	2064	Nil	Nil	2087	Nil	Nil
Male	1616	Nil	Nil	1738	Nil	Nil
Female	448	Nil	Nil	349	Nil	Nil

8. Details of training given to employees and workers:

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	On Health and safety		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	522	420	80.46%	373	71.46%	493	380	77.08%	326	66.13%
Female	7	5	71.43%	4	57.14%	7	4	57.14%	7	100%
Total	529	425	80.34%	377	71.27%	500	384	76.8%	333	66.6%
Workers										
Male	1616	1360	84.16%	1190	73.64%	1738	1412	81.24%	1096	63.06%
Female	448	351	78.35%	285	63.62%	349	266	76.22%	205	58.74%
Total	2064	1711	82.90%	1475	71.46%	2087	1678	80.40%	1301	62.34%

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
	Employees					
Male	522	522	100%	493	487	98.78%
Female	7	7	100%	7	7	100%
Total	529	529	100%	500	494	98.8%
Workers						
Male	1616	1616	100%	1738	1738	100%
Female	448	448	100%	349	349	100%
Total	2064	2064	100%	2087	2087	100%

10. Health and safety management system:

S. no	Particulars	Response
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, an Occupational Health and Safety Management System has been implemented which includes ISO 45001:2018 (OHSAS) and ISO 14001:2015 (EMS) certifications. The same extends to the entire organization.
b)	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Ganeshha recognizes identifying work-related hazards and assessing risks is critical for ensuring the safety and well-being of employees. To achieve this, Unit wise trainings are conducted to mitigate the risk and processes are periodically reviewed to ensure safety at workplace.
c)	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	Yes, Ganeshha has processes in place for workers to report work-related hazards and to remove themselves from such risks. These processes include clear reporting channels and procedures for employees to report hazards, near-misses, and incidents, as well as the provision of training and resources to enable workers to identify and report potential hazards.
d)	Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Ganeshha offers its employees access to a range of non-occupational medical and healthcare services. These services encompass 24/7 ambulance availability, the establishment of clinics across various units and routine health check-ups.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
		(Current Financial Year)	(Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.14	Nil
	Workers	0.36	0.26
Total recordable work-related injuries	Employees	1	Nil
	Workers	11	13
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

12. Measures to ensure a safe and healthy workplace:

Describe the measures taken by the entity to ensure a safe and healthy workplace.	Ganesh Ecosphere Limited prioritizes the health and safety of employees, clients, and visitors and have implemented various policies & procedures that comply with relevant regulations and standards. These measures include regular risk assessments, providing appropriate training and personal protective equipment, strict protocols for hazardous materials, regular cleaning and disinfection and encouraging employee reporting of any concerns. Ganesh Ecosphere Limited will continue to review and improve its policies and procedures to maintain the highest standards of health and safety.
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13. Number of Complaints on the following made by employees and workers:

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	3	0	All complaints were resolved	Nil	Nil	-
Health & Safety	7	0	All complaints were resolved	1	0	All complaints were resolved

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. Corrective Actions:

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 significant risks or concerns were highlighted in the assessment.
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PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

A) ESSENTIAL INDICATORS:

1. Identification of stakeholders group:

Describe the processes for identifying key stakeholder groups of the entity	<p>The stakeholder identification process at Ganesha include the following scope in identifying the stakeholders:</p> <ul style="list-style-type: none"> • Dependency – groups or individuals who are directly or indirectly dependent on the Company’s activities, products/services or on whom the Company is dependent in order to operate. • Responsibility – groups or individuals to whom the Company has, or in the future may have, legal, commercial, operational or ethical/moral responsibilities. • Attention – groups or individuals who need immediate attention from the Company about financial, wider economic, social or environmental issues. • Influence – groups or individuals who can have an impact on the Company or a stakeholder’s strategic or operational decision-making.
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2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	<ul style="list-style-type: none"> • Annual General Meeting & Shareholder meetings • Emails, Stock Exchange (SE) intimations, • Annual report & media releases etc. 	Quarterly	Dividends, profitability and financial stability, growth prospects
Customers	No	<ul style="list-style-type: none"> • Customer feedback, • Grievance redressal mechanism • Brochures and catalogues 	Daily	Product – related information, Grievance Redressal, Customer feedback
Employees and workers	No	<ul style="list-style-type: none"> • Regular performance review and feedback. • Programmes catered around overall wellbeing. • Emails, Notice Board, Meetings 	Daily	Employee concerns, communication, and feedback mechanisms
Government/ Regulatory Authorities	No	<ul style="list-style-type: none"> • E-mails and letters. • Regulatory filings. 	Periodically	Regulatory compliance, workforce development, employment policies, and skill-building initiatives.
Community	No	<ul style="list-style-type: none"> • Collaboration with non-governmental organisations (NGOs). • CSR and sustainability initiatives. 	Periodically	Water and natural resource management, community development, education/ skill development, livelihood support, and sustainability reporting.

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
Professionals/ Consultants	No	<ul style="list-style-type: none"> Emails. Need based meetings. Periodical Reports. 	Quarterly and Requirement basis	Compliance to legal requirements, advice on business, legal, tax and other issues.

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 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	529	479	90.55%	500	437	87.40%
Other than permanent	0	0	-	0	0	-
Total Employees	529	479	90.55%	500	437	87.40%
Workers						
Permanent	2064	1548	75%	2087	1500	71.87%
Other than permanent	174	134	77.01%	197	121	61.42%
Total Workers	2238	1682	75.16%	2284	1621	70.97%

2. Details of minimum wages paid to employees and workers:

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	522	0	-	522	100%	493	0	-	493	100%
Female	7	0	-	7	100%	7	0	-	7	100%
Other than Permanent										
Male	0	0	-	0	-	0	0	-	0	-
Female	0	0	-	0	-	0	0	-	0	-
Workers										
Permanent										
Male	1616	450	27.85%	1166	72.15%	1738	420	24.17%	1318	75.83%
Female	448	118	26.34%	330	73.66%	349	92	26.36	257	73.64%

Category	FY 2022-23 (Current Financial Year)				FY 2021-22 (Previous Financial Year)					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	%(E/D)	No.(F)	%(F/D)
Other than Permanent										
Male	174	0	-	174	100%	197	0	-	197	100%
Female	0	0	-	0	-	0	0	-	0	-

3. Details of remuneration/salary/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakh)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakh)
Board of Directors (BoD)	7	28.20	1	7.20
Key Managerial Personnel	2	22.01	-	-
Employees other than BoD and KMP	520	3.10	7	2.88
Workers	1616	1.28	448	1.25

4. Focal point for addressing human rights:

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)

Mr. Kamal Kumar Jain currently serving as the Vice- President (Admin & Legal) has been designated as the person responsible for addressing all aspects and practices related to Human Rights.

5. Internal mechanisms in place to redress grievances related to human rights issues:

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

Ganesha has implemented various internal mechanisms to address human rights grievances. Firstly, the company has established a confidential and accessible complaint system that allows individuals to report any concerns regarding human rights violations. These complaints are thoroughly investigated and necessary remedial action is taken to address the grievances.

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

7. Prevention of discrimination and harassment cases:

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

Ganesh prevents workplace harassment through a comprehensive mechanism of policies, guidelines, and a code of conduct. This includes a confidential reporting system for incidents, followed by thorough investigations and corrective actions. Employees receive ongoing training to recognize and prevent harassment.

8. Human rights requirements forming part of your business agreements and contracts:

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

Yes, wherever, there is a requirement of the business arrangement, the suitable conditions related to human rights requirement are incorporated in such contract/agreement.

9. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	NA

10. Corrective Actions to address significant risks / concerns arising from the assessments:

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

No such significant risk has been identified during the assessment.

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:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	225017.36 GJ	167535.16 GJ
Total fuel consumption (B)	3015.00 GJ	3913.76 GJ
Energy consumption through other sources (C)	103279.95 GJ	154294.11 GJ
Total energy consumption (A+B+C)	331312.32 GJ	325743.03 GJ
Energy intensity per rupee of turnover (Total energy consumption (GJ) / turnover in INR Lakh)	2.92	3.19

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.

Ganesh has not conducted any independent assessment/ evaluation by an external agency.

2. Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India:

This particular section is not applicable, as Ganesh has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	219548.2	205764.3
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	219548.2	205764.3
Total volume of water consumption (in kilolitres)	219548.2	205764.3
Water intensity per rupee of turnover (Water consumed / turnover in INR Lakh)	1.94	2.01
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 independent assessment/ evaluation/assurance has been carried out by an external agency.

4. Mechanism for Zero Liquid Discharge:

Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	<p>Ganesha is endeavouring to introduce a Zero Liquid Discharge system within a water treatment process, ensuring that all wastewater undergoes purification and is subsequently reused. To achieve this, sewage and effluent treatment plants have been set up to effectively cleanse the waste water.</p> <p>Each individual unit is outfitted with state-of-the-art Effluent Treatment Plants and pollution control devices.</p>
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5. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NOx	mg/m ³	6103628.18	3733336.67
SOx	mg/m ³	291757.92	1809850.42
Particulate matter (PM)	mg/m ³	1151840.08	1366934.31
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

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, Ganesha has conducted independent assessment/ evaluation by Enviro-tech Services and Devansh Testing & Research Laboratory Private Limited & ITL Labs Pvt. Ltd

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Units	FY 2022-23	FY 2021-22
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
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	Metric tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent		

Ganesha is currently exploring frameworks to measure greenhouse gas emissions.

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.

Ganesha has not conducted any independent assessment/ evaluation by an external agency.

7. Project related to reducing Green House Gas emission:

Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.	Ganesha recognizes the importance of reducing greenhouse gas emissions to mitigate environmental risks associated with excessive energy consumption. Ganesha uses energy-efficient technologies and renewable energy sources, such as solar panels, to reduce its carbon footprint and promote long-term sustainability. These measures not only reduce greenhouse gas emissions but also result in cost savings.
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8. Provide details related to waste management by the entity:

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	6.39	0.02
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	17.51	33.66
Total (A+ B + C + D + E + F + G + H)	23.90	33.68
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	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	23.90	33.68
Total	23.90	33.68

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.

Ganesha has not conducted any independent assessment/ evaluation by an external agency.

9. Waste management practices adopted in the establishment:

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 main area of focus for Ganesha is centred on the processing of PET plastic waste. Consequently, Ganesha has taken measures to ensure that 100% of this category of waste is deemed suitable for recycling. This approach guarantees that there is negligible residual waste generated from the PET plastic processing activities.

Additionally, it follows a practice of processing all incoming materials to ensure that they are recyclable. Any waste generated during the processing of PET plastic is subjected to recycling as part of the company's operational procedures.

Furthermore, Ganesha conducts its operations without employing any hazardous chemicals during the PET plastic processing phase. This aspect aligns with the nature of Ganesha's business and its commitment to operating in an environmentally conscious manner.

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.
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Ganesha does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

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

Considering the nature of the Business, this particular section is not applicable to Ganesha.

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:

Yes.

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) Affiliations with trade and industry chambers/ associations:

Number of affiliations with trade and industry chambers/ associations.

Ganesha is affiliated with Five 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.	Indian Industries Association (IIA)	National
2.	All India Plastics Manufactures' Association (AIPMA)	National
3.	All India Recycled Fibre and Yarn Manufactures Association	National
4.	Material Recycling Association of India (MRAI)	National
5.	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC)	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:

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
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Not applicable as there were no projects that required SIA to be undertaken under Law.

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

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)
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Not applicable as there were no projects that required Rehabilitation and Resettlement (R&R)

3. Community redressal mechanism:

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

Ganesha closely collaborates with the community in key areas such as education, sustainable infrastructure, healthcare, hunger eradication, poverty alleviation, and training. It employs effective strategies to assess project success, including beneficiary consultations. Ganesha ensures beneficiary feedback through a robust grievance redressal mechanism in partnership with its CSR team, maintaining a strong record of addressing concerns and no significant grievances reported to date.

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

Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	Not significant	
Sourced directly from within the district and neighbouring districts	~25%	

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

ESSENTIAL INDICATORS:

1. Consumer Complaints and feedback:

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

Ganesha has put in place mechanisms to receive and respond to consumer complaints and feedback. The Marketing and Sales department is responsible for managing all complaints and can be contacted through both email and other informal communication channels. Upon receiving a complaint, the department assesses its credibility and nature before proceeding with appropriate action. If there is a mistake in the supply of the wrong-coloured recycled material or any other general supply issue, the department takes prompt action to resolve the complaint. Although quality concerns are infrequent, we take them seriously and work quickly to address and resolve them.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable*
Safe and responsible usage	
Recycling and/or safe disposal	

* The Company's products conform to all applicable statutory parameters.

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

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

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

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

5. Cyber security policy:

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 cyber security policy at Ganesha Ecosphere is crucial for safeguarding its digital assets against cyber threats. It encompasses information systems, networks, and data security, roles and responsibilities, and incident response procedures. All employees, contractors, and interns are required to comply with this policy, which includes protecting confidential data, securing devices, adhering to safe email practices, properly managing passwords, ensuring secure data transfer, and reporting security breaches. The IT Team is responsible for installing security measures, providing training, and investigating breaches.

Ganesha Ecosphere's cyber security policy establishes the framework and guidelines for cyber security and risks associated with data privacy. The same can be accessed at : <https://ganeshaecosphere.com/corporate-governance-policies>

6. Corrective Actions:

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