

July 14, 2023

National Stock Exchange of India Ltd., Listing Compliance Department Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Scrip Symbol: GALXYSURF	BSE Limited, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 Scrip Code: 540935
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Subject: Business Responsibility and Sustainability Report for Financial Year (FY) 2022-23.

Dear Sir/ Madam,

This is to inform you that in terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the FY 2022-23. The BRSR also forms part of the Annual Report for the FY 2022-23, submitted to the exchange vide letter dated 14th July 2023.

This is for your information and records.

Yours faithfully,

For **Galaxy Surfactants Limited**

Niranjan Ketkar

Company Secretary

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BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

BRSR SECTION A: GENERAL DISCLOSURES

Details of the listed entity

1. **Corporate Identity Number (CIN):** L39877MH1986PLC039877
2. **Name of the Listed Entity:** Galaxy Surfactants Limited
3. **Year of Incorporation:** Tuesday, May 20, 1986
4. **Registered Office Address:** C-49/2, TTC Industrial Area, Pawne, Navi Mumbai, Maharashtra – 400703
5. **Corporate Address:** C-49/2, TTC Industrial Area, Pawne, Navi Mumbai, Maharashtra – 400703
6. **E-mail:** investorservices@galaxysurfactants.com
7. **Telephone:** +91-22-2761 6666
8. **Website:** <http://www.galaxysurfactants.com/>
9. **Financial year for which reporting is being done:** April 1, 2022 to March 31, 2023
10. **Paid-up Capital:** ₹ 35.45 Cr
11. **Name of the Stock Exchange(s) where shares are listed:** Equity shares are listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
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: Mr. U. Shekhar - Managing Director (DIN 00265017)
 - Telephone number: +91-22-27616666
 - E-mail Id: sustainability@galaxysurfactants.com
13. **Reporting boundary: Products / services:** Disclosures of Galaxy Surfactants under this report are made on a standalone basis.

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

Description of main activity	Description of business activity	% of turnover
Manufacture of chemicals and chemical products	Manufacturing of speciality organic chemicals for Home and Personal Care industry	100%

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

Product / Service	NIC Code	% of total turnover contributed
Speciality Organic Chemicals for Home and Personal Care.	2023*	100%

* As per the National Industrial Classification – Ministry of Statistics and Programme implementation

Operations

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

Locations	Number of plants	Number of offices	Total
National	5	4	9
International	2*	1	3

*Subsidiary plants

17. Markets served by the entity:

a) Number of locations:

Locations	Number
National (no. of states)	Pan-India
International (no. of countries)	80+

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

The contribution of exports as a percentage of the total turnover of the Company is 45.56%.

c) A brief on types of customers:

Galaxy Surfactants Ltd. has a diverse customer base that includes leading multinational corporations as well as small and medium-sized enterprises. Galaxy customers are primarily in the home and personal care sector. Galaxy customer base is spread across more than 80 countries, including India, the United States, Europe, and Asia-Pacific. In recent times, Galaxy is exploring the emerging markets of Africa Middle East and Turkey. Our products provide some of the key functional characteristics to an array of consumer-centric personal care and home care products, including, shampoos, conditioners, body wash formulations, soap bars, liquid soaps, tubes of toothpaste, laundry detergents, and dishwashing products. Our customers maintain strict qualification and/or certification procedures, which typically result in a high degree of collaboration for proficient product development.

Employees

18. Details as at the end of financial year:

a) Employees and workers (including differently abled):

	No.	% of total
Employees		
Permanent	807	
Male	656	81%
Female	151	19%
Other than Permanent	59	
Male	44	75%
Female	15	25%
Total Employees	866	
Male	700	81%
Female	166	19%
Workers		
Permanent	861	
Male	861	100%
Female	Nil	0%
Other than Permanent	504	
Male	484	96%
Female	20	4%
Total Workers	1365	
Male	1345	98.5%
Female	20	1.5%

b) Differently abled employees and workers:

	No.	% of total
Differently abled employees		
Permanent	2	
Male	1	50%
Female	1	50%
Other than permanent		
Male	Nil	-
Female	Nil	-
Total differently abled employees	2	
Male	1	50%
Female	1	50%

19. Participation / Inclusion / Representation of women:

	No.	% of total
Board of Directors	9	
Female	1	11%
Key Management Personnel (including 3 Executive Directors)	5	
Female	0	0%

20. Turnover rate for permanent employees and workers:

	Turnover rate in FY 2022-23	Turnover rate in FY 2021-22	Turnover rate in FY 2020-21
Permanent employees	24%	23%	19%
Male	15%	13%	12%
Female	20%	19%	13%
Permanent workers	7%	8%	5%
Male	7%	8%	5%
Female	0%	0%	0%

Holding, Subsidiary and Associate Companies (including Joint Ventures)**21. Names of holding / subsidiary / associate companies / joint ventures:**

	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / subsidiary / associate / joint venture	% of shares held by listed entity	Entity (A) participate in the business responsibility initiatives of the listed entity
1	Galaxy Chemicals Inc*	Subsidiary	100	Yes
2	Galaxy Holdings (Mauritius) Ltd	Subsidiary	100	Yes
3	Galaxy Chemicals (Egypt) S.A.E.	Subsidiary	100	Yes
4	Rainbow Holdings GmbH	Subsidiary	100	Yes
5	TRI-K Industries Inc	Subsidiary	100	Yes
6	Sorion Solar Private Limited	Associate Company	28.49	No

* The Board has approved winding up of the Company and the same would be commenced after necessary approvals are received from the authorities in India and US.

CSR Details**22. CSR Activities**

I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

II. Turnover: ₹ 3145.85 Cr.*

III. Net worth: ₹ 1223.95 Cr.*

IV. Total amount spent on CSR for FY23: ₹ 4.45 Cr.

*Standalone financials as of 31st March 2023

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	FY 2022-23			FY 2021-22		
		Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Communities	Yes	Nil	NA	-	Nil	Nil	-
Investors (other than shareholders)	Yes	Nil	NA	-	Nil	Nil	-
Shareholders	Yes	3	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place If Yes, then provide web-link for grievance redress policy	FY 2022-23			FY 2021-22		
		Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Employees and workers	Yes	2	Nil	-	1	Nil	-
Customers	Yes	NA	NA	-	NA	NA	-
Value Chain Partners	Yes	Nil	Nil	-	Nil	Nil	-
Other	Yes	Nil	Nil	-	Nil	Nil	-

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:

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 (Indicate positive or negative implications)
1 Employee Safety, Health, and Well-being	Risk and Opportunity	Aim to achieve and sustain an incident-free organization	<ul style="list-style-type: none"> Launched behavior-based safety (BBS) program to rejuvenate employees' knowledge on safety behaviors. Implemented ISO 45001:2018 Occupational Health and Safety management system at various manufacturing locations. Safety performance is reviewed by the Higher management in monthly safety meets. External/ Internal Board reviews safety performance on a quarterly basis. Regularly train employees and contract workers on topics like Behavioural Safety, Fire Safety, SCBA, MSDS, EMS OH&S Standards, Responsible Care, etc. Separate dedicated team for Process Safety. 	<ul style="list-style-type: none"> It helps us to run our plants efficiently and effectively for a budgeted number of hours. It helps us to achieve zero accidents. It helps to meet our financial goals and objective
2 Innovation Product Quality and Safety	Opportunity	<ul style="list-style-type: none"> Regulations on product safety, quality Sustainability norms of customers 	<ul style="list-style-type: none"> Committed to developing safe, sustainable, and eco-friendly products, processes, technologies, and services and to adopting Life Cycle thinking contributing towards product stewardship. Galaxy took up Life Cycle Assessment based on ISO 14040 / 14044 as a part of assessing the total impact of the product. Completed Life Cycle Assessment of 43 products. Focuses on strengthening Sustainable Product Development, Product Safety. Plans to assess most of its product range for their total environmental impacts, moving beyond basics like energy and water intensity of the products. Adopted the principles of GMP and Quality Risk Management Approaches at all manufacturing sites. 	<ul style="list-style-type: none"> It helps us to understand our customers better and meet their requirements for quality improvement and product safety on a continuous basis. Innovation has given us an opportunity to cull out revenue enhancement projects.

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 (Indicate positive or negative implications)	
3	Ethics and Governance	Opportunity	<ul style="list-style-type: none"> Committed to develop an excellent working culture Good governance help to attract and retain talent Improve brand value among stakeholders Smooth business operation 	<ul style="list-style-type: none"> Corporate BSC (balanced scorecard) considers compliance as one of the Key Result Areas and continuous stress is put on monitoring, reporting and corrective/preventive actions of the same. Employees undergo mandatory training on the whistle-blower policy. Encourage, protect, and recognize "Whistleblowing" to prevent brand and reputational risks. Zero tolerance for statutory non-compliance. Bringing 'Galaxy Code of Conduct' into the realm of discussion while handling dilemmas, conflicting choices and paradoxes. "Value Workshops" are conducted to ensure that the linkages between values and behaviors are well understood. 	<ul style="list-style-type: none"> These mitigation practices help us with de-risking facilities, healthy work environment which brings better productivity. Adherence to regulatory compliance, attract customers and grow business.
4	Water Stewardship	Risk and Opportunity	Water Disclosure	<ul style="list-style-type: none"> Ensuring that our manufacturing units in India are Zero Liquid Discharge Units. Aim to achieve ZLD (Zero Liquid Discharge) at our Egypt location. Galaxy has incorporated multiple water conservation projects like recycling, condensate recovery, steam recovery and several water stress adaptation projects within and outside the boundary. Some of the initiatives related to water stewardship are rainwater harvesting, water conservation projects, drinking water availability, rejuvenation of wells, proper sanitation facilities, check dam creation, De-silting of water bodies, Installation of Kedia Farm Pattern (Patented) rainwater harvesting structures in fields of farmers, etc. Established mechanisms for monitoring water intake and consumption. 	Galaxy is 1.4 times water positive at the corporate level. We have an opportunity to be water positive at individual sites. As Galaxy manufactures personal and home care products, fresh water supply is important for operation. Water scarcity can affect our operations which may impact a lesser generation of revenue.
5	Waste Management	Opportunity	Focuses on waste elimination, recycling, and optimum utilization of resources	<ul style="list-style-type: none"> Continually improving our waste monitoring mechanism. TPM is adopted in 2003 Implemented CEP (Cost efficiency Projects) and WESAP (Waste Elimination and Suggestion Award program) projects that have reduced waste. Hazardous waste is sent to authorized waste management agencies and Non-Hazardous waste is sent to authorized recyclers for further recycling. 	We can increase the yield of finished goods and adopt waste circularity. We can carry out waste mapping for all our sites.

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 (Indicate positive or negative implications)
6 Climate Change	Risk	<ul style="list-style-type: none"> Strives to minimize environmental impact by setting long-term sustainability goals. We identify physical and transitional risks and estimate the impacts, thereby assessing resilience upon transitioning to a low-carbon economy. 	<ul style="list-style-type: none"> Process of setting our emission targets in line with the Science Based Targets approach. The initiative includes resource efficiency, cost savings, adoption of low-emission energy sources and development of new products. 	We are planning to analyze to derive climate change risk. This will help us to create a mechanism to measure, monitor, review and mitigate risk proactively.
7 Oil Palm Derivatives	Opportunity	Customer demands for RSPO (MB) finished goods	<ul style="list-style-type: none"> Galaxy is RSPO (Mass Balance) certified since 2014 and has witnessed the growth of RSPO (Mass Balance) certified finished goods year on year. Galaxy is carrying out oil palm traceability since 2016. 	Very few players in the market can provide RSPO (MB) finished goods. This has helped Galaxy to create a differentiation.
8 Financial Growth	Risk and Opportunity	<p>Opportunity: The Home and Personal Care (HPC) industry in which we operate provides exciting opportunities for growth worldwide from new market trends like safe and sustainable consumption, increase in the per capita consumption of surfactants driven by economic growth, elevated levels of consciousness on health and hygiene needs, and many more. We are well positioned with our wide range of Performance Surfactants and Specialty Ingredients to cater to these requirements.</p> <p>Risk: Financial Growth also comes with additional demands on infrastructure and capabilities building.</p>	Focus on succession planning, undertaking well-defined programs for the upgradation of technologies, competencies, capacity building, training, and learning from time to time for enabling growth.	Financial growth would certainly serve the interest of all the stakeholders of the enterprise.
9 Labour Relations	Opportunity	<ul style="list-style-type: none"> Happy and engaged employees keep customers happy and delighted. We ensure goal setting, performance reviews, reward and recognitions are carried out in a structured format 	<ul style="list-style-type: none"> Galaxy, since its inception is very conscious about the well-being of people. All the policies are curated by keeping the well-being of people in mind. We have formulated and established Human Right Policy ensuring we keep our focus and monitoring on the progress and improvements. We have a robust Grievance Redressal Mechanism and multiple forums for our employees to express their concerns and get them resolved. 	We have an annual goal-setting and review mechanism. We also have a reward and recognition program to encourage our employees. As well as we financially help our employees for continuing their education.

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 (Indicate positive or negative implications)
10 Customer Communication	Opportunity	<ul style="list-style-type: none"> Committed to delivering consistently high-quality and high-performing products and services. Focus relentlessly on continuous improvement in quality in all domains and implemented key Best Practices at our sites. 	<ul style="list-style-type: none"> Regular business reviews with key customers. Customer satisfaction surveys and feedback. Customer audits and customer questionnaire responses. Meeting customer requirements and requests for improvement on environmental and social responsibility. Technical Flash Cards: addresses basic queries of customers related to the product such as its application, grades handling and storage, first aid and environmental measures. 	We participate in national and international exhibitions. This helps us to showcase our capabilities and engage new customers. Participation in exhibitions helps us to understand customers' issues in-depth. Over the years, we have seen a growing customer base through these engagements.

To enhance integrated thinking, decision making and actions that support long term value creation for Galaxy and all its stakeholders, we are focusing on better inclusion of ESG issues into our strategy and operational management through the process of Materiality. In 2022 an online survey response form was circulated to evaluate their relevance to the business and Materiality matrix was constructed. These issues are referred from the Global frameworks like GRI, SASB and UNSDG's to ensure that all the ESG issues of global importance are included in our Materiality study.

BRSR SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies	Yes**	Yes*	Yes**	Yes*	Yes*	Yes*	Yes**	Yes*	Yes*
2 Whether the entity has translated the policy into procedures.	Yes, all the policies are translated in procedures.								
3 Do the enlisted policies extend to your value chain partners?	Yes.								
4 Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle	<ul style="list-style-type: none"> Galaxy Surfactants has adopted international standards like ISO 9001, ISO 45001, ISO 50001, and ISO 14064. Galaxy follows Global Reporting Initiative (GRI) standards for measuring and reporting its sustainability performance, reports to Carbon Disclosure Project (CDP) on Climate Change, Water security, and Forest Disclosure. Galaxy is an ordinary member of the Roundtable on Sustainable Palm Oil (RSPO) and is a signatory to Responsible Care Global Charter (RCGC). Galaxy is also certified as Great Place to Work and is committed to Valuable 500. 								
5 Specific commitments, goals and targets set by the entity with defined timelines	<p>Galaxy's Mission 2030 is a focused approach to climate change, circular economy, and water Stewardship which entails the following goals:</p> <ul style="list-style-type: none"> Climate Change: <ul style="list-style-type: none"> Achieving a 100% Renewable energy share by 2030 Implementation of an Energy Management System (ISO 50001:2018) at all locations by 2025. Plantation of one lakh trees by 2030. Circular Economy: <ul style="list-style-type: none"> Achieving 100% waste circularity by 2030. Zero waste to Incineration. Water Stewardship: <ul style="list-style-type: none"> Achieving Net water Positive status at all manufacturing sites in India. 								

** Policies are accessible only to employees.

* Policies available on Galaxy website: <https://www.galaxysurfactants.com/about/our-policies.aspx>
<https://www.galaxysurfactants.com/investor-relations/corporate-governance.aspx>

6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met:

P1	Ethics and Integrity: Business ethics implies adherence to appropriate business policies and practices including ethical trade practices, corporate governance, insider trading, anti-bribery, discrimination, corporate social responsibility, and fiduciary responsibilities. Galaxy adheres to the fair and transparent conduct of the affairs of its constituents by adopting the highest standards of professionalism and ethical behavior. Galaxy is committed to developing a culture where it is safe for all employees to raise concerns about any unacceptable practice or any event of misconduct. Galaxy has a policy for addressing sexual harassment in the workplace which has been formulated keeping in view the provisions under the sexual harassment of women in the workplace and for the prevention and redressal of complaints about sexual harassment. The whistle-blower and sexual harassment policy applies to all the stakeholders of Galaxy and is communicated to them through the company website. For more details visit: Corporate governance policies https://www.galaxysurfactants.com/investor-relations/corporate-governance.aspx
P2	Product Responsibility: Galaxy plans to assess most of its product range for their total environmental impacts, moving beyond basics like energy and water intensity of products. Galaxy took up Life Cycle Assessment based on ISO 14040 / 14044 as a part of assessing the total impact of a product through its lifecycle and completed LCA for 43 identified products with the help of the GaBi tool. We display product information like product trade name, gross wt., tare wt. etc. on regular product labels. In addition, in the case of specific countries/customers, we share information concerning product hazards as per the GHS (Globally Harmonised System of Classification and Labelling of Chemicals) / CLP (Classification, Labelling, and Packaging) regulation. While transporting dangerous goods, we ensure the use of UN-certified packing material and affixation of Dangerous goods labels in compliance with IMDG (International Maritime Dangerous Goods) and IATA (International Air Transport Association).
P3	Human Resources: People Energy Process policy focuses on recruiting the best talent based on their merits, training them to perform efficiently and rewarding them for their performance. Continuous learning forms an essential part of the employee journey at Galaxy at all levels and at all points. Galaxy has laid down Human Rights Policy setting out how the company respects human rights by having policies and processes in place to identify, prevent, mitigate, and account for how it addresses its adverse human rights impacts. Our organization has also drafted an employee code of conduct applicable to all the employees, articulating the values the organization wishes to foster in leaders and employees, and in doing so, defines the desired behavior. Besides the Corporation's Code of Conduct, other policies include the Policy on the Protection of Women against Sexual Harassment at the Workplace, Diversity, and Inclusion Policy, Policy on Health and Safety of Employees, Comprehensive Employee Health Insurance Policy and Personal Accident Policy keeping the organization in compliance with legislation and provide protection against employment claims.
P4	Responsive to Stakeholders: By continuously enriching our stakeholder relationships, we try to gain insights about matters that are important to them, including the environmental, social, and economic issues that affect our ability to create value. These insights help us understand how our stakeholders perceive value, identify emerging trends, risks and opportunities that may be of relevance to Galaxy and develop suitable strategic responses. Materiality matrix constructed as per the Global frameworks like GRI, SASB and UNSDG to ensure all the relevant ESG issues are included in the study.
P5	Respecting Human Rights: Galaxy has established a Human Rights policy that is communicated to all the employees making an important step in embedding human rights in the corporate culture and influencing decision-making. We also ensure that forced or child labor is not practiced at our work premises and strict compliance audits are conducted to ensure the same. There is no discrimination with regard to race, color, religion, sex, age, national or social origin, political affiliation, physical or mental disability, marital status, sexual orientation, or any other status protected by law while providing equal opportunities and treatment to the individuals. We also ensure that the compensation, working hours, and Health & Safety of the employees are complied with as per legal and industry standards. All the labor laws and other policies about workplace ethics are well communicated to employees through display boards, handbooks, Learning Management Systems, and other forms of communication. We have developed a Human Rights checklist to improve human rights reporting across our units.
P6	Protect and restore environment: Galaxy employs green technology i.e., products that can be produced sustainably in an environmentally friendly manner.
P7	Legislative and Regulatory: Galaxy ensures to comply with laws and regulations in the area of its operation.
P8	Inclusive Growth: Our Corporate Social Responsibility (CSR) policy is formulated keeping in view the holistic development of the community and the environment, which are directly impacted by our operations. We try to touch as many lives as possible through our CSR initiatives manifested through upliftment, support, enlightenment, relief and development work.
P9	Customer communication: Regular business reviews with key customers; Customer satisfaction surveys and feedback; Customer audits and customer questionnaire responses; Meeting customer requirements and requests for improvement on environmental and social responsibility.

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).

For the last decade, Galaxy has integrated sustainability into its day-to-day functioning. Galaxy is committed to integrating environmental, social, and governance (ESG) principles into its business which improves the quality

of life of the communities it serves. Galaxy's purpose is to create value for its customers through innovation and delight them through its service. Currently, the Net Zero movement has started to make positive progress. Galaxy is committed to reducing its emissions, establishing a Circular- economy, and Innovating Green products along with water and product Stewardship. Product stewardship helps to understand the environmental impact of the product throughout its lifecycle.

For Galaxy, Corporate Social Responsibility (CSR) is not mere compliance but an opportunity to serve the community. It aims to empower and transform society through various CSR initiatives. Galaxy is committed to conducting beneficial and fair business practices for labor, human capital, and the community. It provides employees and business associates with working conditions that are clean, safe, healthy, and fair.

Demonstrating the highest standards of Corporate Governance, Ethical Practices, and Succession Planning is something we have practiced since our inception. Qualitative Factors combined with ESG-related initiatives have ensured sustainable growth for Galaxy in the last decade; we see the same continuing in the next decade.

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy (ies):

Mr. U. Shekhar, Managing Director (DIN 00265017)

9. Does the entity have a specified committee of the board / director responsible for decision making on sustainability related issues? If Yes, provide details.

Yes, Sustainability at Galaxy is driven through a three-tier structure called the Sustainability cell. It has a Steering Committee at the apex comprising the Board of Directors, the Working pillars comprised of process heads and leaders, and working teams to carry out projects. The Sustainability Cell meeting is held every quarter to assess and review sustainability and business responsibility performance.

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)								
	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
a Performance against above policies and follow up action					Yes													
b Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances										Yes								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? If Yes, provide name of the agency.	Yes. Bureau Veritas has provided a 'reasonable assurance' on GHG emissions and a 'moderate assurance (AA1000AS)' on non-financial sustainability disclosures based on GRI standards and SDG framework. In this, our policies and working are also evaluated by the auditor on sample basis.								

12 If principles not covered by a policy, provide reasons for the same.

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
a The entity does not consider the Principles material to its business	NA	NA	NA	NA	NA	NA	NA	NA	NA
b The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles	NA	NA	NA	NA	NA	NA	NA	NA	NA
c The entity does not have the financial or / human and technical resources available for the task	NA	NA	NA	NA	NA	NA	NA	NA	NA
d The entity does not have the financial or / human and technical resources available for the task	NA	NA	NA	NA	NA	NA	NA	NA	NA
e Any other reason	NA	NA	NA	NA	NA	NA	NA	NA	NA

BRSR SECTION C: PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	13	BRSR Compliance Program, Compliance Program like POSH, Whistle-blower Policy, Code of Conduct, Human Rights	100%
Key Managerial Personnel	20	Case Study Based Learning, One on One Coaching, BRSR Compliance Program, ISB – Managing Influence and Negotiation, Tough Love Leadership, Behavioural Based Outbound Training Program	85%
Employees other than BoD and KMPs	650	<ul style="list-style-type: none"> Behavioural and Functional Training is provided for capability building. Compliance Programs include POSH Awareness and Cybersecurity Awareness Program 	95%
Workers	980	<ul style="list-style-type: none"> We regularly provide training, education and development opportunities to company and contractor employees on topics like behavioural safety, Fire Safety, SCBA, MSDS, EMS-OH&S standards, Responsible Care, etc. to enhance safety awareness among employees and contractors, various emergency drills and training have also been conducted. Safety culture is imbibed among employees by imparting and creating awareness about BBS (Behavioral Based Safety) and other Safety training ensuring their participation by continuously motivating them. Compliance programs include POSH awareness, whistle-blower, code of conduct and human rights. 	95%

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 30f SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	NGRBC Principle	Name of the regulatory / enforcement agencies judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred?
Monetary					
Penalty / Fine			Nil		
Settlement					
Compounding fee					
Non-Monetary					
Imprisonment			Nil		
Punishment					

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

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

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.

Galaxy does not have an anti-bribery or anti-corruption policy. Galaxy has a whistle-blower and code of conduct policies which contains clauses related to anti-bribery practices. These policies are available at Galaxy website: <https://www.galaxysurfactants.com/investor-relations/corporate-governance.aspx>

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	FY 2021-22
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		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

There were no complaints regarding conflict of interest.

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. There were no non-disputed fines /penalties imposed on our business by regulatory and judicial institutions, and no complaints /cases of corruption and conflicts of interest registered during the year. The Board of Directors and senior management are subject to the provisions of the Code of Conduct.

<https://www.galaxysurfactants.com/pdf/corporate-governance/policies/Code-of-Conduct-for-Board-Members-and-Senior-Management.pdf>

Leadership Indicators

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

	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1	2	Sustainability Awareness, Science based targets	90%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If Yes, provide details of the same.

In the case of a director, every director discloses his/her interest at the beginning of the year. In case there is any change in directorship, the same is informed to the Board. The Board of Directors and senior management are subject to the provisions of the Code of Conduct.

Please refer the following link for more information: <https://www.galaxysurfactants.com/investor-relations/corporate-governance.aspx>

BRSR SECTION C: 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	16.14%	25.0%	Galaxy understands that 'Innovation' is a vital component of its business strategy that provides a sustainable and long-term competitive advantage to the organization. Galaxy has adopted an innovation funnel model comprising various stages wherein ideas are screened as they progress through various developmental stages before getting converted into a successful business. Galaxy invests to enhance its R&D capabilities and new product scalability. Major improvements include in developing green products, safe workplace and emergency preparedness, renewable source of energy, consumables for synthesis of natural and benign products, lab expansion for study of green and natural products.
Capex	20.0%	33.0%	

2. Does the entity have procedures in place for sustainable sourcing? If Yes, what percentage of inputs were sourced sustainably?

Galaxy has defined internal procedures for sustainable sourcing. Galaxy evaluates vendors on environmental, social, safety, and quality parameters before registration of a vendor. The suppliers are asked to endorse the supplier Code of Conduct containing the organization's approach to quality, environment, and occupational health and safety management systems. Galaxy is an ordinary member of the Roundtable on Sustainable Palm Oil (RSPO) which facilitates sustainability in the palm oil supply chain. More than 90% of Galaxy's supplies (by value) are from suppliers adhering to internal or external sustainability standards/codes/policies. This includes international standards like RSPO, REACH, ISO standards, suppliers' internal standards, adherence to Galaxy's supplier code of conduct, etc. Galaxy is a signatory to the Responsible Care Global Charter (RCGC) and is permitted to use the Responsible Care® logo for manufacturing units in India till January 2024. Galaxy adheres to the requirements of the 'Distribution Code and Product Stewardship Code' of the framework to ensure safe and sustainable transportation.

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. If Yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable.

Leadership Indicators

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

NIC code	Name of product / service	% of total turnover contributed	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
1 2023	Galaxy 790 MFG	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
2 2023	Galaxy CAPB SB	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
3 2023	Galaxy LES 370	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
4 2023	Galaxy MW 287	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
5 2023	2-Phenoxyethanol	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
6 2023	Lauryl Chloride (Only Internal)	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
7 2023	Cocoyl Chloride (Only Internal)	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
8 2023	Galaxy MW 251	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
9 2023	Galaxy MW 252	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
10 2023	Galaxy LES 70	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
11 2023	Galsoft SLI 80	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
12 2023	GALSOFT SCI 85(P, G)	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
13 2023	Galsoft SLT	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
14 2023	Galaxy CAPB Plus	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders

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	Results communicated in public domain. If Yes, provide the web-link
15 2023	Galaxy BKC	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
16 2023	Galaxy LABSA	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
17 2023	Galsoft SLG PLUS	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
18 2023	Galsoft SLGL PF	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
19 2023	Galsoft GLI 21	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
20 2023	Galsoft SCG	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
21 2023	Galaxy 111	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
22 2023	Galaxy BKC AT	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
23 2023	Sparkle 670	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
24 2023	Galaxy LAPAO	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
25 2023	Galaxy CAPAO	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
26 2023	Galsilk 700	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
27 2023	Galaxy ESS	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
28 2023	Galaxy LSS P	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
29 2023	Galsilk 7	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
30 2023	Galaxy LAO	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
31 2023	Galaxy LES 170	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
32 2023	Galaxy LES 370	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
33 2023	Galaxy CAPB SB	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
34 2023	Galaxy CAPB	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
35 2023	Galaxy 610	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
36 2023	Galaxy 689-Granules	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders
37 2023	Galaxy Hearth Mix LLDC	-	Cradle- to- Gate	Yes, the first study was performed in collaboration with external agency	Results are shared with relevant stakeholders

*Results are not showcased on public domain but are shared with the relevant external and internal stakeholders

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
Nil	NA	NA

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	FY 2022-23	FY 2021-22
	Nil	

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

	FY 2022-23			FY 2021-22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil			Nil		
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
	Nil

BRSR SECTION C: PRINCIPLE 3

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent employees											
Male	656	656	100%	656	100%	NA	-	656	100%	656	100%
Female	151	151	100%	151	100%	151	100%	NA	-	151	100%
Total	807	807	100%	807	100%	151	100%	656	100%	807	100%
Other than Permanent employees											
Male	100% of all other than permanent employees are covered under Accident Insurance and Day Care facilities										
Female											
Total											

All permanent employees are covered under Mediclaim or ESIC

- 1b. Details of measures for the well-being of workers:

	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent workers											
Male	861	861	100%	861	100%	Nil	Nil	861	100%	861	100%
Female											
Total	861	861	100%	861	100%	Nil	Nil	861	100%	861	100%
Other than Permanent workers											
Male	100% of all other than permanent workers are covered under Accident Insurance and Day Care facilities										
Female											
Total											

All permanent workers are covered under Mediclaim or ESIC

2. Details of retirement benefits:

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
Employee State Insurance (ESI)	1%	99%	Yes	2%	62%	Yes
Others	-	-		-	-	-

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.

Our corporate offices are accessible to employees and workers with disabilities. We are developing infrastructure at manufacturing sites to make them accessible to differently abled employees.

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.

Galaxy is an equal opportunity employer and strongly endorses the right of equal opportunity for potential candidates who are differently abled.

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

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

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

	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes, EWC (Employee Welfare Council) is constituted in manufacturing units as a platform for employees to voice their concerns and grievances to the management on monthly basis.
Other than Permanent Workers	Employees are encouraged to provide their feedback and there are anonymous speak-up mechanisms set up for sharing their concerns and grievances.
Permanent Employees	
Other than Permanent Employees	Galaxy Parivar Bane Surakshit (GPBS) program helps the employee and operators to report any safety observation across all manufacturing units.

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

Category	FY 2022-23			FY 2021-22		
	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	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Galaxy does not have any Union or Association of employees or workers. Galaxy acknowledges and respects the right of employees towards freedom of peaceful association and collective bargaining.					
Male	Galaxy encourages and facilitates open communication and direct engagement between workers and management.					
Female						
Total Permanent Workers	EWC is a forum which facilitates worker and management meet once a month wherein key issues pertaining to work are discussed.					
Male						
Female						

8. Details of training given to employees and workers:

	FY 2022-23					FY 2021-22				
	Total (A)	Health and safety measures		Skill upgradation		Total (A)	Health and safety measures		Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
Employees										
Male	656	568	87%	554	84%	623	402	65%	304	49%
Female	151	84	56%	73	48%	127	42	33%	72	57%
Total	807	652	81%	627	78%	750	444	59%	376	50%
Workers										
Male	861	652	76%	627	73%	796	683	86%	607	76%
Female	Nil	Nil	-	Nil	-	Nil	Nil	-	Nil	-
Total	861	652	76%	627	73%	796	683	86%	607	76%

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

	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	656	584	89%	623	623	100%
Female	151	113	75%	127	127	100%
Total	807	697	86%	750	750	100%
Workers						
Male	861	804	93%	796	796	100%
Female	Nil	Nil	-	Nil	Nil	-
Total	861	804	93%	796	796	100%

100% of all the eligible employees have undergone performance and career development reviews.

10. Health and safety management system:

a) **Whether an occupational health and safety management system has been implemented by the entity? If Yes, the coverage such system?**

Galaxy has implemented ISO 45001:2018 Occupational Health and Safety Management System at various manufacturing locations. The monthly meeting of the Joint Safety Committee is chaired by the site Head and Safety in charge.

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

Periodic risk assessment studies like HAZOP, HAC (Hazard Area Classification), JSA (Job Safety Analysis), PSSR (Pre-Start-up Safety review), weekly/monthly inspections, AI and HIRA, cross-functional safety audits, external safety audits, workplace monitoring studies, etc.

We also conducted a total evacuation mock drill for increasing emergency preparedness. We received the ICC (India Chemical Council) Award on Emergency Response Code.

c) **Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.**

We have Parivartan- WESAP at the site (Waste Elimination Suggestion Award Program), which enables all employees at the site to provide their suggestions on productivity, quality, cost, defects, safety, and morale.

We also have Galaxy Parivar Bane Surakshit (GPBS) program. This program enables reporting of safety observations. WESAP suggestions and safety observations are reviewed and if feasible, implemented at the site. We encourage all employees to participate in WESAP and GPBS programs.

d) **Do the employees / worker of the entity have access to non-occupational medical and healthcare services?**

Yes, Employees and operators are covered under Medclaim and ESIC schemes.

11. Details of safety related incidents:

Safety Incident / Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.32	0.52
	Workers	0.17	0.12
Total recordable work-related injuries	Employees	1	1
	Workers	1	2
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	2
	Workers	1	1

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

At manufacturing sites, safety performance is reviewed by the senior management in the monthly Safety meeting. External/ Internal Board also reviews the safety performance quarterly and provides their inputs for improvement. The monthly meeting of the Joint safety committee is chaired by Site Head and Safety in-charge. Members are from staff, operator and contract worker categories. We regularly provide training to payroll and contract employees on topics like behavioral safety, Fire Safety, SCBA, MSDS, EMS and OHSMS standards, Responsible Care, etc. To enhance safety awareness among employees and contractors, various emergency drills and training have also been conducted.

As a good practice in health and safety, preliminary health check-ups and induction training through STK (Safety Training Kiosk) are conducted for everyone including visitors, drivers, contractors and new employee recruits. Sensitization is ensured by announcing Safety Anthem every shift through the public address system at our manufacturing units.

A software portal system is available for reporting any near-miss incident as well as any incident including incident investigation and recommendations. The software system helps to track incident investigations as well as the closure of recommendations. ECC (Emergency Control Centre) is available and is well-equipped with all communication infrastructures like walkie-talkies and emergency contacts with a list of important telephone

numbers. Galaxy follows the system of periodical internal and external training including induction training through the STK (Safety Training Kiosk) online module.

Periodic Risk Assessment studies like HAZOP, HAC (Hazard Area Classification), JSA, PSSR, weekly/monthly inspections, AI and HIRA, cross-functional safety audits, external safety audits, workplace monitoring studies, etc. We have a well-equipped OHC (Occupational Health Centre) which operates round the clock. All the employees, including contract employees, undergo periodic medical check-ups, and health records are maintained in place. The frequency of medical check-ups of employees is twice a year from DISH (Directorate of Industrial Safety and Health) approved medical practitioners. FMO conducts periodic training and guides on lifestyle diseases. (Such as healthy diet and exercise etc). We have certified First Aiders and Firefighters are present at the site. We also, have an on-site emergency plan for handling any emergency at the site.

We have launched cross-functional Project Abhayatam – A Fearless, New Beginning. This project comprises of an 8-step review mechanism by a team of subject specialists to strengthen and enhance the Design, Operations, safety, and skill levels of all our plant personnel across the organization and enable us to identify the areas requiring improvement in Safety. The project was based on various pillars like design review, P&ID, SOP /BMR review, Aspect/Impact and HIRA review, MSDS training and maintenance management etc, subsequent findings were taken forward for improvement. A weekly Safety Circle Meeting is conducted with all processes in charge to take safety-related recommendations from them.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health and Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
	FY 2022-23	FY 2021-22
Health and safety practices	100%	100%
Working Conditions	100%	100%

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

A particular plant has been assigned to a safety executive to collect Behavioral-Based Safety (BBS) observations which are reported monthly to improve the quality of observations.

After the occurrence of any incident, a thorough investigation takes place for the implementation of corrective and preventive measures, The learning from the analysis is shared with all shop floor employees and supervisors to increase awareness and avoid future errors.

Hazard identification and risk assessment (HIRA) training is conducted across all locations. These assessments are revised to understand the risk and adequate measures. Significant HIRA is reviewed for effective operational control periodically.

Every change goes through Management of Change (MOC) and respective risk assessment followed by PSSR.

For every New start-up or shutdown, comprehensive PSSR and its recommendation closures have been ensured for a Smooth/ safe start-up.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees – Yes

(B) Workers – Yes

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

Galaxy ensures that statutory dues applicable to all transactions are deducted and deposited as per regulations. We are in the process of carrying out an assessment related to the statutory dues of our value chain partners.

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:

	FY 2022-23	FY 2021-22
Total no. of affected employees / workers		
Employees	Nil	Nil
Workers	Nil	Nil
No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
Employees	Nil	Nil
Workers	Nil	Nil

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

There are no policies or transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

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	Raw Material: 17% Packaging material: 76%
Working Conditions	Raw Material: 17% Packaging material: 76%

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

No corrective actions were identified during supplier audits which were conducted on a sample basis.

BRSR SECTION C: PRINCIPLE 4**Businesses should respect the interests of and be responsive to all its stakeholders****Essential Indicators**

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

The process for identification of stakeholders for Galaxy is based on the following attributes:

- Dependency - Stakeholders who are directly dependent on the organization's activities, products, services, or on whom the organization is dependent to operate.
- Responsibility – Stakeholders towards whom the organization has legal, commercial, operational, or moral/ethical responsibilities.

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 and marginalized group	Channels of communication	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Customers	No	<ul style="list-style-type: none"> Regular business reviews with key customers Customer satisfaction surveys and feedback Customer audits and customer questionnaire responses Technical flash cards 	Quarterly	<ul style="list-style-type: none"> Carbon footprint / Carbon disclosure Management of Environmentally hazardous substances Innovation Customer Satisfaction Survey
2	Investors	No	<ul style="list-style-type: none"> Annual General Meeting Annual Reports Investor Meets Investor call is arranged after the declaration of financial results every quarter. The details for participation are updated on stock exchanges. 	Annually (AGM) Quarterly (event-based investor conferences) one to one Investor Meetings	<ul style="list-style-type: none"> Business performance Challenges faced by the company
3	Government and regulatory bodies	No	Statutory and Legal Compliance filings	Annually and on need-based	Environmental and Social Compliance
4	Suppliers and vendors	No	<ul style="list-style-type: none"> Supplier workshops and annual suppliers meet Suppliers consultation and auditing Informing suppliers through a feedback mechanism Supplier Sustainability assessment questionnaire 	Half Yearly	<ul style="list-style-type: none"> Environmental initiatives (e.g., reduced packaging and recycling) Supply chain management Compliance with laws and regulations Work environment and hygiene Machine/equipment safety Human Rights

Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
5 Transporter	No	<ul style="list-style-type: none"> Transporter consultation and auditing Informing transporter through a feedback mechanism 	Half Yearly	<ul style="list-style-type: none"> Supply chain management Carbon management Road Safety Safe System Compliance with laws and regulations
6 Employees (Employee and contract employees)	No	<ul style="list-style-type: none"> Meetings and Training Employee Engagement Survey 360-degree feedback One-on-one interviews with managers Performance communication Communication meetings with recruits Employees can communicate through internal channels Energy Week, Safety Month, Environment Day celebrations Employee Welfare Council 	Quarterly	<ul style="list-style-type: none"> Ethics/integrity management Human rights Learning and growth Work environment / Working conditions Salary / Benefits Health and safety Employee Well-being Career Development Balance of work and life
7 Community	Yes	<ul style="list-style-type: none"> CSR initiatives Sustainability Report Participation in conferences 	Quarterly	<ul style="list-style-type: none"> Environmental awareness Community Development

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.

All the consultations with the stakeholders on ESG issues are delegated to the respective process/department within the organization which is responsible for regularly engaging with stakeholders. The Sustainability Cell Meeting provides an opportunity to communicate feedback with the Board about these consultations.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics. 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, Materiality Assessment helps to identify and manage environmental and social material topics. These topics are incorporated into our Mission 2030. The details of the same are provided in the link below.

<https://www.galaxysurfactants.com/interactive-report.aspx>

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

Galaxy's CSR team engages with the communities around the operations and helps in the development of vulnerable and marginalized stakeholder groups. The team also provides various avenues for financial and social inclusion of women and provides relief material to people affected by natural calamities.

BRSR SECTION C: 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:

	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	807	698	86%	750	129	17%
Other than permanent	Nil	Nil	-	Nil	Nil	-
Total Employees	807	698	86%	750	129	17%
Workers						
Permanent	861	411	48%	796	65	8%
Other than permanent	Nil	Nil	-	Nil	Nil	-
Total Workers	861	411	48%	796	65	8%

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

	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage (B)	% (B / A)	More than Minimum Wage (C)	% (C / A)	Total (A)	Equal to Minimum Wage (B)	% (B / A)	More than Minimum Wage (C)	% (C / A)
Employees										
Permanent										
Male	656	Nil	-	656	100%	623	Nil	-	623	100%
Female	151	Nil	-	151	100%	127	Nil	-	127	100%
Other than Permanent										
Male	44	Nil	-	44	100%	Nil	Nil	-	Nil	Nil
Female	15	Nil	-	15	100%	Nil	Nil	-	Nil	Nil
Workers										
Permanent										
Male	861	27	3%	834	97%	796	48	6%	748	94%
Female	Nil	Nil	-	Nil	-	Nil	Nil	Nil	Nil	Nil
Other than Permanent										
Male	484	185	38%	299	62%	671	632	94%	39	6%
Female	20	7	35%	13	65%	23	23	100%	Nil	Nil

3. Details of remuneration / salary / wages:

	Number	Median remuneration / salary / wages of respective category (₹ in lakh)
Male		
Board of Directors (BoD)	8	26
Key Managerial Personnel	2*	60
Employees other than BoD and KMP	651	6.8
Workers	861	3.7
Female		
Board of Directors (BoD)	1	19.5
Key Managerial Personnel	0	N.A.
Employees other than BoD and KMP	151	6.2
Workers	0	N.A.

*excluding 3 Executive Directors

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, The People Energy Process (Human Resource Department) is responsible for addressing human rights impacts or issues.

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

Galaxy has established a human rights policy that is communicated to every employee. Employees are encouraged to provide their feedback and there are anonymous speak-up mechanisms set up for sharing their concerns and grievances. We have developed a Human Rights checklist to improve human rights reporting across our units. It was found that none of the manufacturing units considered were found to have any risk for incidents of child labor, forced labor, and young workers exposed to hazardous work. All hiring is done centrally with supporting documentation and proof of age required.

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

	FY 2022-23			FY 2021-22		
	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	2	Nil	N.A.	1	Nil	N.A.
Discrimination at workplace	Nil	Nil	N.A.	Nil	Nil	N.A.
Child Labour	Nil	Nil	N.A.	Nil	Nil	N.A.
Forced Labour / Involuntary Labour	Nil	Nil	N.A.	Nil	Nil	N.A.
Wages	Nil	Nil	N.A.	Nil	Nil	N.A.
Other human rights related issues	Nil	Nil	N.A.	Nil	Nil	N.A.

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

Galaxy condemns any form of discrimination, harassment, victimization, or any other unfair employment practice being adopted against an employee complaining about discrimination and harassment. Complete protection will, therefore, be given to employees against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, or any type of harassment, biased behavior, or the like including any direct or indirect use of authority to obstruct the employee's right to continue to perform his duties/functions including making further Disclosure.

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

Yes.

9. Assessments for the year:

	% of plants and offices that were assessed
Child labour	100%
Forced / involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

There were no significant risks or concerns arising from the assessments.

Leadership Indicators

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

Not Applicable.

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

There was no Human rights due diligence conducted in FY 22-23.

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?

Our corporate offices are accessible to Differently abled employees and workers. We are developing infrastructure at manufacturing sites to make them accessible to Differently abled employees.

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	NIL
Discrimination at workplace	90%
Child Labour	90%
Forced Labour / Involuntary Labour	90%
Wages	90%
Others – please specify	Assessed 90% of value chain based on Human rights

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

There were no significant risks or concerns arising from the assessments.

BRSR SECTION C: 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	FY 2021-22
Total electricity consumption (A)	148938 GJ	137206 GJ
Total fuel consumption (B)	243589 GJ	233406 GJ
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	392527 GJ	370612 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) ((GJ/ Cr. ₹)	124.78	141.70
Energy intensity (optional) – the relevant metric may be selected by the entity (GJ/MT)	1.46	1.41
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	As a part of Sustainability Report FY 21-22, Bureau Veritas provided assurance for energy consumption.	

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? 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.

Not Applicable.

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		
(ii) Groundwater		
(iii) Third party water	301102 KI	296084 KI
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	301102 KI	296084 KI
Total volume of water consumption (in kilolitres)	418115.00 KI	405505.20 KI
Water intensity per rupee of turnover (Water consumed / turnover) (kl/ Cr. ₹)	132.91	155.05
Water intensity (optional) – the relevant metric may be selected by the entity (kl/MT)	1.56	1.55
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	As a part of Sustainability Report FY 21-22, Bureau Veritas provided assurance for energy consumption. All our manufacturing sites are Zero Liquid Discharge (ZLD) Units. Galaxy is 1.4 times Water Positive with Water recycling back in the operations along with Rainwater Harvesting.	

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

Yes, all the manufacturing sites in India are Zero Liquid Discharge units.

5. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2022-23	FY 2021-22
NOx	tonnes	8.40	9.61
SOx	tonnes	21.88	24.06
Particulate matter (PM)	tonnes	13.53	14.82
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency	As a part of our annual Sustainability Report, Bureau Veritas, provides Assurance.		

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

Parameter	Break-up	Unit	FY 2022-23	FY 2021-22
Total Scope 1 emissions	CO2	Metric tonnes		
	CH4	Metric tonnes		
	N2O	Metric tonnes		
	HFCs	Metric tonnes		
	PFs	Metric tonnes		
	SF6	Metric tonnes		
	NF3	Metric tonnes		
	Total	tCO2e		17168
Total Scope 2 emissions	CO2	Metric tonnes		
	CH4	Metric tonnes		
	N2O	Metric tonnes		
	HFCs	Metric tonnes		
	PFs	Metric tonnes		
	SF6	Metric tonnes		
	NF3	Metric tonnes		
	Total	tCO2e		26304
Total Scope 1 and Scope 2 emissions per rupee of turnover			13.81	16.30
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity (tCO2e/MT)		CO2 equivalent/ Metric tonnes	0.16	0.16
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, Bureau Veritas provided independent verification and validation for Scope 1 and Scope 2 emissions as per ISO 14064 for FY 21-22.			

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

Galaxy is aligned with global goals of emission reductions. With the utilization of Energy management systems, renewable energy, and adopting clean fuels Galaxy is committed to reducing its emissions.

- Reduction in Energy Consumption: All manufacturing units operate with the aim of reducing energy consumption in processes that have a direct impact on carbon emissions. Galaxy is committed to energy conservation and our Taloja unit is ISO 50001 EnMS certified.
- Renewable Energy: Renewable Energy is a focused area for emission reduction. Currently, renewable energy accounts for 20.62% of the total electricity share of FY 22-23, and Galaxy is focused on increasing the renewable share in upcoming years.

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)	224.62	229.23
E-waste (B)	8.68	4.54
Bio-medical waste (C)	0.02	0.01
Construction and demolition waste (D)	-	-
Battery waste (E)	1.15	11.65
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	6128.77	4593.91
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1081.84	1012.02
Total (A+B + C + D + E + F + G + H)	7445.08	5851.36*
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	3754.64	413.58
(ii) Re-used	1630.11	2076.35
(iii) Other recovery operations	434.97	-
Total	5819.72	2489.93*
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	78.90	64.96
(ii) Landfilling	456.85	424.13
(iii) Other disposal operations	1089.61	2872.24
Total	1625.36	3361.33
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	As a part of our Annual Sustainability Report for FY 2021-22, Bureau Veritas provided assurance for waste accounting.	

*This data has been corrected for last year.

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.
- Galaxy has implemented projects that have reduced waste and improved the yield of production. Galaxy follows the '3R' Reduce, Reuse, and Recycle strategy for our waste management. Galaxy follows legally prescribed procedures and applies environmentally sound techniques for disposing of hazardous waste whereas the non-hazardous waste is sold to authorized recyclers. World-class practices such as TPM have been adopted at our manufacturing sites since 2003, which helps to increase productivity by minimizing waste.
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:
- Not Applicable.
11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:
- Not Applicable.

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. If not, provide details of all such non-compliances:

Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, Galaxy is compliant with all the applicable environmental laws. We are complying 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.			

Leadership Indicators

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

Parameter	FY 2022-23	FY 2021-22
From renewable sources (in GJ)		
Total electricity consumption (A)	30690	19836
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	30690	19836
From non-renewable sources (in GJ)		
Total electricity consumption (D)	118249	117369
Total fuel consumption (E)	243589	233406
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	361838	350775
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.		
As a part of our annual Sustainability Report FY 2021-22, Bureau Veritas, provides Assurance for energy consumption.		

2. Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) To groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) To seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	1645	1197
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	1645	1197
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency		
As a part of our annual Sustainability Report, Bureau Veritas, provides Assurance for Water Accounting.		

3. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters). For each facility / plant located in areas of water stress, provide the following information:

- I. Name of the area: Jhagadia
- II. Nature of operations: Manufacturing

III. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water	121246	123930
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)	121246	123930
Total volume of water consumption (in kilolitres)	150412	148775
Water intensity per rupee of turnover (water consumed / turnover) (KI/₹ Cr.)	47.81	56.88
Water intensity (optional) – the relevant metric may be selected by the entity (KI/MT)	1.59	1.47
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	As a part of our annual Sustainability Report FY 2021-22, Bureau Veritas provided Assurance for Water Accounting	

*Jhagadia is a Zero Liquid discharge plant.

4. Please provide details of total Scope 3 emissions and its intensity:

Parameter	Break-up	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions	CO2	Metric tonnes		
	CH4	Metric tonnes		
	N2O	Metric tonnes		
	HFCs	Metric tonnes		
	PFs	Metric tonnes		
	SF6	Metric tonnes		
	NF3	Metric tonnes		
	Total	Metric tonnes		-
Total Scope 3 emissions per rupee of turnover			NA	NA
Total Scope 3 emission intensity – the relevant metric may be selected by the entity			NA	NA
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? If yes, name of the external agency.			NA	

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct and 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:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Condensate recovery at F II and Dryer Plant	-	Reduction in condensate losses
Energy Savings in ETLA heating	-	Reduction of energy losses
Power Savings in mixing operations	-	Efficiency improvements, Power Savings
Chiller Efficiency Improvements	-	Efficiency improvements
Eliminate compressor losses	-	Efficiency improvements
LED Fixtures	-	Efficiency improvements

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

Galaxy has a Business Continuity Plan (BCP) consisting of annual budgeting, long-term budgeting, a career development plan for most employees, and a succession plan for all the key positions. Succession plan progress is reviewed by the Board on a half yearly basis. This BCP is complemented by Strategic Deployment Metrics (SDM). BCP is guided by various process policies such as sustainability, SHE, business creation, business development, innovation, people energy, sourcing, conversion, quality process etc. The main objective is to ensure business continuity and zero negative impact on society, environment, stakeholders, and economic losses. To make this BCP more robust, the organization conducts internal and external training for its employees and workers. Major organizational risks are identified, measured, monitored, and reviewed by the central risk review committee. This risk review committee consists of the board of directors.

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.

No adverse impact on the environment arises from the value chain entity. Following proactive measures have been taken by the entity to reduce the risk:

- 1) Traceability - Galaxy completed 8th Oil palm traceability for the calendar year 2022 and it involves work from Galaxy and its value chain partners. The organization developed a template that enables suppliers, customers, Galaxy, Customer appointed

third-party agencies to capture and analyze required details. The Oil Palm traceability cycle is carried out annually.

- 2) Sourcing policy:

- Organization shall strive to ensure our suppliers commit to protecting the rights of local communities, workers, and palm oil smallholders.
- Organization shall strive to ensure our suppliers commit to the protection of Peat land and High Carbon stock areas, use deforestation-free Palm Oil feedstock, and comply with the laws in the country they operate.

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

Galaxy carries out annual supplier sustainability. 80-90% of suppliers on a value basis suppliers are covered under the supplier sustainability program.

BRSR SECTION C: PRINCIPLE 7

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

Essential Indicators

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

Galaxy is a member of various industries and trade bodies and actively participates in industry events and stakeholder consultation/dialogue leading to policy formulation by various regulatory bodies. A detailed table mentioned as per SEBI guidance.

- 1b. 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:

	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	Indian Chemical Council (ICC)	National
2	American Cleaning Institute (ACI)	International
3	Bombay Chamber of Commerce and Industry (BCCI)	National
4	CHEMEXCIL - Basic Chemicals, Pharmaceuticals and Cosmetics Export Promotion Council	National
5	Indian Specialty Chemical Manufacturers' Association (ISCMA)	National
6	CII TPM Club	National
7	Renewable Energy Demand Enhancement (REDE) initiative	National
8	Taloja Manufacturing Association	State
9	Tarapur Industrial Manufacturer Association	State
10	Jhagadia Industries Association	State

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.

Leadership Indicators

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

Not Applicable.

BRSR SECTION C: 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.

Not Applicable.

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

Not Applicable.

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

Galaxy arranges stakeholder engagement at all the manufacturing sites with a focus to discuss, receive and redress any grievances of the community residing near the manufacturing sites. Feedback form mechanism is used for same

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs small producers	Raw Materials: 13% Packing Materials: 87%	Raw Materials: 2% Packing Materials: 86%
Sourced directly from within the district and neighbouring districts	Raw Materials: 33% Packing Materials: 43%	Raw Materials: 23% Packing Materials: 42%

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).

Not Applicable.

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

No Projects are conducted in Aspirational Districts.

- 3a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups?
No.
- 3b. From which marginalized / vulnerable groups do you procure? Not Applicable.
- 3c. What percentage of total procurement (by value) does it constitute? Not Applicable.
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge.
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.
Not Applicable.
6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
a) Aarogya Vardheeni - Healthcare and Preventive Healthcare	22086	100%
b) Gyan Sanjeevani - Education	14442	100%
c) Samajeek Utthaan - Rural Development	107189	100%
d) Paryavaran Suraksha - Environment Protection	1779	100%
e) Stree Unnati - Women Empowerment	2193	100%
f) Aapda Rahat - Calamity Relief	250	100%

BRSR SECTION C: 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.
Galaxy is into B2B Business and all the feedback about our products and services are received and sought from our customers who cater to end consumers. The feedback from customers is handled through our well-established and robust customer complaint and satisfaction management system. We follow the 8D (eight-disciplines) methodology which is a rigorous and structured tool for responding to customer complaints and preventing its recurrence. Devising an interim containment plan, systemic root cause analysis, implementing a permanent solution to prevent recurring problems, customer reassurance, and a customer-centricity approach are the key elements of our complaint management process.
2. Turnover of products and / services as a percentage of turnover from all products / service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and / or safe disposal	100%

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

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	NA	NA	-	NA	NA	-
Restrictive trade practice	Nil	Nil	-	Nil	Nil	-
Unfair trade practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary recalls	2	As per the requirement of SOP
Forced recalls	3	Due to quality deviation

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.

Galaxy follows the Information Security policy. The organization functions as per the requirements of the policy.

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.

None.

of Dangerous goods labels in compliance with IMDG (International Maritime Dangerous Goods) and IATA (International Air Transport Association).

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

Galaxy has an online platform for Management of Change wherein communication with customers is activated by the team in case of any changes that would impact on our customers. Our Business Creation and Key Account Managers' team takes care of all the key information flow to customers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?

Yes, all products of Galaxy have storage and handling instructions on labels. The product information like product trade name, gross wt., tare wt. etc. are displayed on regular product labels. Technical data sheet and safety data sheet are also provided for more information as per Globally Harmonized System.

Galaxy has a dedicated team that conducts a customer satisfaction survey once every two years to understand levels of customer satisfaction with products and services provided by the Company as a whole.

5. Provide the following information relating to data breaches:

a) Number of instances of data breaches along-with impact

None.

b) Percentage of data breaches involving personally identifiable information of customers

None.

Leadership Indicators

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

Information of the products can be accessed on the Website: <https://www.galaxysurfactants.com/products/product-groups/fatty-alcohol-sulfates.aspx> and on Social Media platforms like LinkedIn etc.

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

Galaxy educates customers through our Safety Data Sheets (SDS), Questionnaires, Product Brochures, Customer Interactions, and BQ-Flash Booklets. Galaxy displays product information like product trade name, gross weight, tare weight etc. on regular product labels. In addition, in the case of specific countries/ customers, Galaxy shares information concerning product hazard as per the GHS (Globally Harmonized System of Classification and Labelling of Chemicals) / CLP (Classification, Labelling and Packaging) regulation. While transporting dangerous goods, Galaxy ensures the use of UN certified packing material and affixation