



August 13, 2024

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
BSE Scrip Code: 544029

Listing & Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, “G” Block
Bandra-Kurla Complex
Bandra (E), Mumbai – 400 051
Symbol: GANDHAR

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2023-2024

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2023-24, which also forms an integral part of the Annual Report of the Company for Financial Year 2023-24.

This is for your information and record.

Thanking you,

Yours Faithfully

For **Gandhar Oil Refinery (India) Limited**

Jayshree Soni
Company Secretary and Compliance Officer
Mem. No.: FCS 6528

Encl: A/a

Business Responsibility and Sustainability Report 2023-24

Section A:

General Disclosures

I. Details of the Listed Entity

Sr. No.	Determinants	Details
1.	Corporate Identity Number (CIN) of the Company	L23200MH1992PLC068905
2.	Name of the Listed Entity	GANDHAR OIL REFINERY (INDIA) LIMITED
3.	Year of incorporation	1992
4.	Registered office address	18TH FLOOR, DLH PARK, S. V. ROAD, GOREGAON WEST, MUMBAI 400062
5.	Corporate address	18TH FLOOR, DLH PARK, S. V. ROAD, GOREGAON WEST, MUMBAI 400062
6.	E-mail	cs@gandharoil.com
7.	Telephone	022 40635600
8.	Website	www.gandharoil.com
9.	The financial year for which reporting is being done	FY 2023-24
10.	Name of the stock exchange(s) where shares are listed	BSE LIMITED NATIONAL STOCK EXCHANGE OF INDIA LIMITED
11.	Paid-up capital	₹19,57,39,644/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Indrajit Bhattacharyya – Chief Financial Officer Tel: 40635600 Email: investor@gandharoil.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of assurance provider	ENEN Green Services Private Limited
15.	Type of assurance obtained	Reasonable assurance

II. Products/services

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

S. No	Description of main activity	Description of business activity	% of turnover
1	Manufacturing of Specialty Oil & Lubricants	We specialize in the manufacturing of a wide range of specialty oils, lubricants, mineral oils, and consumer and healthcare products. Our diverse portfolio includes premium offerings such as white oils, waxes, jellies, automotive oils, industrial oils, transformer oils, and rubber processing oils, all marketed under our renowned brand, Divyol.	100%

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	White Oil/Paraffin/Mineral Oil	1920	55.25%
2	Petroleum Jelly/Waxes	1920	7.65%
3	Automotive Oils	1920	4.69%
4	Industrial Oils	1920	19.50%
5	Transformer Oils	1920	7.89%
6	Rubber Processing Oils	1920	5.02%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	30	32
International	0	0	0

19. Markets served by the entity:

a. Number of locations:

Location	Number
National (No. of states)	25*
International (No. of countries)	100

*Includes 17 States and 8 Union Territories

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

The company has been focusing on increasing its market reach. The Company has been undertaking several initiatives to grow its exports and to fulfil the market needs across the globe at present 39.86% of total turnover is contributed by exporting the products.

c. A brief on types of customers

We serve customers spanning diverse industries worldwide, including pharmaceuticals, healthcare, performance oil (PHPO), process insulating oil (PIO), and lubricants (including automotive and industrial oils). Our clientele comprises major international and Indian corporations, as well as individual retail customers.

IV. Employees

20. Details as of the end of the financial year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	317	277	87.38%	40	12.61%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	317	277	87.38%	40	12.61%
Workers						
4.	Permanent (F)	64	64	100%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	64	64	100%	0	0%

b. Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	0	0	0	0	0
Differently abled workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	0	0	0	0	0

21. Participation/inclusion/representation of women:

	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	5	1	20%

22. Turnover rate for permanent employees and workers:

	FY 2023-24 (Turnover rate in current FY)			FY 2022-2023 (Turnover rate in current FY)			FY 2021-2022 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.39%	0.6%	16.42%	8.37%	0.21%	11.4%	13.08%	0.25%	17.25%
Permanent Workers	0	0	0	0.24%	0	0.24%	0	0	0

V. Holding, subsidiary and associate companies (including joint ventures)

23. (a) Name of holding/ subsidiary/ associated companies/ joint ventures:

Sr.	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Gandhar Shipping & Logistics Pvt Ltd	Wholly Owned Subsidiary Company	100%	No
2.	Gandhar Foundation	Wholly Owned Subsidiary Company	100%	No
3.	Texol Lubritech FZC	Foreign Subsidiary Company	50.10%	No
4.	Texol Oils FZC	Foreign Joint Venture	50%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : Yes
- (ii) Turnover (in lakhs ₹) as per 2024 : 285892.1
- (iii) Net worth (in lakhs ₹) as per 2024 : 111231.1

VII. Transparency and disclosures compliances

25. Complaints/grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBRC):

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24		FY 2022-23	
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year
Communities	Yes, we do have grievance redress policy.	0	-	0	-
Investors (other than shareholders)		0	-	0	-
Shareholders		0	-	0	-
Employees and workers		0	-	0	-
Customers		0	-	0	-
Value chain partners		0	-	0	-
Others		0	-	0	-

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	The 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	Climate Change	Risk	To guarantee openness in our policies and disclosures regarding climate action and sustainability practices.	We uphold rigorous corporate governance standards and a thorough code of business ethics to ensure transparency in all our climate-related initiatives and practices.	Negative
2	Occupational Health and Safety	Risk	Empowering a safe and healthy workforce is a core principle of our business strategy, driving success through employee well-being.	Safety and health are at the heart of our commitment. By fostering trust, we empower a productive workforce and uphold our standards of excellence. Through comprehensive policies and dedicated monitoring, we ensure every site operates responsibly.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	The 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	Waste and Hazardous material Management	Risk	From extreme weather to rising sea levels, climate change threatens our operations, assets, and stakeholders. Customers, investors, and employees all share this risk. To navigate these challenges, we prioritize clear communication around climate-related risks facing the company.	We're committed to assessing climate risks at all our sites using the GHG protocol, high sustainability standards.	Negative
4	Water and Energy conservation	Opportunity	Water and energy play an indispensable and irreplaceable role as a fundamental natural resource. Many of our activities depend on it, and we are acutely aware of the risks posed by water shortages.	We are committed to perform water conservation activity for all operational site in accordance with climate change.	Positive
5	Social and environmental compliance	Risk	Compliance with laws and regulations	We are committed to social and environmental compliance.	Negative

Section B:

Management and Process Disclosures

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC principles and core elements.

Sr. No.	Principle description
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all their stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy /policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web-link of the policies, if available.	https://gandharoil.com/investor-relations/company-policies/ https://drive.google.com/drive/u/4/folders/1OVDwzJexMMdc9kpoVuvGICJ5DFoHbv7H								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications / labels /standards (e.g., Forest stewardship council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	The Company ensures compliance with ISO 9001: 2015, ISO 14001:2015, ISO 45001:2018 (OHSAS), and also certifies with GMP, FDA, DSIR. The policies are formulated while taking into consideration relevant national laws, including The Factories Act, 1948, The Companies Act, 2013, The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and various other applicable statutes that make reference to both national and international codes, certifications, labels and standards.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has yet to define specific goals or targets related to its principles but is currently working towards aligning its initiatives with energy conservation and sustainable decarbonization efforts. This includes adopting energy-saving practices such as replacing conventional lights with LEDs and gradually shifting from diesel forklifts to battery-operated ones. Also, the Company is actively engaged in rainwater harvesting to minimize its water footprint and decrease dependence on external water sources.								
6. Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	The Company is actively striving to conduct business in a responsible and sustainable manner. It is currently in the process of establishing ESG targets and plans to report on its progress toward these targets in the upcoming years.								

Governance, leadership, and oversight

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

At Gandhar Oil Refinery (India) Limited, we prioritize integrity, transparency, and accountability in all our operations. Our governance framework ensures ethical practices, supported by policies such as a code of conduct, risk management, and measures against sexual harassment and whistleblower. Sustainability is at the core of our business, guiding our vision to create a lasting institution that meets the long-term needs of our customers. Our sustainability efforts focus on environmental initiatives, socially responsible practices with stakeholders, and products that benefit society. We are committed to improving our performance in Environmental, Social, and Governance (ESG) factors through initiatives like energy-efficient lighting, tree planting, and waste reduction. We promote inclusive growth through employment and training opportunities for all employees, prioritizing their safety and well-being. Gandhar Oil Refinery (India) Limited, also has a dedicated CSR program that supports community development nationwide. Our proactive efforts in emission reduction, water and energy conservation, and waste management demonstrate our commitment to minimizing our environmental footprint. Looking ahead, we are committed to setting and achieving reasonable ESG targets, ensuring our practices foster trust and sustainability among all stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	Mr. Ramesh Parekh Chairman and Managing Director
9. Does the entity have a specified committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.	Yes, the company has an established risk governance framework that includes Risk Management Committee responsible for business risk and opportunities. This process is effectively supported by the Chairman & Managing Director as well as Joint Managing Directors.

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether the review was undertaken by the Director/committee of the board/ any other committee									Frequency (Annually/half-yearly/quarterly any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies and follow-up action	Annually, the Executive Management and Key Managerial Personnel at Gandhar Oil Refinery (India) Limited review the company's Business Responsibility and Sustainability Policies. They evaluate the policies, procedures, and internal controls for their effectiveness and make adjustments as needed based on their assessment.																	
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	The company's policies are subject to periodic audits and internal reviews conducted both by external agencies and internally.																	

11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? If (Yes/No). If yes, provide the name of the agency.	<table border="1"> <thead> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td colspan="9" data-bbox="933 1215 1469 1281">Yes, the company has carried out an independent evaluation conducted by an external agency known as Intertek. During the social audit, they review and assess the existing policies.</td> </tr> </tbody> </table>	P1	P2	P3	P4	P5	P6	P7	P8	P9	Yes, the company has carried out an independent evaluation conducted by an external agency known as Intertek. During the social audit, they review and assess the existing policies.								
P1	P2	P3	P4	P5	P6	P7	P8	P9											
Yes, the company has carried out an independent evaluation conducted by an external agency known as Intertek. During the social audit, they review and assess the existing policies.																			

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

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

Section C:

Principle-wise Performance Disclosure

Principle

1

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in the respective category covered by the awareness programs
Board of directors	4	Updates and awareness related to regulatory changes are conducted for Board of directors and KMPs. Topics covered includes: 1. Insider Trading Regulations 2. SEBI Listing regulations (LODR) 3. Companies Act, 2013 4. SEBI Regulations 5. Familiarization Programmes	100%
Key managerial personnel	4		
Employees other than BoD & KMPs	65	Safety Awareness at workplace, Firefighting training, Work at height, Use of PPEs	82%
Workers	46	Safety Awareness at workplace, Firefighting training, Work at height, Use of PPEs	92%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty			Nil		
Settlement					
Compounding fees					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment			Nil		
Punishment					

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

At Gandhar Oil Refinery Limited, we have anti-corruption and bribery as part of our responsible business behavior. We absolutely won't accept any bribery or corruption, and we promise to always act fairly and honestly in all our business dealings in every office we have. This rule covers things like bribery, giving gifts, making payments to speed up processes, getting secret payments, and making political or charity donations. If anyone breaks these rules, they'll face serious consequences like fines, going to jail, or other strict punishments decided by our company.

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

	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs	NIL	NIL
Employee	NIL	NIL
Workers	NIL	NIL

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issue of conflict of interest of the directors	NIL			
Number of complaints received in relation to issue of conflict of interest of the KMPs				

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

NIL

8. Number of days of accounts payables in the following format:

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	48	55

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	3.64%	8.66%
	b. Number of trading houses where purchases are made from	7	4
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-

Parameter	Metrics	FY 2023-24	FY 2022-23
		(Current Financial Year)	(Previous Financial Year)
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	5.71%	4.10%
	b. Number of dealers / distributors to whom sales are made	374	335
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs In	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	-	-
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

Principle

2

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

Essential Indicators

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

	FY 2024	FY 2023	Details of improvements in environmental and social impacts
R&D	1.43%	0.85%	The company has invested for manufacturing green and sustainable products.
Capex	-	-	-

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

Yes

- (b) If yes, what percentage of input was sourced sustainably?**

The Company aims to prioritize environmental protection, stakeholder interests, and cost-effectiveness when procuring raw materials or goods, ensuring quality and consistency are not compromised. Through established policies and robust processes, the Company ensures sustainable sourcing from Business Associates. Responsible Supply Chain Management principles guide all engagements in this regard.

- 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.**

Waste type	Waste management procedure in place
Plastic (including packaging)	Gandhar Oil Refinery India Limited goes beyond mere compliance by implementing numerous measures to enhance waste management practices throughout its operations. All business processes are optimized to minimize waste generation through the evaluation of resource options, technologies, and operational processes. These procedures undergo continuous review, with improvement initiatives implemented and monitored for their effectiveness. The company maintains a comprehensive standard operating procedure for the safe handling and disposal of generated waste.
E-waste	
Hazardous Waste	
Other Waste	

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

The company has registered for EPR with CPCB, for both the categories, as owner and as importer. To fulfill its EPR compliance for all the applicable category of plastics as per the regulations including collection and plastic packaging recycling.

Principle

3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	277	277	100%	277	100%	NA	NA	0	0	NA	NA
Female	40	40	100%	40	100%	40	100%	0	0	NA	NA
Total	317	317	100%	317	100%	40	12.62%	0	0	NA	NA
Other than permanent employees											
Male	NA										
Female	NA										
Total	NA										

Note: The employee benefits according to the audited financial statement for the FY 2023 is 8.85 million and for FY 2024 is 10.22.

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	64	64	100%	64	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	64	64	100%	64	100%	0	0	0	0	0	0
Other than permanent workers											
Male	NA										
Female	NA										
Total	NA										

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company.	0.149%	0.130%

2. Details of retirement benefits.

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	Yes	Deducted and deposited with the authority (Y/N/N.A.)
PF	98.42%	100%	Yes	98.30%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others -please specify	NA					

3. Accessibility of workplaces- are the premises/ offices of the entity accessible to differently abled employees and workers as per the requirements of the rights of persons with disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, Gandhar Oil Refinery Limited adhere to the guidelines outlined in the Rights of Persons with Disabilities Act, 2016.

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

The company ensures equal opportunities for all employees and workers, promoting job advancement and skill development without regard to race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age, or nationality. We are dedicated to creating a safe, supportive, and empowering work environment for all our employees and workers.

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

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

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers (Permanent workers, Other than permanent workers, Permanent employees, Other than permanent employees)? If yes, give details of the mechanism in brief.

Permanent Workers	Yes, the company has implemented a strong grievance mechanism that encourages all employees and workers, regardless of their position, to report any instances of unethical behavior, incidents, fraud, or violations. Also, a dedicated grievance committee is in place to effectively address and resolve complaints.
Other than Permanent Workers	NA
Permanent Employees	Yes, the company has implemented a strong grievance mechanism that encourages all employees and workers, regardless of their position, to report any instances of unethical behavior, incidents, fraud, or violations. Also, a dedicated grievance committee is in place to effectively address and resolve complaints.
Other than Permanent Employees	NA

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

There is no such employee association that is officially recognized by the Company.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health and Safety measures		On skill upgradation		Total (D)	On health and Safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	277	277	100%	277	100%	259	259	100%	259	100%
Female	40	40	100%	40	100%	35	35	100%	35	100%
Total	317	317	100%	317	100%	294	294	100%	294	100%
Workers										
Male	64	64	100%	64	100%	55	55	100%	55	100%
Female	0	0	100%	0	100%	0	0	0	0	0
Total	64	64	100%	64	100%	55	55	100%	55	100%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	277	277	100%	259	259	100%
Female	40	40	100%	35	35	100%
Total	317	317	100%	294	294	100%
Workers						
Male	64	64	100%	55	55	100%
Female	0	0	100%	0	0	100%
Total	64	64	100%	55	55	100%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, what is the coverage of such a system?

Yes. Occupational Health and Safety management system has been implemented at Gandhar Oil Refinery Ltd. The system covers all its employees and workers at all operational locations. Company has implemented Occupation Health and Safety Management System ISO: 45001:2018.

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

Work-related hazards and risk assessments are identified using processes such as Hazard Risk analysis. Hazard Identification and Risk Assessment is conducted for all routine activities to identify work-related hazards. Job Safety Analyses are performed for non-routine tasks and new projects.

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

Yes, the company has well established Standard Operating Procedures (SOPs) for employees and workers to identify and report work-related hazards, as well as the subsequent steps to mitigate them. The company has both a work committee and a safety committee to report any work-related hazards. Also, training and awareness sessions, including occupational health and safety modules, are provided to employees and workers to the extent possible.

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

Yes, all the sites have access to non-occupational medical and healthcare services.

11. Details of safety-related incidents.

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (Per one million-person hours worked)	Employee	NIL	NIL
	Worker		
Total recordable work-related injuries	Employee		
	Worker		
No. of fatalities	Employee		
	Worker		
High-consequence work-related injury or ill-health (Excluding fatalities)	Employee		
	Worker		

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

The company has ISO45001:2018 standard (Occupational Health and Safety Management system) certification. All employee and workers are trained on Health & safety related hazards and control measures. Hazard Identification and Risk Assessment is carried out for all the activities and it is ensured that all control measures are in place.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	NIL					
Health & safety						

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Health conditions certified for all the workers, staff - 100 % by DISH certified Doctor. Radiance Safety Solutions conducted HSE Audit as per IS 14489: 2018 in Jan 24 valid for 2 years till Dec 2025.
Working conditions	Done internally and also reviewed in customer audits.

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

The Company adheres to international standards, including ISO 45001 (Occupational Health and Safety Management System) and ISO 14001 (Environment Management System). These standards are integrated into critical business activities, ensuring the implementation of principles and processes that priorities safe and healthy workplaces across all manufacturing units. During the reporting period, no actions were required for health and safety practices. However, in the case of minor incidents, thorough investigations were conducted. Necessary corrective and preventive actions were identified, implemented, and closely monitored to ensure workplace safety. Moreover, we take proactive measures to prevent work-related injuries and illnesses, constantly minimizing risks, and striving for continuous improvement in safety performance.

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.

Stakeholder engagement plays a pivotal role in the success of Gandhar Oil Refinery (India) Limited. We've categorized our key stakeholder groups by analyzing their impact on our business. Core stakeholders are individuals, groups, or institutions that contribute value to the company's business operations. The company understands stakeholder's expectations through regular engagement with them. Our company periodically reviews these expectations internally and deploys them in developing strategies, plans and business activities. The company has engaged with the following major stakeholder groups that influence or are influenced by our company's activities:

- Customers
- Business Partners and Suppliers
- Communities/NGOs
- Government regulators
- Shareholders
- Employees
- Industry and Trade Associations

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

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Customer Satisfaction & Feedback Survey, Grievance Redressal	Need Based	Product quality and safety, Customer feedback, Ethical and fair marketing
Suppliers	No	Contract Agreement, Meeting with Contractors/Vendors, Seminar or workshops	Annually, Quarterly, Need based	Fair and accountable transactions, Transparency in tendering process, vendors enable the Company to identify the key material issues impacting the supply chain.
Communities	Yes	Meetings, Public Hearing	Need Based	Community Development Activity, CSR Activities
Government Regulators	No	Seminars, Conferences, Events, Written Communication	Need Based	Statutory and Regulatory Compliance
Shareholders	No	Annual Reports, Investor Presentations, Quarterly Results, Company Website, Annual General Meetings	Annually, Half-Yearly, Quarterly, Need Based	Business growth and stability, better quarterly reports, Transparency in corporate governance
Employees	No	Surveys, Events, Employee-Centric Applications Seminars, Periodicals, Work-shops /Trainings, Website, Social Media Platforms, Meetings/Discussions	Weekly	Training and Development, Employee Awareness

Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	317	317	100%	294	294	100%
Other than permanent	0	0	0	0	0	0
Total employees	317	317	100%	294	294	100%
Workers						
Permanent	64	64	100%	55	55	100%
Other than permanent	0	0	0	0	0	0
Total employees	64	64	100%	55	55	100%

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

Category	FY 2023-24				
	Total (A)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees					
Permanent	317	0	0	317	100%
Male	277	0	0	277	100%
Female	40	0	0	40	100%
Other than permanent	Not Applicable				
Male					
Female					
Worker					
Permanent	64	0	0	64	100%
Male	64	0	0	64	100%
Female	0	0	0	0	100%
Other than permanent	Not Applicable				
Male					
Female					

Category	FY 2022-23				
	Total (D)	Equal to minimum wage		More than minimum wage	
		No. (E)	% (E/D)	No. (F)	%(F/D)
Employees					
Permanent	294	0	0	294	100%
Male	259	0	0	259	100%
Female	35	0	0	35	100%
Other than permanent	Not Applicable				
Male					
Female					
Worker					
Permanent	55	0	0	55	100%
Male	55	0	0	55	100%
Female	0	0	0	0	0
Other than permanent	Not Applicable				
Male					
Female					

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

a. Median remuneration/ wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)*	3	129055500	0	0
Key managerial personnel	1	3821250	1	2227500
Employees other than BoD and KMP	273	227155589	39	18346123
Workers	64 NUMBER - 26102388			

*Includes executive Directors only.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	10.5%	10.32%

4. Do you have a focal point (individual/committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, we have established a grievance redressal committee tasked with addressing, investigating, and resolving grievances raised by employees, vendors, customers, and other internal and external stakeholders.

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

The Company maintains a strict stance against any form of human rights violations. We have implemented a transparent and accessible internal system to effectively address and resolve human rights issues. Our policies include anti-human trafficking, anti-retaliation, anti-corruption and bribery, child labor prevention, and grievance redressal, each providing clear guidelines and mechanisms to prevent and address violations. Our Whistleblower Policy ensures comprehensive protection for all employees from any form of retaliation. Human rights form an integral part of our ethical values and are ingrained in our daily operations, ensuring full compliance with labor rights and health and safety regulations.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment			NIL			
Discrimination at workplace						
Child labor						
Forced labor/Involuntary labor						
Wages						
Other human rights-related issues						

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		NIL
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

Gandhar Oil Refinery (India) Limited, has formulated a Vigil Mechanism/ Whistle Blower Policy for all the stakeholders of the Company to report to the management concerns about unethical behavior, actual or suspected fraud or violation of any of the provisions of law/ rules or regulations effective for the time being in force including the Company's code of conduct. The mechanism provides for adequate safeguards against victimization of Directors and employees who avail of the mechanism and also provide for direct access to the chairman of the Audit committee in some cases.

Policy Link: <https://gandharoil.com/wp-content/uploads/2024/05/Vigil-Mechanism-Policy.pdf>

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

Yes

10. Assessments of the year

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

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

Not Applicable

Principle

6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in GJ) and energy intensity

Parameter	FY 2023-24	FY 2022-23
From renewable source		
Total electricity consumption (A)	1362.57	1115.90
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	1362.57	1115.90
From non-renewable sources		
Total electricity consumption (D)	5755.96	5336.01
Total fuel consumption (E)	11417.69	11913.39
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	17173.65	17249.40
Total energy consumed (A+B+C+D+E+F)	18536.21	18365.30
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00000064836	0.00000062335
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00001452400	0.00001381786
Energy intensity in terms of physical output	0.000112188	0.000106444
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: 1. The percentage of energy consumed from renewable sources in the FY 2023-24 is 7.35% and for FY 2022-23 is 6.07%.

Note: 2. Energy intensity in terms of physical output has been calculated as (Total energy consumed / Liter of oil produced)

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

Yes, the assurance has been carried out by ENEN Green Services Private Limited for BRSR FY 2023-24.

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

No, we have not been recognized for any locations or facilities as designated consumers (DCs) under the government of India PAT Scheme.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source in kiloliters		
i. Surface water	5628.00	4309.00
ii. Groundwater	7624.30	2880.00
iii. Third party water	-	-
iv. Seawater / desalinated water	-	-
v. Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	13252.00	7189.00

Parameter	FY 2023-24	FY 2022-23
Total volume of water consumption (in kiloliters)	13252.00	7189.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.000000463542	0.00000024401
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	0.00001038380	0.00000540893
Water intensity in terms of physical output	0.0000802074590	0.0000416670150
Water intensity (optional)	- the relevant metric may be selected by the entity	-

Note: Indicate if any independent assessment /evaluation /assurance has been carried out by any external agency? (Y/N), If yes, name of the external agency. Yes, the assurance has been carried out by ENEN Green Services Private Limited for BRSR FY 2023-24.

Note: Energy intensity in terms of physical output has been calculated as (Total water consumption / Liter of oil produced).

5. Provide the following details related to water discharged:

S. No.	Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)				
(i)	To Surface water	Kiloliters	0	0
	a. No Treatment	kiloliters	0	0
	b. With treatment – please specify level of treatment	kiloliters	0	0
(ii)	Groundwater	kiloliters	0	0
	a. No Treatment	kiloliters	0	0
	b. With treatment – please specify level of treatment	kiloliters	0	0
(iii)	To Sea water	kiloliters	0	0
	a. No Treatment	kiloliters	0	0
	b. With treatment – please specify level of treatment	kiloliters	0	0
(iv)	Sent to third-parties	kiloliters	0	0
	a. No Treatment	kiloliters	0	0
	b. With treatment – please specify level of treatment	kiloliters	0	0
(v)	Others		0	0
	a. No Treatment	kiloliters	0	0
	b. With treatment – please specify level of treatment	kiloliters	0	0
Total Water Discharged (in Kiloliters)		kiloliters	0	0

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes, the assurance has been carried out by ENEN Green Services Private Limited for BRSR FY 2023-24.
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6. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Yes, at present facility is Zero Liquid discharge. We are treating sewage in our full fledged Sewage Treatment Plant (STP) & Oil Water Separator mechanism has been implemented.

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

Parameter	Unit	FY 2023-24	FY 2022-23
NO2	mg/Nm3	18.28	20.02
SO2	mg/Nm3	76.18	55.00
Particulate matter (PM)	mg/Nm3	105.66	108.22
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – ozone-depleting substances (HCFC - 22 or R-22)	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
If yes, name of the external agency. Yes, the assurance has been carried out by ENEN Green Services Private Limited for BRSR FY 2023-24.

Note: In FY 2023-24, Gandhar oil has the following fossil fuel consumption-

1. Diesel: 37.77 kl
2. LDO: 44 kl
3. LPG: 70 kg
4. Natural Gas: 233330 SCM

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	696.40	744.79
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1146.00	1062.00
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO2 equivalent	0.0000000644441	0.0000000613257
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)			
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent	0.0000014436113	0.0000013594070
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent	0.0000111508669	0.0000104720242
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
If yes, name of the external agency. Yes, the assurance has been carried out by ENEN Green Services Private Limited for BRSR FY 2023-24.

Note: Total scope 1 and scope 2 emission intensity in terms of physical output has been calculated by using the formula (Total scope 1 and scope 2 GHG emission/liters of oil produced).

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

Yes

10. If yes, then provide details. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-24	FY 2022-23
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)		
(i) Spent Catalyst	30	20
(ii) Used Oil	0.025	0.01
(iii) Contaminated Cotton Rags	2	1
(iv) Spent clay	16.465	12.44
(v) Chemical sludge	0.12	0
Hazardous waste	3.93	4.4
Other Non-hazardous waste generated (H). (Carton Box, White Paper, Book Cover Paper, Iron, Steel)	0	0
Total (A+B + C + D + E + F + G+ H)	52.54	37.85
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.0000000018378	0.0000000012847
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations adjusted for PPP)	0.00000000411676	0.0000000284779
Waste intensity in terms of physical output	0.00000003179901	0.0000002193763
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Total water intensity in terms of physical output has been calculated by using the formula (Total waste generated/liters of oil produced).

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

	FY 2023-24	FY 2022-23
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0.025	0.01
(iii) Other recovery operations	0	0
Total	0.025	0.01

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)

	FY 2023-24	FY 2022-23
Category of waste		
(i) Incineration	5.81	5.4
(ii) Landfilling	30.12	20
(iii) Other disposal operations	0	0
Total	35.93	25.4

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, the assurance has been carried out by ENEN Green Services Private Limited for BRSR FY 2023-24.

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

The company's waste management process encompasses several practices. Hazardous waste such as oil-soaked filters, chindis, oil-contaminated drums, spent earth, and e-waste are disposed of at government-approved recycling facilities. Non-hazardous waste is sent to vendors for recycling or reuse processes, while general and kitchen (food) waste is disposed of through municipal authorities or facilities. Additionally, our operations strictly avoid the use of hazardous and toxic chemicals.

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

Not Applicable

- 13. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year.**

Not Applicable

- 14. 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 there under (Y/N). If not, provide details of all such non-compliances.**

Yes, we ensure compliance with all relevant environmental laws, regulations, and guidelines set forth by the Pollution Control Committee (PCC).

Principle

7

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

Essential Indicators

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

The company is a member of 3 trade and industry chambers.

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1.	Federation of Indian Export Organizations	National
2.	Basic chemicals cosmetics & dyes export promotion council	National
3.	Asmechem chamber of commerce and industry of India	National
4.	Manufacturers of Petroleum Specialties Association (MOPSA)	National
5.	Dadra And Nagar Haveli Industries Association	State
6.	Taloja Manufactures Association	State
7.	Taloja Industries Association	State

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

Not Applicable

Principle

8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not Applicable

- 2. Provide information on the 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 the grievances of the community.**

Gandhar Oil Refinery India Limited prioritize on community concerns and ensures accessible channels for addressing grievances. Depending on the nature of the issue, it is promptly escalated to the relevant department for resolution. The company has established a whistleblower policy, describing the procedures for reporting and investigating any instances where an employee exposes wrongdoing within the organization. Community members can raise their concerns directly to our Vigilance and Ethics Officer at cs@gandharoil.com.

Whistleblower Policy- <https://gandharoil.com/wp-content/uploads/2024/05/Vigil-Mechanism-Policy.pdf>.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	1.91%	0.28%
Directly from within India	20.24%	24.47%

- 5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non- permanent/ on contract basis) in the following locations, as % of total wage cost;**

Location	FY 2023-24	FY 2022-23
Rural	0%	0%
Semi- urban	0%	0%
Urban	0%	0%
Metropolitan	0%	0%

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.**

Yes, a standard operating procedure is in place for handling customer feedback and complaints. Customers can connect with the Company through various channels, including email, telephone, website, and feedback forms. All complaints are addressed appropriately, all efforts are taken to resolve the same in a timely manner.

2. Turnover of products and/or services as a percentage of turnover from all products/services 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 2023-24		Remark	FY 2022-23		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy			NIL			
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive trade practices						
Unfair trade practices						
Other						

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

	Number	Reasons to recall
Voluntary recall		Not Applicable
Forced recall		

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes, the company has data security and IT functioning policy. The policy complies with data protection law and follow good practice, protects the rights of staff, customers and partners, will clearly state how it stores and processes individuals' data, protects all data on file from the risks of a data breach.

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 the safety of products/ services.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	0

Annexure 1- References for emission factors

Sl. No	Emission source	Emission factor	Unit	Reference
	Diesel	2.65937173691275	kgCO ₂ e/l	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 Conversion factors 2023: condensed set (for most users)- updated June 28, 2023
	LDO	74.1	tCO ₂ e/TJ	https://wgbis.ces.iisc.ac.in/energy/paper/carbon-footprint/Methods.html#:~:text=The%20average%20of%20NCV%20values,and%2074.1t/TJ%20respectively.
	Natural gas	2.03839031006711	kgCO ₂ e/ cubic meter	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 Conversion factors 2023: condensed set (for most users)- updated June 28, 2023
	LPG	2939.36094899329	kgCO ₂ e/l	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 Conversion factors 2023: condensed set (for most users)- updated June 28, 2023
	Electricity	0.716	tCO ₂ /MWh	https://cea.nic.in/cdm-co2-baseline-database/?lang=en VERSION 19