

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

I-1. Corporate Identity Number (CIN) of the listed entity

L99999GJ1962PLC001121

I-2. Name of the listed entity

Gujarat State Fertilizers & Chemicals Limited

I-3. Year of incorporation

15/02/1962

I-4. Registered office address

P.O. FERTILIZERNAGAR, VADODARA- 391750

I-5. Corporate address

P.O. FERTILIZERNAGAR, VADODARA- 391750

I-6. E-mail

investors@gsfcld.com

I-7. Telephone

+91-265-2242451

I-8. Website

www.gsfclimited.com

I-9. Financial year for which reporting is being done

2024-25

I-10. Name of the Stock Exchange(s) where shares are listed

BSE Limited, National Stock Exchange of India Limited

I-11. Paid-up Capital

Rs. 79,69,55,060

I-12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.

Mrs. Nidhi Pillai, Company Secretary & Vice President (Legal),

Telephone: +91-265-3093582,

Email: investors@gsfcld.com

I-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

I-14. Name of assurance provider

Not applicable

I-15. Type of assurance obtained

Not applicable

II. Products/services
II-16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Fertilizers and Agro-products, Chemicals and chemical products	89%
2	Trading	Fertilizers and Agro-products, Chemicals and chemical products	11%

II-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	P&K Fertilizers	20122	59%
2	UREA	20121	16%
3	INDUSTRIALS PRODUCTS	20119	18%

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

Location	Number of Plants	Number of Offices	Total
National	4	28	32
International	0	0	0

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

Locations	Number
National (No. of States)	26
International (No. of Countries)	25

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

1.66%

c. A brief on types of customers

The Company provides products and services to consumers through authorized distributors and dealers. The Company provides key agricultural inputs such as fertilizers, specialty nutrients, seeds etc. to farmers through our authorized dealer network spread across major agrarian states. Our clients for industrial products include various industries such as textile, tyres, automobile, chemical, pharmaceutical, plywood, laminate, and paint.

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Employees						
1	Permanent (D)	1,029	965	93.78%	64	6.22%
2	Other than Permanent (E)	66	59	89.39%	7	10.61%
3	Total employees (D + E)	1,095	1,024	93.52%	71	6.48%
Workers						
1	Permanent (F)	1,679	1,610	95.89%	69	4.11%
2	Other than Permanent (G)	4,239	4,053	95.61%	186	4.39%
3	Total Workers (F + G)	5,918	5,663	95.69%	255	4.31%

b. Differently abled Employees and workers:

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	8	6	75.00%	2	25.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	8	6	75.00%	2	25.00%
Differently Abled Workers						
1	Permanent (F)	19	15	78.95%	4	21.05%
2	Other than Permanent (G)	8	7	87.50%	1	12.50%
3	Total Workers (F + G)	27	22	81.48%	5	18.52%

IV-21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	8	1	12.5%
Key Management Personnel	3	1	33.33%

Note: The Managing Director is classified as both a member of the Board of Directors and as part of the Key Managerial Personnel.

IV-22. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years)

	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.24%	1.63%	8.80%	9.53%	6.61%	9.37%	10.82%	9.23%	10.74%
Permanent Workers	6.96%	0.00%	6.68%	8.35%	1.50%	8.10%	8.08%	3.01%	7.91%

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

V-23. (a) Names of holding / subsidiary / associate companies / joint ventures.

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	GSFC Agrotech Limited	Wholly Owned Subsidiary	100	Yes
2	Gujarat Port and Logistics Company Limited	Subsidiary	60	Yes
3	Vadodara Jal Sanchay Private Limited	Subsidiary	60	Yes
4	Gujarat Green Revolution Company Limited	Associate	46.9	Yes
5	Vadodara Enviro Channel Limited	Associate	28.6	Yes
6	Karnalyte Resources INC	Associate	47.7	No
7	Gujarat Data Electronics Limited	Associate	23	No

Note: Gujarat Data Electronics Limited continues to remain a dormant company during the reporting period.

VI. CSR Details

VI-24. Provide the following CSR details

i) Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes

ii) Turnover (in Rs.) – 94,28,71,33,031

iii) Net worth (in Rs.) – 1,20,04,83,39,794

VII. Transparency and Disclosures Compliances

VII-25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes - A mechanism is in place to interact with community leaders to understand and address their concerns, if any. Communications in the form of complaints/grievances are addressed during meetings with the respective community leaders.	0	0	-	0	0	-
Investors (other than shareholders)	Yes - Shareholders other than investors can raise their queries and concerns by sending an email to investors@gsfc ltd.com . The contact details of the designated officials of the Company responsible for assisting and handling investor grievances are provided on the Company's website at https://www.gsfc limited.com/investor-s-grievance-redressal .	0	0	There were no complaints / grievances received from investors other than shareholders.	0	0	-
Shareholders	Yes - Shareholders and other investors can raise their queries and concerns by sending an email to investors@gsfc ltd.com . Grievances/complaints can also be raised on the grievance redressal platform of SEBI – SCORES. The contact details of the designated officials	44	0	Letters received from time to time are redressed immediately.	51	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
	of the Company responsible for assisting and handling investor grievances are provided on the Company's website at https://www.gsfclimited.com/investor-s-grievance-redressal .						
Employees and workers	Yes, please refer to Principle 3, EI-6 for details	0	0	-	0	0	-
Customers	Yes, the consumer complaint number and email ID are provided on fertilizer packaging to enable customers to register their queries. Customers can also file any complaint at the link: https://gworld.gsfclimited.com/custcomp/pages/Complaint1?reg=1 on the Company's website. Please refer to Principle 9, EI-1 for details	70	0	-	85	0	-
Value Chain partners	Yes, the Vendor can contact the Company for resolution of their issues/grievances by raising them to the officials concerned, and also at the email id - info@gsfcld.com . Company officials, including the department head, are easily accessible to vendors to register/communicate issues being faced.	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

VII-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.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Health and Safety	R	<p>Given the complex nature of chemical manufacturing, safeguarding the well-being of employees and nearby communities is crucial. Focusing on this material topic helps ensure safe and resilient working conditions, protects our stakeholders, and maintains compliance with relevant health and safety regulations. At GSFC, we are dedicated to upholding rigorous quality and safety standards throughout the entire product lifecycle—from manufacturing and storage to end-use and disposal. Our commitment to comprehensive product stewardship aims to proactively mitigate environmental and safety risks associated with our products.</p>	<p>The Company places top priority on ensuring the Health and Safety of its workforce. The Safety department drives a strong safety culture through:</p> <ul style="list-style-type: none"> i. Conducting plant safety inspections, safety audits, and addressing unsafe actions or conditions. ii. Regular 'Toolbox talks' focused on safety norms and Learning from Incidents (LFI), along with periodic training and awareness sessions. iii. Providing appropriate personal protective equipment (PPE) to employees. iv. Ensuring adherence to Management of Change (MOC) requirements through HAZOP (Hazard and Operability Study) v. Regularly reviewing and updating Safety Plans and Manuals; and Implementing Process Safety Management (PSM) elements. 	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				<p>vi. We are ISO 45001:2018 Occupational Health and Safety Management System certified, showing our commitment to keeping our workplaces risk-free and maintaining high standards of workplace health and safety across all operations.</p> <p>Senior management also periodically reviews these risks and ensures effective mitigation measures are in place. Additionally, the Company has an occupational health and safety management system in place for all employees and contract workers. Regular mock drills and departmental health, safety, and environment committee meetings ensure facilities are continually updated and improved. Health awareness initiatives, including emails on seasonal and lifestyle diseases, training programs, and super-speciality camps, are conducted throughout the year. For more details, please refer to Principle 3, Essential Indicators 10 and 12.</p>	

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Operational Efficiency	R	Operational efficiency is a critical focus for our industry due to the significantly high energy and resource intensity of manufacturing. Also, several of our facilities are legacy units that require careful maintenance and optimized operations to ensure operational soundness and safety. Enhancing efficiency directly influences cost control, uninterrupted and compliant operations, and significantly reduces our environmental footprint. It also plays a key role in managing our impact on external stakeholders, including regulatory bodies, local communities, and the broader ecosystem.	<p>The Company mitigates these risks by:</p> <ul style="list-style-type: none"> • Periodically revamping and refurbishing plants to maintain operational efficiency. • Following a scheduled maintenance plan to prevent unexpected breakdowns. • Upgrading infrastructure with the latest equipment to implement modern manufacturing technology. • Conducting regular safety audits and inspections to identify and rectify potential hazards. • Carrying out periodic risk assessments, with senior management reviewing and ensuring the implementation of necessary mitigation measures. 	Negative
3	Employee Development	O	The sustainable growth of the organization depends heavily on the quality of its human resources. The Company believes that a competent, talented, knowledgeable, and skilled workforce is essential to achieving its business objectives. To support this, the		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Company is dedicated to investing in the growth and well-being of its employees, helping to build a motivated and productive team that contributes to long-term success.		
4	Energy Efficiency and Emission Reduction	O	GSFC's operations have a direct impact on the environment through energy use and associated emissions. Improving energy efficiency and reducing emissions are essential for minimising environmental impact and enhancing cost competitiveness. We also foresee upcoming policies and advancements that will enhance the tracking and reporting of emissions and energy usage, supporting more sustainable business practices. The Company has also invested in harnessing renewable energy by installing windmills and solar panels in our locations. Proactively addressing this topic supports our long-term sustainability goals and positions us competitively in an ESG-driven economy.		Positive
5	Water consumption	R	The Company's operations are highly water-intensive and rely heavily on freshwater sources. This poses a risk due to the potential scarcity of water, which could disrupt operations	The Company has implemented various measures to address water consumption, including rainwater harvesting and the development of green zones at all manufacturing	Negative: Water scarcity could significantly impact the Company's operations,

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			and impact business continuity. Climate change impacts, such as shifting rainfall patterns and groundwater depletion, along with evolving regulatory expectations, further contribute to this challenge.	locations to improve the water table. Additionally, the Company has undertaken a project for Tertiary Treated Wastewater (TTWW) to treat the treated municipal sewage for reuse in industry, aiming to minimize freshwater usage and enhance sustainability. Further, several of our facilities at Sikka and Vadodara have successfully achieved 100% Zero Liquid Discharge (ZLD), reflecting our strong commitment to environmental stewardship.	leading to potential production losses and increased Costs.
6	Community Development	O	As a responsible corporate citizen, GSFC integrates CSR into its core business practices. The Company has been actively involved in CSR initiatives even prior to the statutory mandate under the Companies Act, 2013. These initiatives aim to enhance the Human Development Index of the country through efforts in education, women empowerment, societal upliftment, and healthcare improvement.		Positive
7	Responsible Governance	O	GSFC has a bigger responsibility to operate with		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
	and Compliance		<p>transparency, ethics, and accountability. Responsible conduct is important not just to comply with laws and regulations but also to maintain the trust of diverse stakeholders, including the government, local community, investors, etc. By focusing on strong governance and ethical practices, GSFC reduces risks, stays compliant, and supports sustainable growth.</p> <p>Additionally, adherence to laws and regulations is critical for responsible conduct and long-term sustainability. The regulatory landscape is dynamic, necessitating ongoing compliance efforts.</p> <p>Establishing and continuously monitoring a compliance system to ensure adherence to laws and regulations. Any identified lapses or gaps are addressed by strengthening internal systems.</p>		
8	Risk Management	R	The Company's performance is significantly influenced by external factors such as weather patterns, government subsidies, raw material prices, market volatility, and geopolitical conditions.	The Company's Board of Directors and senior management have established robust governance practices and a comprehensive risk management system.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Effective risk management is essential for maintaining consistent performance.	<p>This includes:</p> <ul style="list-style-type: none"> • Regular reviews and updates of systems, processes, corporate governance practices, internal controls, and standard operating procedures to align with industry best practices. • Obtaining certifications for quality and environmental standards. • Implementing a risk management framework for identifying, assessing, and mitigating risks, with periodic reviews by senior management. 	
9	Hazardous Waste Management	R	During our production operations, various types of waste are generated, some of which are classified as hazardous. These include waste containing heavy metals, spent acids and oils, catalysts, and biohazardous sludge. If not managed properly, such waste can pose significant risks to multiple stakeholders and the surrounding ecosystem. Additionally, GSFC operates under stringent regulations governing the type and quantity of waste disposed and discharged. Recognizing the potential environmental and social impact, we identify	GSFC follows a comprehensive waste management approach aligned with regional and state regulatory frameworks. Our system emphasizes effective waste segregation and ensures the safe transfer of waste to authorized third-party agencies for appropriate treatment and disposal. Our waste strategy is guided by the principles of Reduce, Reuse, Recycle, Recovery, and Responsible Disposal, driving us toward a more circular and sustainable industrial model.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			waste management as a key material topic.	A key aspect of our sustainability efforts involves converting a significant portion of our chemical byproducts into valuable fuel sources. This not only minimizes waste generation but also enhances resource efficiency and reduces operational costs. We also invest in research and development to improve the sustainability and performance of our products. Also, we are certified under ISO 14001 and Responsible Care, reinforcing our adherence to global standards in environmental management.	

SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	No	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	No	No	No	No	No	No	Yes	No
1. c. Web Link of the Policies, if available	Yes ¹	Yes ²	Yes ³	Yes ³	Yes ³	Yes ²	Not applicable	Yes ⁴	Yes ⁵
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	Responsible Care Certificate ISO 9001:2015 Quality Management System	ISO 45001:2018 Occupational Health and Safety Management System	-	-	ISO 50001:2018 Energy Management System ISO 14001:2015 Environment Management System	-	-	ISO 9001:2015 Quality Management System

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	None	None	None	None	None	None	None	None	None
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Remarks:

1. [Code of Conduct for Directors And Senior Management, Whistle Blower Policy](#)
The Company has adopted a comprehensive Code of Conduct that defines the ethical, legal, and professional standards applicable to its directors and senior management. The Code reflects the principles of responsible leadership, transparency, and accountability, and is aligned with the provisions of the Companies Act, 2013.
2. [Integrated Management System Policy](#), Responsible Care and QEHSE Management System.
The company has an established Integrated Management System (IMS) Policy to ensure consistent adherence to quality, environmental, health, and safety standards. In addition, the Energy policy, Responsible Care and QEHSE Management System – Apex Manual is available to all employees on the intranet. This comprehensive manual includes the Registrar of Regulations, departmental manuals, standard operating procedures, and detailed guidelines covering sustainability, product safety, and process efficiency.
3. [Whistle Blower Policy](#):
In addition to formal policies, the Company has adopted an “Equal Opportunity, Gender Equity & Gender Sensitivity” Policy, along with a comprehensive Handbook of HR Policies & Practices, both accessible to employees via the intranet. These documents serve as practical guides to workplace conduct, employee welfare, and organizational procedures.
4. [CSR Policy](#)
Driven by a long-standing commitment to inclusive growth, the company actively engages in community development through initiatives that enhance quality of life, education, healthcare, and environmental well-being. These efforts are guided by a formal policy aligned with the Companies Act, 2013, and focus on uplifting communities around its operational areas.
5. [Integrated Management System Policy](#) and Cybersecurity and Data Privacy Framework:
In alignment with its IMS Policy, the Company has also established a robust framework to address cybersecurity and data privacy risks. This framework is integrated into the Company's IT Policy, which is accessible to all employees via the intranet portal and supports the safe and secure handling of information across the organization.

Governance, leadership and oversight

<p>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)</p>	<p>Dear Stakeholders,</p> <p>At Gujarat State Fertilizers & Chemicals Limited (GSFC), our growth strategy is firmly anchored in environmental stewardship, social responsibility, and robust governance. Guided by our vision of harmonizing operations with the environment, we are embedding sustainable practices across our value chain, ensuring cleaner energy solutions and operational transparency at every step. As a Government of Gujarat promoted enterprise, we are deeply accountable to statutory compliance, public interest, and responsible business conduct.</p> <p>Aligned with India's energy transition goals, we have steadily scaled up our renewable energy capacity. In FY 2024-25, nearly 40% of our electricity consumption was met through captive wind and solar power. Our current installed capacity stands at 152.8 MW of wind energy and 65.13 MW of solar power, following the successful commissioning of a 37.5 MW solar project during the reporting period. This milestone advances our ambition to meet 50% of our total electricity needs through renewable sources, significantly reducing our reliance on conventional power and lowering greenhouse gas emissions.</p> <p>Our commitment to circularity is reflected in our efforts to reduce reliance on conventional carbon-rich fossil fuels and replace them with alternative fuels while simultaneously enhancing our renewable energy portfolio. These collective efforts have led to a 10% reduction in fossil fuel consumption and an 8.82% decrease in Scope 1 GHG emissions compared to the previous year. This initiative not only optimizes energy efficiency but also reduces process residues that would otherwise require additional post-treatment handling. Furthermore, we maintain air and noise pollution levels well within prescribed regulatory limits across all operations.</p> <p>Water conservation remains a priority, with systems in place to treat and reuse wastewater, particularly for horticulture and landscaping within our facilities. On the waste management front, we have achieved a 17% reduction in total waste generation compared to FY 2023-24, by strengthening recycling and material recovery processes. Our hazardous waste is managed through a rigorous process of on-site segregation, secure storage, authorized transportation, and compliant disposal, adhering strictly to statutory regulations and industry best practices. In FY 24-25, even though our production has increased, our hazardous waste generation has decreased by 26% compared to the previous year. Additionally, our solid waste management system effectively handles kitchen waste, horticultural residues, housekeeping</p>
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	<p>waste, and construction debris across our sites, ensuring efficient collection and channelization to authorized recyclers.</p> <p>On the social front, we are dedicated to fostering a culture of continuous learning and safe working conditions. Training coverage increased from 70% in FY 2023-24 to 84.23%, with 95.6% of our employees receiving dedicated training on human rights. We continue to ensure 100% coverage in assessments related to health, safety, working conditions, and human rights. GSFC is proud to have been honoured with the World Safety Organization (WSO) India (State) Award for OHS&E Excellence in the Manufacturing Sector – “Fertilizers & Chemicals” category, a distinction achieved for the third consecutive year. This recognition underscores our systematic approach to workplace safety and commitment to operational discipline. Furthermore, our CSR initiatives are strategically focused on vulnerable and marginalized communities, with 72% of beneficiaries under our education programs belonging to these groups.</p> <p>From a governance perspective, GSFC operates under a structured ESG framework, overseen by the Board and aligned with BRSR disclosure requirements. Our management systems are certified under ISO 9001, ISO 14001, ISO 45001, ISO 50001, and the Responsible Care initiative, ensuring consistency in our quality, environmental, energy, and safety management practices. We are proud to report zero incidents of cybersecurity breaches, product recalls, or regulatory non-compliance during the year.</p> <p>Our sustainability commitment extends beyond business operations to encompass community development. We continue to invest in education, sanitation, and rural development initiatives around our manufacturing sites, contributing directly to local well-being and long-term regional growth.</p> <p>Across all these dimensions, we are taking deliberate and measurable actions to embed sustainability deeper into our core functions. With a strong focus on decarbonization, occupational health and safety, resource efficiency, local sourcing, and stakeholder engagement, we are creating sustainable value for all our stakeholders.</p> <p>We recognize the critical role our operations play in the environmental and social fabric of our communities. With this responsibility in mind, we remain steadfast in our journey towards inclusive, transparent, and environmentally responsible growth. By embedding sustainability into everyday decision-making, we aim to ensure long-term operational resilience and contribute meaningfully to a sustainable future.</p> <p>Thank you.</p>
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8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Kamal Dayani, Managing Director (DIN 05351774), under the guidance of the Board of Directors is responsible for the implementation and oversight of the Business Responsibility policies. Note: Mr. Sanjeev Kumar, IAS, has been appointed as the Managing Director of the Company, with effect from 1 st August 2025.
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.	Mr. Kamal Dayani, Managing Director (DIN 05351774), under the guidance of the Board of Directors and its committees is responsible for the implementation and oversight of the Business Responsibility policies. Note: Mr. Sanjeev Kumar, IAS, has been appointed as the Managing Director of the Company, with effect from 1 st August 2025.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Board									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Annually								

Remark: The Company does not have a standalone policy on public policy advocacy. It actively engages with industry associations and trade bodies, and these interactions are periodically reviewed and conducted in alignment with the Company's Code of Conduct and Ethics. No instances of non-compliance have been reported. Accordingly, the Company remains aligned with the intent of Principle 7.

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No	Yes	Yes	No	No	Yes	No	No	Yes

Remark:

The Responsible Care certificate: Indian Chemical Council (ICC)
ISO 9001, ISO 14001, ISO 45001, and ISO 50001: TÜV NORD.

12. If 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)							Yes		
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)							Note*		

Note: The Company is a member of various industry associations and trade bodies (Principle 7, Essential Indicator 1). However, the Company does not take public policy positions. Hence, the Company currently does not need a policy on Responsible Public Policy Advocacy.

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

EI-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	Percentage of persons in respective category covered by the awareness programmes
Board of directors	5	Training Provided <ul style="list-style-type: none"> Awareness among the BoD was facilitated through periodic meetings during the year, where updates on key areas such as company operations, energy performance, and sustainability-linked developments; including aspects aligned with the NGRBC principles were shared. 	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		Impact <ul style="list-style-type: none"> These engagements helped ensure the Board remained informed and sensitised to responsible business practices. 	
Key Managerial personnel	3	Training Provided <ul style="list-style-type: none"> FAI Annual Seminar on sustainable fertilizer practices and agricultural standards Insider Trading awareness and compliance session POSH (Prevention of Sexual Harassment) training Impact <ul style="list-style-type: none"> Strengthened understanding of sustainable practices in fertilizer use and agriculture, aligning operations with evolving environmental and industry standards Enhanced awareness and compliance with insider trading regulations, reducing the risk of legal violations and misuse of confidential information Fostered a safer and more respectful workplace culture by reinforcing zero tolerance towards sexual harassment 	100.00%
Employees other than BoD and KMPs	77	Training Provided <ul style="list-style-type: none"> Behavioural skill development programs Technical skill enhancement sessions Environment, Health & Safety (EHS) training Statutory and compliance-based training, including POSH (Prevention of Sexual Harassment) and HR policy awareness Miscellaneous learning initiatives (e.g., soft skills, personal development, compliance, innovation) 	84.23%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		Impact <ul style="list-style-type: none"> Improved employee efficiency and collaboration through enhanced technical capabilities and behavioural competencies Reinforced a culture of safety and accountability, reducing workplace risks and supporting sustainable practices Strengthened the organizational learning environment through diverse developmental and statutory initiatives, fostering holistic employee growth and adherence to regulatory expectations 	
Workers	33	Training Provided <ul style="list-style-type: none"> Behavioural skill development programs Technical skill enhancement sessions Environment, Health & Safety (EHS) training Statutory and compliance-based training, including POSH (Prevention of Sexual Harassment) and HR policy awareness Miscellaneous learning initiatives (e.g., soft skills, personal development, compliance, innovation) Impact <ul style="list-style-type: none"> Improved workers' efficiency and collaboration through enhanced technical capabilities and behavioural competencies Reinforced a culture of safety and accountability, reducing workplace risks and supporting sustainable practices Strengthened the organizational learning environment through diverse developmental and statutory initiatives, 	58.49%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		fostering holistic workers growth and adherence to regulatory expectations	

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

Monetary

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

Non-Monetary

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

EI-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.

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

Yes. The Company has a Code of Conduct for Directors and Senior Management. The Code of Conduct is available at <https://www.gsfcilimited.com/code-of-conduct-for-directors>. The Company has adopted Integrity Pact with the primary objective of safeguarding public procurement from corruption. This document ensures transparency, integrity, and ethical behaviour in all procurement activities. The Integrity Pact is readily available to employees on the Company's intranet domain for easy access and reference.

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

Category	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	Current Financial Year		Previous Financial Year	
	Number - 2024-25	Remarks - 2024-25	Number - 2023-24	Remarks - 2023-24
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable, as no such cases or actions were reported during the period.

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	31.29	31.93

EI-9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY2024-25	FY2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	43.50%	24.58%
	b. Number of trading houses where purchases are made from	9	6
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	84.24%	82.86%
	b. Number of dealers / distributors to whom sales are made	1220	1440
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	21.26%	23.60%

Parameter	Metrics	FY2024-25	FY2023-24
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	7.64%	8.60%
	b. Sales (Sales to related parties / Total Sales)	2.53%	3.27%
	c. Loans & advances (to related parties / total loans & advances)	0.00%	0.00%
	d. Investments (in related parties / total investments)	100.00%	0.00%

Leadership Indicators

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

S. No.	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 programmes
1	0	-	0.00%

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

Yes, our code of conduct requires executives in senior management of the Company to dedicate their best efforts to advancing the Company's interests and to make decisions that affect the Company based on the Company's best interests and independent of outside influences. Executives in senior management of the Company should be scrupulous in avoiding 'conflicts of interest' with the Company. In case there is likely to be a conflict of interest, he/she should make full disclosure of all facts and circumstances thereof to the Managing Director or any committee/officer nominated for this purpose by the Board and a prior written approval should be obtained.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe
Essential Indicators

EI-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.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100%	100%	The Company's R&D investments remain focused on enhancing product quality and advancing sustainable technologies to reduce environmental impact. Research initiatives are identified through feasibility evaluations and assessments of available and adaptable technologies. Key focus areas include innovation in organic chemicals and biofertilizers, as well as scalable waste management solutions that align with the Company's long-term sustainability roadmap.
Capex	5.96%	6.25%	Our Capex including R&D investments are strategically allocated to minimize environment impact across all projects, with a focus on utilizing renewable energy sources like solar and wind continually striving to be more sustainable. We are methodically upgrading our equipment to more energy-efficient technologies and phasing out obsolete or inefficient machinery.

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

Yes

EI-2.b. If yes, what percentage of inputs were sourced sustainably?

43%

Note: As a "Responsible Care" (RC) certified company, we are fully committed to upholding the principles outlined in the RC framework. The Distribution Code of Management Practice is applied across all modes of transportation and the shipment of all chemicals, including chemical waste, and distribution activities such as storage, handling, transfer, and packaging while chemicals are in transit between member companies and their suppliers and customers.

For sustainable sourcing, the scope covers major chemical procurement from manufacturers, while the increase in other procurement this year has led to a reduction in the percentage of sustainable sourcing compared to last year.

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

Category	Description
(a) Plastics (including packaging)	In compliance with the Plastic Waste Management Rules, we are registered under the Brand Owner & Importer category. We have tied up with a waste management agency to ensure the collection and recycling of post-consumer plastic packaging waste.

Category	Description
	Additionally, any pre-consumer plastic waste generated at manufacturing sites is sent to the authorized Plastic Waste Processing Facility.
(b) E-waste	Not Applicable
(c) Hazardous waste	Not applicable as our products are consumed by other industries/consumers.
(d) Other waste	-

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

Yes, GSFC has obtained registration as a Brand Owner & Importer to meet the Extended Producer Responsibility (EPR) requirements under the Plastic Waste Management (PWM) rules. The Company has signed an agreement and awarded a work order to the CPCB registered Waste Management Agency for the collection and recycling of plastic waste from Urban local bodies and other means approved by statutory authorities on behalf of GSFC.

Leadership Indicators

LI-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?

S. No.	NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
1	201	All major fertilizer and chemical products	100%	The life cycle perspective for the various products manufactured has been considered for each stage from raw material procurement to final product delivery, end-use including final disposal	No	No

LI-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.

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	Fertilizer & Chemical products	There are no significant social/environment concerns. Risks arising from production or disposal are identified at all the plant level and mitigation and control measures are being regularly taken.	Proactive and corrective actions are in regular practice.

LI-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).

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY2024-25	FY2023-24
1	Sulphur Muck	233 MT	495 MT
2	Nylon 6 Waste	7 MT	9 MT

Remark: The figures presented in the above table represent the absolute quantity of the respective material reused, and not the percentage of recycled or reused input material consumed.

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

	FY2024-25			FY2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	2240	2245	0	4731	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	Plastic waste collected under EPR regulation (% of total plastic waste generated)	100%

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	965	965	100.00%	965	100.00%	0	0.00%	0	0.00%	845	87.56%
Female	64	64	100.00%	64	100.00%	64	100.00%	0	0.00%	56	87.50%
Total	1,029	1,029	100.00%	1,029	100.00%	64	100.00%	0	0.00%	901	87.56%
Other than permanent Employees											
Male	59	15	25.42%	59	100.00%	0	0.00%	0	0.00%	37	62.71%
Female	7	2	28.57%	7	100.00%	7	100.00%	0	0.00%	6	85.71%
Total	66	17	25.76%	66	100.00%	7	100.00%	0	0.00%	43	65.15%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	1,610	1,610	100.00%	1610	100.00%	0	0.00%	0	0.00%	1329	82.54%
Female	69	69	100.00%	69	100.00%	69	100.00%	0	0.00%	53	76.81%
Total	1,679	1,679	100.00%	1,679	100.00%	69	100.00%	0	0.00%	1382	82.31%
Other than permanent Workers											
Male	4,053	4,036	99.58%	4,053	100.00%	0	0.00%	0	0.00%	3,131	77.25%
Female	186	185	99.46%	186	100.00%	3	1.61%	0	0.00%	139	74.73%
Total	4,239	4,221	99.58%	4,239	100.00%	3	1.61%	0	0.00%	3,270	77.14%

Remark: Maternity benefits are extended to all employees and workers on the company's direct payroll. Contract labour under the purview of their respective contractors, are not included in this category as their wages and statutory benefits are managed under the responsibility of the contracting agencies.

EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.22%	0.34%

Remark: The values have been recalculated in alignment with the prescribed guidance on disclosure requirements of “Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core”. Please refer to the updated figures as restated above.

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0.00%	0.00%	NA	0.00%	0.00%	NA
Others-PRMBS	97.76%	89.93%	NA	97.55%	88.73%	NA
Others-Pension Scheme	93.00%	94.94%	NA	96.80%	95.59%	NA

Remarks: The values have been recalculated in alignment with the prescribed guidance under SEBI’s Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core. The data presented pertains exclusively to the permanent employees and workers on the Company’s payroll and does not include the contract workers, as they are neither engaged directly by the company nor are the above deductions/depositions for this category made by the company.

EI-3. 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, all premises where differently abled employees are deployed, including common areas, are accessible as per the requirements of the Rights of Persons with Disabilities Act, 2016.

EI-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.

No, but the Company is an Equal Opportunity Employer and does not discriminate against any job applicant based on gender, religion, caste, creed, or physical ability. Our commitment to fair and transparent processes is clearly communicated in all recruitment advertisements and is implemented throughout our practices.

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	0.00%	100.00%	62.50%	100.00%
Total	0.00%	100.00%	62.50%	100.00%

EI-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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, any grievance reported through any medium formally, direct or through channel is addressed. Grievances through formal channels is also addressed through superiors, Line managers, HoD and HR/IR Department. If needed employees are being helped through counselling. Moreover, we have statutory and non-statutory committees having equal representation of all categories of workers (management – non management, male – female, subject expert from the company, representative for union etc.). The committees after deliberations recommends/actions to the management and same is implemented after checking merits for implementation.
Other than Permanent Workers	Yes, any grievance reported through any medium formally, direct or through channel is addressed. Grievances through formal channels is also addressed through superiors, Line managers, HoD and HR/IR Department. If needed employees are being helped through counselling. Moreover, we have statutory and non-statutory committees having equal representation of all categories of workers (management – non management, male – female, subject expert from the company, representative for union etc.). The committees after deliberations recommends/actions to the management and same is implemented after checking merits for implementation.
Permanent Employees	Yes, any grievance reported through any medium formal / informal, direct or through channel is addressed through various committees in place as per nature of grievance. The grievance received is categorically channelized to statutory and non-statutory committees in place which has equal representation of all categories of employees (management – non management, male – female, subject expert from the Company, representative for union etc.). The committee after deliberations recommends further needful actions to the management and same is being addressed / reviewed on merits for implementation. Moreover, employee's individual grievances through formal or informal channels are also addressed appropriately through superiors, HoD and HR/IR Department, as and when needed, distressed employees are being helped through counselling.
Other than Permanent Employees	Yes, any grievance reported through any medium formal / informal, direct or through channel is addressed through various committees in place as per nature of grievance. The grievance received is categorically channelized to statutory and non-statutory committees in place which has equal representation of all categories of employees (management – non management, male – female, subject expert from the Company, representative for union etc.).

Category	Yes/No (If Yes, then give details of the mechanism in brief)
	etc.). The committee after deliberations recommends further needful actions to the management and same is being addressed / reviewed on merits for implementation. Moreover, employee's individual grievances through formal or informal channels are also addressed appropriately through superiors, HoD and HR/IR Department, as and when needed, distressed employees are being helped through counselling.

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

Category	FY2024-25			FY2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1,029	0	0.00%	1,063	0	0.00%
Male	965	0	0.00%	1,004	0	0.00%
Female	64	0	0.00%	59	0	0.00%
Total Permanent Workers	1,679	1,565	93.21%	1,792	1,583	88.34%
Male	1,610	1506	93.54%	1,722	1,524	88.50%
Female	69	59	85.51%	70	59	84.29%

Remark: The above values have been restated following a revision in the basis of calculation, in alignment with the prescribed guidance. The data disclosed herein pertains solely to permanent employees and workers engaged directly on the Company's payroll. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this reporting. Please refer to the revised figures provided.

EI-8. Details of training given to employees and workers:

Category	FY2024-25					FY2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	965	821	85.08%	965	100.00%	1004	764	76.10%	953	94.92%
Female	64	64	100.00%	64	100.00%	59	46	77.97%	53	89.83%

Total	1,029	885	86.01%	1,029	100.00%	1,063	810	76.20%	1,006	94.64%
Workers										
Male	1,610	1,077	66.89%	1,401	87.02%	1,722	796	46.23%	1,216	70.62%
Female	69	69	100.00%	69	100.00%	70	29	41.43%	41	58.57%
Total	1,679	1,146	68.25%	1,470	87.55%	1,792	825	46.04%	1,257	70.15%

Remark: The values have been recalculated in alignment with the prescribed guidance under SEBI's Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core. The data disclosed herein pertains solely to permanent employees and workers engaged directly on the Company's payroll. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this reporting. Please refer to the updated figures as restated above.

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

Category	FY2024-25			FY2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	965	965	100.00%	1004	1004	100.00%
Female	64	64	100.00%	59	59	100.00%
Total	1,029	1,029	100.00%	1,063	1,063	100.00%
Workers						
Male	1,610	1,610	100.00%	1,722	1,722	100.00%
Female	69	69	100.00%	70	70	100.00%
Total	1,679	1,679	100.00%	1,792	1,792	100.00%

Remark: The data disclosed herein pertains solely to permanent employees and workers engaged directly on the Company's payroll. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this reporting.

EI-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, GSFC has implemented a robust and well-established Occupational Health and Safety Management System, ensuring a safe and compliant working environment across all operations. Our Integrated Management System (IMS) Policy, formally endorsed by the Honorable Managing Director, is prominently displayed at strategic locations across all plants and offices.

Key elements of our system include:

- Leadership Commitment to fostering a culture of safety and continuous improvement.
- Active Worker Participation and Training to enhance awareness and accountability.
- Comprehensive Hazard Identification and Risk Assessment to mitigate potential risks. Strict Compliance with legal and regulatory requirements.
- Effective Emergency Planning for preparedness and response. Commitment to Providing a Safe Work Environment that prioritizes employee well-being.
- Thorough incident investigation to drive corrective measures and prevent recurrence.
- Regular Health Check-Ups to support employee health and safety.
- Extended Support in the event of unforeseen incidents, ensuring prompt assistance.

As a testament to the effectiveness of these measures, GSFC has been conferred with the World Safety Organization (WSO) India (State) Award for Workplace OHS&E Excellence in the Manufacturing Sector

– “Fertilizers & Chemicals” category for the third consecutive year. Through these principles, GSFC remains dedicated to fostering a safe, secure, and compliant workplace for all employees.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Safety Department conducts scheduled daily and weekly safety inspections across all plants, ensuring strict compliance with established standards and best practices. Internal and external safety audits are systematically carried out in accordance with IS: 14489:2018, reinforcing our commitment to workplace safety and operational excellence. Additionally, Hazard and Operability Studies (HAZOP) are conducted at regular intervals to proactively identify and mitigate potential operational risks. Furthermore, the Work Permit System, checklist-based inspections, On-the-Job Risk Assessments, Hazard Identification and Risk Assessment (HIRA), Safe Operating Procedures, and active worker participation in various training programs are integrated into daily operations. These measures ensure the safe execution of high-risk activities while prioritizing worker safety and regulatory compliance.

EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes. Hazards are systematically identified during daily site safety inspections conducted by safety officers, with a dedicated safety officer assigned to monitor field-related activities, shutdowns, and project work, ensuring a proactive approach to workplace safety. All identified hazards are promptly addressed to safeguard workers on-site. Moreover, workers are encouraged to directly report safety concerns to the safety team, fostering a culture of transparency and accountability. Additionally, the Occupational Health & Safety team diligently reports all first aid and medical treatment cases to the safety team for accurate documentation and follow-up.

To further strengthen safety practices, GSFC conducts various meetings throughout the year to address work-related hazards, including Contractor Safety Committee Meetings, Departmental Environment Health Safety Committee Meetings, and Apex Safety Committee Meetings. Furthermore, Safety Toolbox Talks, Site Safety Talks, and structured training sessions are conducted for employees, workers, and drivers to enhance awareness and preparedness. Additionally, Self-Awareness Safety Competitions are organized to promote safety consciousness among employees and reinforce a culture of continuous improvement.

EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes. Employees have 24/7 access to the Occupational Health Centre and Township Medical Centre, where comprehensive non-occupational medical healthcare services are readily available to support their health and well-being. Additionally, periodic medical check-ups, specialized training on health-related topics, and awareness camps are conducted to promote preventive healthcare and overall wellness. Employees also have access to free medicines in case of illness, ensuring timely medical support. To further enhance workplace safety, first-aid kits are strategically placed in all control rooms, ensuring immediate assistance in case of emergencies.

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

Safety Incident/Number	Category	FY2024-25	FY2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.33
	Workers	0.10	0.61
Total recordable work-related injuries	Employees	0	2

	Workers	1	3
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

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

- Standard Operating Procedures (SOPs) are established for all routine and non-routine activities and are prominently displayed at strategic locations to ensure accessibility and compliance.
- GSFC has implemented a Permit-to-Work System, offering 11 distinct permits tailored for various hazardous operations, reinforcing safety protocols across all activities.
- Comprehensive training programs are conducted for contract workers, supervisors, and company employees through Toolbox Talks, classroom sessions, and on-site safety demonstrations, fostering a culture of safety awareness and preparedness. To ensure workplace safety, the use of high-quality personal protective equipment (PPE) is mandated for both employees and contractors. Additionally, periodic medical examinations are conducted for employees and contractors at regular intervals, promoting occupational health and well-being. Rigorous testing and inspection procedures are in place for lifting tools and tackles, pressure vessels, hoists and lifts, crane, winches, chain pulley blocks, wire rope slings, and shackles, ensuring operational integrity and compliance with safety standards.
- Regular workplace environment monitoring is carried out, including noise monitoring, ambient environment assessments, and monthly safety reviews by management. Furthermore, integrity assessments of alarms, trips, and interlocks are conducted to enhance process safety, preventive, and proactive maintenance. To uphold safety excellence, weekly safety inspections are systematically performed, reinforcing GSFC's commitment to a secure and compliant work environment.

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

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NIL	0	0	NIL
Health & Safety	0	0	NIL	0	0	NIL

EI-14. Assessments for the year:

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

Remark: All plants undergo daily, weekly, and scheduled safety inspections, ensuring comprehensive coverage and adherence to safety protocols. Additionally, Pre-Start-Up Safety Reviews, internal safety audits, and third-party external audits are conducted in strict compliance with IS: 14489-2018, reinforcing operational safety and regulatory adherence. To enhance emergency preparedness, mock drills and evacuation drills are conducted regularly, equipping personnel with effective response strategies. Furthermore, government officials, including representatives from DISH, PESO, and DSO, conduct periodic site visits to assess and validate safety measures.

Continuous preventive maintenance further ensures seamless and safe operations, minimizing risks and enhancing reliability.

EI-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.

Although no significant risks or concerns were identified during the health and safety assessment conducted for the assessment year, all recommended areas for improvement have been appropriately addressed. Compliance with these recommendations has been ensured, and detailed reports have been submitted to the relevant authorities and management for review and further guidance.

Leadership Indicators

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

A. In the event of accidental death, Group Personal Accident Insurance Policy provides for accidental death coverage, a benefit equivalent to 70 months of the last drawn salary (Basic + DA).

B. For employees/workers who are member of the Arthik Sahayak Sangh (ASS) Scheme, in case of death of the employee's/worker's family receives Rs.10 Lakhs.

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

In case of contract labours the contractors uploads compliance documents like PF, ESIC challans online on GSFC Vendor portals and we ensure the monthly compliance by contractors by verifying those documents submitted to us through online mode.

LI-3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2024-25	FY2023-24	FY2024-25	FY2023-24
Employees	0	0	0	0
Workers	0	0	0	0

LI-4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes, Subject to requirements.

LI-5. Details on assessment of value chain partners:

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

LI-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.

-

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders
Essential Indicators

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

The Company has identified its key internal and external stakeholders through a structured assessment of their level of engagement, influence, and impact on its business operations. This process considers both the stakeholders' impact on the Company and the Company's impact on them.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
1	Employees	No	Emails, Trainings & Seminars, Townhalls, Internal Communication platforms, Notice Board	Ongoing	Updating on key developments within the organization, training, awareness and welfare programmes, employee safety, career growth, occupational health & safety business performance & key initiatives from the Company
2	Shareholders	No	Annual General Meetings, Stock Exchange (SE) intimation, emails, conference calls, annual reports, investor interactions/calls	Ongoing	Communication of Financial performance, Business strategy, Operational performance, Information on other key parameters, risk management, growth prospects.
3	Customers	No	Newsletter, Email, SMS, Advertisements, Website, Social Media Platforms, Customer Survey	Ongoing	Customer grievances, Product quality & availability, responsiveness to product need.
4	Government & regulatory Authorities	No	Compliance meetings, Inspections, Compliance reports & Media releases	Ongoing	Regulatory requirements, compliance with national & local regulations, policy advocacy, changes in regulatory framework
5	Supplier	No	E-Mail	As per requirement	Discussion related to Enquiry, technical issues, due date of

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
				for Enquiry, PO, Material Follow up, Payment related query etc.	Tender, PO terms clarification, Material follow up, payment related invoice query etc.
6	Communities	Yes	Email, Events, Training & Workshops	Ongoing	CSR welfare, climate change impacts, participation in social services, CSR activity

Leadership Indicators

LI-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.

The Company regularly engages with key stakeholders i.e., investors, customers, suppliers, employees etc. through its management executives. GSFC is committed to aligning its business values, ethics, and professional skills to meet the expectations of all our stakeholders by fostering and supporting various social and economic initiatives, without any duplication of government policies, through our industrial expertise for Sustainable Development. Our CSR committee at the Board is also responsible for oversight of CSR initiatives.

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

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

Gujarat State Fertilizers & Chemicals Limited (GSFC) primarily engages with vulnerable/marginalized stakeholder groups via its Corporate Social Responsibility (CSR) activities. We have embedded CSR into its core operations since inception, initiating several projects even before CSR became a legal requirement. The company's CSR policy focuses on enhancing the Human Development Index, with education as a primary area. GSFC University was established to foster societal growth through cutting-edge education, while three GSFC-run schools in Gujarat serve around 3,000 students, mostly from underprivileged backgrounds.

GSFC's initiatives also include women empowerment, livelihood generation, skill development, and support for differently-abled individuals. These programs benefit over 20 villages and urban areas near its units. In infrastructure and health, GSFC has provided safe drinking water, improved community facilities etc. GSFC remains committed to inclusive development, consistently undertaking activities beyond statutory obligations to support the most vulnerable sections of society.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY2024-25			FY2023-24		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)
Employees						
Permanent	1,029	1,029	100.00%	1,063	412	38.76%
Other than permanent	66	18	27.27%	107	0	0.00%
Total Employees	1,095	1,047	95.62%	1,170	412	35.21%
Workers						
Permanent	1,679	1,679	100.00%	1,792	404	22.54%
Other than permanent	4,239	116	2.74%	3,751	0	0.00%
Total Workers	5,918	1,795	30.33%	5,543	404	7.29%

Remark: The Company provides regular training to all the employees and workers directly engaged on its payroll, as part of its commitment to continuous learning and development. However, a significant portion of the workforce comprises non-permanent/contractual workers engaged through third-party arrangements, who are not covered under Company-led training programs.

The human rights training coverage excludes those engaged through third-party contracts.

EI-2. Details of minimum wages paid to employees, in the following format:

Category	FY2024-25					FY2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	%(C / A)		No.(E)	% (E /D)	No.(F)	% (F /D)
Employees										
Permanent	1,029	0	0.00%	1,029	100.00%	1,063	0	0.00%	1,063	100.00%
Male	965	0	0.00%	965	100.00%	1004	0	0.00%	1,004	100.00%
Female	64	0	0.00%	64	100.00%	59	0	0.00%	59	100.00%
Other than Permanent	66	0	0.00%	66	100.00%	107	0	0.00%	107	100.00%
Male	59	0	0.00%	59	100.00%	94	0	0.00%	94	100.00%
Female	7	0	0.00%	7	100.00%	13	0	0.00%	13	100.00%
Workers										

Permanent	1,679	0	0.00%	1,679	100.00%	1,792	0	0.00%	1,792	100.00%
Male	1610	0	0.00%	1610	100.00%	1,722	0	0.00%	1,722	100.00%
Female	69	0	0.00%	69	100.00%	70	0	0.00%	70	100.00%
Other than Permanent	4,239	3371	79.52%	868	20.48%	3,751	2991	79.74%	760	20.26%
Male	4,053	3208	79.15%	845	20.85%	3,578	2836	79.26%	742	20.74%
Female	186	163	87.63%	23	12.37%	173	155	89.60%	18	10.40%

EI-3. a. Details of remuneration/salary/wages, in the following format: 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)	8	11,37,500	2	3,15,000
Key Managerial Personnel	1	81,60,445	1	46,30,793
Employees other than BoD and KMP	1023	27,47,480	70	26,23,378
Workers	1753	18,07,860	72	17,08,667

Remark: The data disclosed herein pertains solely to employees and workers engaged directly on the Company's payroll as of the end of the reporting period. Personnel employed through third-party contracts or those outside the scope of direct employment have been excluded from this disclosure.

Also, one Managing Director is classified as both a member of the Board of Directors and part of the Key Managerial Personnel and is included within the BoD remuneration.

The BoD remuneration figures represent sitting fees paid to all members, including a member whose tenure concluded shortly prior to the end of the reporting period.

EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	4.57%	4.35%

Remark: The values have been recalculated in accordance with the disclosure requirements specified in SEBI's Industry Standards Note on the Business Responsibility and Sustainability Report (BRSR) Core. Please refer to the updated figures as restated above. The table includes data for both permanent and non-permanent workforce on the company's payroll; third-party contract workers are not covered. The company is in the process of implementing a robust tracking system to enable comprehensive monitoring and reporting of such data.

EI-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

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

Grievances related to human rights are addressed through the Company's established grievance redressal mechanisms, which are accessible to all employees and workers.

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

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	1	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0.00%	0.37%
Complaints on POSH upheld	0	0

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

To prevent adverse consequences to complainants in discrimination and harassment cases, the Company enforces the following policies

- Equal Opportunity
- Gender Equity
- Prevention of Harassment at Workplace

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

EI-10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%

Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	-

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

No risks or concerns were identified during the assessments, so no corrective actions have been taken.

Leadership Indicators

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

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

Human rights due diligence is addressed through the implementation of the following policies:

- a) Equal Opportunity
- b) Gender Equity
- c) Prevention of Harassment at Workplace

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

Yes, the premises/offices of the entity are accessible to differently abled visitors in accordance with the Rights of Persons with Disabilities Act, 2016.

LI-4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	-
Discrimination at workplace	-
Child labour	-
Forced/involuntary labour	-
Wages	-
Others – please specify	-

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

-

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

EI-1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	7,18,187.00	7,02,237.05
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)	7,18,187.00	7,02,237.05
From non-renewable sources		
Total electricity consumption (D)	10,93,095	9,38,181.99
Total fuel consumption (E)	56,42,152	62,73,165.05
Energy consumption through other sources (F)	9,88,979	10,19,515.85
Total energy consumed from non-renewable sources (D+E+F)	77,24,226.00	82,30,862.89
Total energy consumed (A+B+C+D+E+F)	84,42,413.00	89,33,099.94
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	895.39 GJ / Crore	1000.11 GJ / Crore
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	18,498.84 GJ / Crore USD	20662.28 GJ / Crore USD
Energy intensity in terms of physical output-	3.42 GJ / MT of chemical produced	4.05 GJ / MT of chemical produced
Energy intensity (optional) –	-	-

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

No

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

The target set for the urea and APS project under the PAT-II scheme have been successfully achieved. The fertilizer sector has been excluded from the PAT-III cycle.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	95,92,337.00	89,56,332.00
(ii) Groundwater	95,043.00	83,205.00

(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	96,87,380.00	90,39,537.00
Total volume of water consumption (in kilolitres)	65,15,428.00	57,58,855.00
Water intensity per rupee of turnover (Water consumed / turnover)	691.02 KL / Crore	644.74 KL / Crore
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	14,276.47 KL / Crore USD	13,320.24 KL / Crore USD
Water intensity in terms of physical output-	2.64 KL / MT of chemical produced	2.61 KL / MT of chemical produced
Water intensity (optional) –	-	-

EI-3. 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. Monitoring and analysis are carried out by M/s. Prakruti Environmental Engineers

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY2024-25	FY2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	31,71,952.00 Primary & Secondary Treatment	32,80,682.00 Primary & Secondary Treatment
(ii) To Groundwater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00

(v)Others		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	31,71,952.00	32,80,682.00

EI-4. 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. Monitoring and analysis are carried out by M/s. Prakruti Environmental Engineers

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

Yes, the Sikka Plant has achieved 100% zero liquid discharge. Additionally, several individual plants within our Vadodara unit also operate with zero liquid discharge.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NO _x	kg/Year	3,22,318	3,67,142
SO _x	kg/Year	8,89,019	8,44,397
Particulate matter (PM)	kg/Year	5,31,993	6,32,487
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify in the remark section	kg/Year	2,70,432.8	2,85,164.29

Remark: Others: Ammonia + Fluorine + Acid Mist

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. Environmental Monitoring and analysis are carried out by M/s. Prakruti Environmental Engineers

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO₂e, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	TCO ₂ e	3,94,392.21	4,32,528
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	TCO ₂ e	2,15,582.53	1,85,030
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO ₂ e / Crore	64.6933	69.1391

Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO ₂ e / Crore USD	1,336.5639	1,428.41
Total Scope 1 and Scope 2 emission intensity in terms of physical output-	TCO ₂ e/MT of chemical produced	0.25	0.28
Total Scope 1 and Scope 2 emission intensity (optional) –	-	-	-

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: -
No

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

Renewable Energy Installations:

- Wind Power: Installed 152.8 MW of wind turbines in the Saurashtra and Kutch regions.
- Solar Power: GSFC has successfully installed solar power projects totaling 27.63 MW.
 - o 10 MW at Charanka
 - o 0.85 MW + 140 kW at Baroda Unit
 - o 640 kW at Sikka Unit.
 - o 1 MW floating solar project at Fiber Unit
 - o 15 MW at Charanka Solar Park

These renewable installations currently contribute to meeting approximately 40% of the company's total power requirements, thereby significantly lowering its carbon footprint and promoting cleaner energy use in its operations.

- Future Expansion: As part of our ongoing commitment to renewable energy, GSFC has recently expanded its renewable capacity by 37.5 MW through a solar power project commissioned at GIPCL Vastan Lignite mines near Surat in June 2025, immediately following the FY 2024–25 reporting period.

Bio-Methanation Plant:

- Utilizes food waste for bio-methanation.
- The generated biogas is used as a substitute for LPG in the kitchen.

E-Mobility Initiatives:

- Deployed electric bicycles, electric carts, and e-bikes for internal commuting within the factory.
- Launched an E-Vehicle subsidy scheme that offers loans at a nominal interest rate of 2% for employees purchasing electric vehicles, along with subsidies for e-scooters and e-bicycles.
- As of March 2025, approximately 375 employees have benefited from this scheme.

Sustainable Lighting Transition:

- Replaced around 2819 conventional lighting fittings with the latest LED fixtures.
- This upgrade has resulted in an annual power saving of 11.07 lakh kWh.

EI-9 Provide details related to waste management by the entity for the Current Financial Year:

Parameter	FY2024-25	FY2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	162.8210	130.0000
E-waste(B)	14.6180	1.5000

Bio-medical waste (C)	0.2765	0.2840
Construction and demolition waste (D)	0.0000	0.0000
Battery waste (E)	8.7276	14.9200
Radioactive waste (F)	0.0000	0.0000
Other Hazardous waste. Please specify, if any. (G)	685.1450	931.6200
Other Non-hazardous waste generated (H). Please specify, if any.	52.6900	31.8800
Total (A + B + C + D + E + F + G + H)	924.2781	1110.204
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.0980 MT / Crore	0.1243 MT / Crore
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	2.0253 MT / Crore USD	2.5679 MT / Crore USD
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)- MT / MT	0.0004 MT / MT of chemical produced	0.0005 MT / MT of chemical produced
Waste intensity (optional) -	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i)Recycled	95.4	73.22
(ii)Re-used	1.41	1.18
(iii)Other recovery operations	0	0
Total Plastic Waste Recycled, Re-used and other recovery operations	96.81	74.4
Category of waste - E-Waste		
(i)Recycled	40.9000	0.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total E-Waste Recycled, Re-used and other recovery operations	40.9000	0.0000
Category of waste - Bio-medical waste		
(i)Recycled	0.111	0.1252
(ii)Re-used	0	0
(iii)Other recovery operations	0	0
Total Bio-medical Waste Recycled, Re-used and other recovery operations	0.111	0.1252
Category of waste - Construction and demolition waste		
(i)Recycled	0.00	0.00
(ii)Re-used	0.00	0.00

(iii)Other recovery operations	0.00	0.00
Total Construction Waste Recycled, Re-used and other recovery operations	0.0000	0.0000
Category of waste - Battery waste		
(i)Recycled	7.78	15
(ii)Re-used	0	0
(iii)Other recovery operations	0	0
Total Battery Waste Recycled, Re-used and other recovery operations	7.78	15
Category of waste - Radioactive waste		
(i)Recycled	0.00	0.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total Radioactive Waste Recycled, Re-used and other recovery operations	0.0000	0.0000
Category of waste - Other Hazardous waste		
(i)Recycled	230.07	398.37
(ii)Re-used	233.3	494.5
(iii)Other recovery operations	0	0
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	463.37	892.87
Category of waste - Other Non-Hazardous waste		
(i)Recycled	7.2	9.41
(ii)Re-used	44	16
(iii)Other recovery operations	0	0
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	51.2	25.41
Total	660.171	1007.8052
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Plastic Waste Incineration, Landfilling and other disposal operations	0.0000	0.0000
Category of waste - E-Waste		
(i)Incineration	0.00	0.00

(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total E-waste Waste Incineration, Landfilling and other disposal operations	0.0000	0.0000
Category of waste - Bio-medical Waste		
(i)Incineration	0.1622	0.1552
(ii)Landfilling	0	0
(iii)Other disposal operations	0.0031	0.0041
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	0.1653	0.1593
Category of waste - Construction and demolition waste		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Construction Waste Incineration, Landfilling and other disposal operations	0.0000	0.0000
Category of waste - Battery		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Battery Waste Incineration, Landfilling and Other disposal operations	0.0000	0.0000
Category of waste - Radioactive		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	0.0000	0.0000
Category of waste - Other Hazardous waste. Please specify, if any		
(i)Incineration	36.4400	70.5400
(ii)Landfilling	109.3700	169.2000
(iii)Other disposal operations	0.00	0.00
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	145.8100	239.7400
Category of waste - Other Non-hazardous waste generated		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00

Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	0.0000	0.0000
Total	145.9753	239.8993

Remark: The quantity of waste generated may not always align with the volume treated or disposed of in the same reporting period, as waste is managed through timed inventory cycles. However, all waste is carefully tracked and managed in accordance with established protocols and best practices.

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

No.

EI-10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company, being ISO 14001 and Responsible Care certified, manages waste through established processes. Our key practices include:

Compliance: Waste management adheres to site-specific Consent to Operate and Hazardous Waste Authorizations.

Strategy: Focuses on reducing, reusing, recycling, recovering, and properly disposing of waste.

Continuous Improvement: Enhancing manufacturing processes and technology to minimize waste.

Hazardous Chemicals: Regularly reviews and updates processes to reduce the use of hazardous and toxic chemicals.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Sikka Unit	Jetty operation-unloading of raw materials	Yes

EI-12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

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

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

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

Leadership Indicators

LI-1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

(i) **Name of the area-** Not Applicable – None of the company's plants are located in water-stressed areas.

(ii) **Nature of operations-** Not Applicable – None of the company's plants are located in water-stressed areas.

(iii). **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres) for the current year: Water withdrawal, and discharge in the following format:**

Parameter	FY2024-25	FY2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal(in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0.00	0.00
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000 KL / Crore	0.0000 KL / Crore
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) Into Groundwater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.0	0.00
(iii) Into Seawater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00

(v) Others		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	0.00	0.00

LI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:

Parameter	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	-	-
Total Scope 3 emissions per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Not Applicable

LI-3. With respect to the ecologically sensitive areas reported at EI-11 above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

The Company does not have any operations or manufacturing facilities in ecologically sensitive areas.

LI-4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Renewable Energy Generation	GSFC has successfully installed a total of 152.8 MW of wind power and 27.63 MW of solar power plants. The wind turbines are operational in the Saurashtra and Kutch regions. The solar power plants include the following capacities: 10 MW (Charanka), 0.85 MW + 140 kW (Baroda Unit), 640 kW (Sikka Unit), 1 MW (Fibre Unit), and 15 MW (Charanka). These renewable installations currently contribute to approximately 40% of the company's total power	Reduction in GHG emissions.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
		requirements, significantly reducing its carbon footprint and promoting cleaner energy use in operations. Additionally, as part of our ongoing commitment to renewable energy, GSFC has recently expanded its renewable capacity by 37.5 MW through a solar power project commissioned at GIPCL Vastan Lignite mines near Surat in June 2025, immediately following the FY 2024–25 reporting period.	
2	Installation of roof rainwater harvesting	GSFC has installed a rooftop rainwater harvesting system (RTRWHS) to collect rainwater from the terraces of its main buildings, including the Corporate Building, ‘A’ Block, ADC, R&D Center, Central Lab, SDO, Officer Punching Area, Mechanical Store, and Shin Atami Guest House. The collected rainwater is then transferred for reuse.	Water conservation.
3	In-house utilization of waste	Ground sulphur muck has been reused either as a filler in ASP or by mixing it with phosphogypsum. This process enhances the nutrient content by adding elemental sulphur. Additionally, waste Nylon-6 is converted into recycled chips through external vendors and reused in the production process to ensure maximum material recovery.	Reduction in waste and material recovery.
4	Bio-methanation plant for Food Waste	GSFC has also installed a bio-methanation plant to better manage its food waste. The biogas generated from this plant is utilized as a substitute for LPG in the kitchen.	Better waste management and reduction in fossil fuel consumption by replacing LPG with biogas.

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes, Onsite Emergency Action Plan is in place.

Details: The Onsite Emergency Action Plan is prepared, reviewed, and updated in accordance with the Factories Act, 1948, Gujarat Factories Rules, 1963, and The Manufacture, Storage, and Import of Hazardous Chemicals (MSIHC) Rules, 1989. The latest update, completed in 2024, incorporates emergency scenarios identified through the Quantitative Risk Assessment (QRA) conducted in FY 2022-23. This comprehensive plan details chemical hazards, potential emergencies that may lead to disasters, preparedness strategies, and response measures, including protocols for natural disasters. It also clearly defines the roles and responsibilities of all personnel during an emergency to ensure an effective and coordinated response. The plan is provided at every control room and intranet server to easy access. Furthermore, eight mock drills and two evacuation drills are conducted annually to reinforce emergency preparedness and enhance response efficiency.

LI-6. 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.

LI-7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

LI-8. How many Green Credits have been generated or procured?

a. Generated by the listed entity - 0

b Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners - 0.

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

Essential Indicators

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

13

EI-1.b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	All India Organization of Employers, New Delhi	National
2	All India Plastic Manufacturing Association, Mumbai	National
3	Chemicals & Petrochemicals Manufacturers Association, New Delhi	National
4	Employers Federation of India, Mumbai	National
5	Federation of Indian Chambers of Commerce & Industry, Delhi	National
6	Indian Chemical Council (HR)	National
7	Fertilizers Association of India	National
8	Baroda Productivity Council (HR)	State
9	Exim Club, Baroda	State
10	Federation of Gujarat Industries, Baroda	State

EI-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.

S. No.	Name of authority	Brief of the case	Corrective action taken
1	None	-	-

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	None	-	-	-	-

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development
Essential Indicators

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

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1	Not applicable	-	-	-	-	-

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the Financial Year (In INR)
1	Not applicable	-	-	-	-	-

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

GSFC has a robust process for receiving and addressing community grievances. The Head of Department (HoD) of each department is responsible for handling these concerns. Complaints are resolved in a time-bound manner, with proper documentation and close monitoring to ensure resolution.

EI-4. Input material sourced from suppliers (by value):

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	3.67%	4.00%
Sourced directly from within India	34.78%	44.74%

EI-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. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	Current Financial Year	Previous Financial Year
Rural	7.37%	6.17%
Semi-Urban	1.97%	2.24%
Urban	89.92%	90.68%
Metropolitan	0.74%	0.91%

Remark: The values have been recalculated in accordance with the disclosure requirements specified in SEBI's Industry Standards Note on the Business Responsibility and Sustainability Report (BRSR) Core. Please refer to the updated figures as restated above. The table includes data for both permanent and non-permanent workforce on the company's payroll; third-party contract workers are not covered. The company is in the process of implementing a robust tracking system to enable comprehensive monitoring and reporting of such data.

Leadership Indicators

LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:

S. No.	Details of negative social impact identified	Corrective action taken
1	Not applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Gujarat	Narmada	60,00,000

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

LI-3.b. From which marginalized /vulnerable groups do you procure? - Not applicable

LI-3.c. What percentage of total procurement (by value) does it constitute? – Not applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	NA	-	-	-

LI-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.

S. No.	Name of authority	Brief of the Case	Corrective action taken
1	NA	-	-

LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education	5,900	72%
2	Drinking Water Facility	15,000	Not Ascertainable
3	Rural Development Projects	20,000	Not Ascertainable

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

Essential Indicators

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

We have a robust mechanism to receive and respond to consumer complaints and feedback. This includes the "Agrinet" call centre, dealer portals, consumer care helpline, personal interactions, and email. Additionally, an escalation mechanism ensures complaints are reviewed and resolved in a timely manner.

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

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

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

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

Category	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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

Yes, the entity has a comprehensive framework addressing cyber security and data privacy risks. The cyber security framework is integrated into the Company's IT Policy.

EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Re-occurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable, as no such cases or actions were reported during the period.

EI-7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches:** There were no instances observed of data breaches for IT systems.
- b. Percentage of data breaches involving personally identifiable information of customers:** Nil.
- c. Impact, if any, of the data breaches:** Nil.

Leadership Indicators

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

Information on our products and services can be accessed on our Company website: www.gsfclimited.com. Additionally, details are shared through emails, farmer/retailer meetings, field demonstrations, and our social media handles.

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

We take several steps to inform and educate consumers about the safe and responsible usage of our products:

- **Website Information:** Detailed product specifications are available on our website: [GSFC Products](#)
- **Farm Advisory Services:** We offer farm advisory services to farmers and channel partners, providing guidance on application methods, timing, and dosage through regular field meetings, promotional campaigns, and field crop demonstrations.
- **Educational Materials:** We distribute product brochures, Material Safety Data Sheets (MSDS), and Transport Emergency (TREM) cards to customers.
- **Safety Awareness:** We conduct safety awareness sessions including customer visits to ensure consumers use our products responsibly.

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

The Company communicates with its customers through various media E.g.: Email, SMS, Advertisements, Website, Social Media platforms, customer surveys, helpdesk, customer feedback, seminars, CRM portal, product demonstrations.

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

No. Since fertilizers are government-controlled products, only the statutory information specified by regulatory mechanisms including metrology can be printed on the product packaging.

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

Yes. We have a **large** network of employees across markets who regularly interact with customers, monitor consumer satisfaction, and collect feedback through established procedures.

***General Business Responsibility and Sustainability Reporting (BRSR) Note**

This report has been prepared in line with the SEBI-prescribed BRSR framework and is intended to provide a comprehensive overview of GSFC's sustainability-related disclosures. The Company has also submitted its BRSR in XBRL format as mandated by SEBI. Both this report and the XBRL filing are based on the same underlying information; however, in the event of any difference between the two, this report shall be considered final.