



GUJARAT STATE FERTILIZERS & CHEMICALS LIMITED
CIN: L99999GJ1962PLC001121

**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE
FY 2023-24**

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@gsfcltd.com
- I-7. Telephone -** +91-265-2242451
- I-8. Website -** www.gsfcltd.com
- I-9. Financial year for which reporting is being done -** 2023-24
- 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. -** Nidhi Pillai, Company Secretary & Vice President (Legal), Telephone: +91-265-3093582, Email: investors@gsfcltd.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	100

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	DAP	20122	21%
2	UREA	20121	21%



S. No.	Product/Service	NIC Code	% of total Turnover contributed
3	AS	20122	13%
4	APS	20122	14%
5	CAPROLACTAM	20119	10%
6	MELAMINE	20119	5%
7	NYLON-6	20119	6%
8	NPK	20122	4%

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	32	36
International	0	0	0

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

Locations	Number
National (No. of States)	25
International (No. of Countries)	30

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

2%

c. A brief on types of customers

The Company serves farmers and clients across various industries, including textile, agriculture, tyre, automobile, chemical, pharmaceutical, plywood, laminate, and paint. Our services are provided directly and through authorized distributors.

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)	1063	1004	94.45%	59	5.55%
2	Other than Permanent (E)	107	94	87.85%	13	12.15%
3	Total employees (D + E)	1170	1098	93.85%	72	6.15%
Workers						
1	Permanent (F)	1792	1722	96.09%	70	3.91%
2	Other than Permanent (G)	3145	3012	95.77%	133	4.23%
3	Total Workers (F + G)	4937	4734	95.89%	203	4.11%

IV-20. Details as at the end of Financial Year: 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)	9	7	77.78%	2	22.22%
2	Other than Permanent (E)	0	0	0.0%	0	0.0%
3	Total differently abled employees (D + E)	9	7	77.78%	2	22.22%
Differently Abled Workers						
1	Permanent (F)	19	15	78.95%	4	21.05%
2	Other than Permanent (G)	7	6	85.71%	1	14.29%
3	Total Workers (F + G)	26	21	80.77%	5	19.23%

IV-21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	8	2	25.00%
Key Management Personnel	3	1	33.33%

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

	(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	9.53	6.61	9.37	10.82	9.23	10.74	8.31	4.58	8.12
Permanent Workers	8.35	1.5	8.1	8.08	3.01	7.91	6.25	4.29	6.18

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/ Associate/ 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

VI. CSR Details

VI-24. (i). Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes

VI-24. (ii). Turnover (in Rs.) – 89,32,11,53,845.00

VI-24. (iii). Net worth (in Rs.)- 1,26,10,91,37,623.00

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 redressal policy)	FY 2023-24			FY 2022-23		
		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	Complaints, if any were addressed during meetings. There are no unresolved complaints as of 31/03/2024	3	0	
Investors (other than shareholders)	Yes - Shareholders and other investors can raise their queries and concerns by sending email to investors@gsfcltd.com Grievances/complaints can also be raised on the grievance redressal platform of SEBI – SCORES. Contact details of the designated officials of the Company responsible for assisting and handling investor grievances are provided on the website of the Company at http://scores.gov.in/scores/Welcome.html	0	0		0	0	
Shareholders		51	0		44	0	
Employees and workers	Yes, please refer to Principle 3, El-6 for details	0	0	Complaints are addressed during meetings of respective committees, respective reporting	1	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 2023-24			FY 2022-23		
		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
				managers / Heads of Department. The Company is in the process of setting up a mechanism to record the number of complaints. There are no complained unresolved as of 31/03/2024			
Customers	Yes, the Consumer complaint number & email ID are provided in fertilizer packs for enabling customers to register their queries. Additionally, we have a link https://gworld.gsfclimited.com/custcomp/pages/Complaint1?reg=1 on the Company's website please refer to Principle 9, EI-1 for details	85	0	NA	62	0	NA
Value Chain partners	Yes. Communication platforms for vendors for resolution of their grievances are made available. Vendor can contact the Company for resolution of their issues / grievances by raising them to the officials concerned, and also at email id - info@gsfcltd.com . Company's officials including department head are easily accessible to vendor to register / communicate the issues being faced.	0	0		0	0	
Other (please specify)							

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	Risk	Due to the hazardous nature of chemical manufacturing, there is a significant risk of harm to employees, and local communities. Ensuring rigorous health and safety measures is critical to prevent accidents, protect lives, and maintain regulatory compliance.	<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 vi. Implementing Process Safety Management (PSM) elements. <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. <i>For more details, please refer to Principle 3, Essential Indicators 10 and 12.</i></p>	Negative: Potential costs include those associated with accidents, legal penalties for non-compliance, and increased insurance premiums.

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.	Efficiency of Operations on Account of Old Vintage Plants	Risk	The age of our plants contributes to poor energy efficiency, frequent breakdowns, unsafe and weak structures, high maintenance costs, and inadequate infrastructure to implement state-of-the-art manufacturing processes.	<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: High operational costs due to inefficiencies, potential production losses, and increased maintenance expenses.
3.	Employee Development	Opportunity	The sustainable growth of the organization is highly dependent on the quality of its human resources. The Company believes that having a competent, talented, knowledgeable, and skilled workforce is crucial to achieving its business objectives.		Positive: The Company is committed to continually improving its human capital by investing in the professional development and well-being of employees. This results in a more engaged, productive workforce, driving long-term business success.
4.	Energy Efficiency, reducing carbon footprint by using	Opportunity	Climate change is a glaring global risk. The processes of the Company are energy-intensive. Increasing the share of renewable energy can contribute to		Positive: The Company has invested in harnessing renewable energy by installing

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)
	renewable energy		reducing carbon footprint. Further, renewal energy also helps in optimising energy costs, thus leading to operational efficiency.		windmills and solar panels.
5.	Water consumption	Both	The Company's operations are highly water-intensive and depend heavily on freshwater sources. This poses a risk due to the potential scarcity of water, which could disrupt operations. However, there is also an opportunity to contribute to the circular economy by treating and reusing wastewater.	The Company has implemented various measures to address water consumption, including rainwater harvesting and the development of green zones at all manufacturing locations to improve the water table. Additionally, the Company has undertaken a project for the treatment of wastewater (TTWW) to minimize water usage and enhance sustainability.	Negative: Water scarcity could significantly impact the Company's operations, leading to potential production losses and increased costs. Positive: Investments in water conservation and wastewater treatment can reduce operational risks, improve sustainability, and possibly result in cost savings over time.
6.	Community Development	Opportunity	As a responsible corporate citizen, GSFC integrates CSR into its core business activities, having undertaken CSR initiatives well before the mandate under the Companies Act, 2013. These initiatives aim to enhance the Human Development Index of the country through efforts in education, women empowerment,		Positive: The Company's CSR activities contribute to social betterment, enhance its reputation, and strengthen community relations, potentially leading favourable

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)
			societal upliftment, and healthcare improvement.		operating environment.
7.	Governance, Risk Management and Compliance.	Risk	The Company's performance is significantly influenced by external factors such as weather patterns, government subsidies, raw material prices, market volatility, and geopolitical conditions. Effective risk management is essential for maintaining consistent performance. 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>The Company's Board of Directors and senior management have established robust governance practices and a comprehensive risk management system.</p> <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. 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. 	Negative: Failure to manage risks and comply with laws can lead to significant financial losses, regulatory penalties, and reputational damage.

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. c. Web Link of the Policies, if available	Yes ¹	Yes ²	Yes ³	Yes ³	Yes ³	Yes ²	Not Available	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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	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 Responsible Care Certificate								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	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								

<https://www.gsfclimited.com/code-of-conduct-for-directors>

- 1 Please refer the URL for Code of Conduct for Directors and Senior Management - <https://www.gsfclimited.com/code-of-conduct-for-directors> ;
and for Whistle Blower / Vigil Mechanism Policy - <https://www.gsfclimited.com/sebi-listing-regulations>
- 2 <https://www.gsfclimited.com/rc-ims>
The Company has 'The Responsible Care and QEHSE Management System – Apex Manual available to employees on the intranet. This manual encompasses 'Registrar of Regulations', Department Manuals, Standard Operating Procedures and guidelines on various matters including sustainability and safety in products and processes.
- 3 The Company has a Handbook of HR Policies & Practices, available to all employees on the intranet
- 4 CSR Policy of the Company is available at link :
https://www.gsfclimited.com/Content/writereaddata/Portal/Document/7_1_1_CSR_Policy_2021.pdf
- 5 The Company has a comprehensive framework addressing cyber security and data privacy risks. The cyber security framework is integrated into the Company's IT Policy, which is available to all employees on intranet portal.

Governance, leadership and oversight

7. Statement by the Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Dear Stakeholders, This report reflects our unwavering commitment to sustainability and the enhancement of value for our stakeholders.
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	<p>We have been harnessing renewable energy sources and implementing sustainable practices across our operations and continuously endeavour to improvise our processes by use of cleaner fuels, reduced water contribution and implementation of various measures, to enhance operational efficiency and contribute to circular economy. The Company has a total installed capacity of 164.43 MW (152.8 MW Wind Power and 11.63 MW Solar Power), fulfilling around 40% of Company's total Power requirement.</p> <p>The Company has been awarded with "Responsible Care" certification for its efforts in this direction. Safety culture is given paramount importance as the Company is meticulously working for enhancing the Company's safety & sustainability metrics.</p> <p>We firmly believe that human asset is essential for sustainable growth of the organisation and are dedicated to fostering a culture of inclusivity, diversity, and equality within our organization. The Company is continuously working towards providing performance-orientated work culture to align individual growth with that of the Company.</p> <p>Engagement with the communities in which we operate is vital to our mission. GSFC believes that as a responsible corporate citizen, we have always practiced environmental, social and Governance (ESG) principles while conducting its business activities and have taken up social cause under the theme of "Human Development Index (HDI)".</p> <p>We believe that by driving innovation, fostering resilience, and embracing responsible practices, we aim to shape a future where GSFC not only thrives as a Company but also plays a pivotal role in creating a more sustainable and prosperous world for generations to come.</p> <p>Kamal Dayani, IAS Managing Director</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Shri Kamal Dayani, Managing Director (DIN 05351774) under the guidance of the Board of Directors and its committees is responsible for implementation and oversight of the Business Responsibility policies</p>
<p>9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p>	<p>Shri 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</p>



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 The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the Company Secretary to the Board of Directors.									Quarterly								

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.

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

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)								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	<ol style="list-style-type: none"> Strategy: Enhanced strategic planning capabilities. Workforce management: Improved management and leadership skills. Financial and operation: Strengthened oversight and decision-making processes. performance of business Fertilizer and chemical industry scenario: Better understanding of industry trends and challenges. CSR and ESG: Increased awareness and integration of corporate social responsibility and ESG principles. Regulatory updates: Enhanced compliance with the latest regulations and standards. <p>Impact: The comprehensive training has significantly enhanced the Board of Directors' strategic planning, management skills, industry knowledge, and commitment to sustainability and regulatory compliance, ensuring effective governance and long-term success.</p>	100 %
Key Managerial Personnel	8	<ol style="list-style-type: none"> Management Development Program: Enhanced leadership and managerial skills. Leader's Meet: Improved strategic alignment and collaboration among key leaders. <p>Impact: The training and awareness programs for Key Managerial Personnel have significantly enhanced leadership capabilities, strategic alignment, and collaboration, ensuring effective management and organizational success.</p>	100 %
Employees other than	149	<ol style="list-style-type: none"> Behavioural: Enhanced interpersonal skills and workplace conduct. 	70 %

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
BoD and KMPs		<p>2. Technical: Improved technical expertise and job performance.</p> <p>3. Safety, Health & Environment: Increased awareness of safety protocols, health practices, and environmental sustainability.</p> <p>4. Integrated Management System: Better understanding and implementation of integrated management systems.</p> <p>Impact: The comprehensive training programs for employees have significantly improved interpersonal skills, technical expertise, safety awareness, and knowledge of integrated management systems, contributing to overall operational efficiency and a safer, more sustainable work environment.</p>	
Workers	105	<p>1. Behavioural: Improved workplace conducts and communication skills.</p> <p>2. Technical: Enhanced technical skills and job proficiency.</p> <p>3. Safety, Health & Environment: Increased awareness and adherence to safety protocols, health guidelines, and environmental practices.</p> <p>4. Integrated Management System: Better understanding and application of integrated management systems.</p> <p>Impact: The training programs for workers have significantly enhanced their behavioural skills, technical knowledge, safety awareness, and understanding of integrated management systems, leading to a more efficient, safe, and cohesive work environment.</p>	57.58 %

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	0	0	0	0	0
Settlement	0	0	0	0	0



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)
Compounding fee	0	0	0	0	0

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	0	0	0	0
Punishment	0	0	0	0

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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	0	0

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.gsfclimited.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: NIL

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: NIL

Category	Number (CY)	Remarks (CY)	Number (PY)	Remarks (PY)
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



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	32	28

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

Parameter	Metrics	FY2023-24	FY2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	24.58%	34.6%
	b. Number of trading houses where purchases are made from	6	5
	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	83%	85%
	b. Number of dealers / distributors to whom sales are made	1,440	1,568
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	24%	20%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	8.60%	15.59%
	b. Sales (Sales to related parties / Total Sales)	3.27%	3.06%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	0.00%	100.00%

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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	0	0	0

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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100	100	All R&D Investments and efforts are aimed towards sustainable technologies. Selection and implementation of research projects are generally based on realistic parameters determined through techno-economic feasibility studies, survey of existing technologies and their adaptation. More focused research efforts are put in the direction of development of organic fertilizers, biofertilizers, import substitution and effective waste management for better sustainability.
Capex	6.52%.	Not Available	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.

Note: As this is our second year of reporting, we have further refined our data collection processes in line with the key requirements of the BRSR. This has led to changes with respect to the data reported last year, but are more accurately representative of our on-ground operations. Hence, the data for previous financial year is not comparable.

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? - 70%

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 like storage, handling, transfer, and packaging; while chemicals are in transit between member companies and their suppliers and customers.

EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.-

Plastic (Including Packaging): In compliance with the Plastic Waste Management Rules, we are registered under the Brand Owner & Importer category. We have partnered with a waste management agency to ensure the collection and recycling of post-consumer plastic packaging waste. Post-consumer plastic waste generated at manufacturing sites is sent to the authorized recycler.

E-Waste: Not Applicable

Hazardous Waste: Not applicable as our products get consumed by other industries/consumers.

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 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 the 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/environmental concerns and/or risks	NA

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).

Indicate input material	Recycled or re-used input material to total material	
	FY2023-24	FY2022-23
Sulphur Muck (MT)	495	250

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

	FY2023-24			FY2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	4,731	0	0	4,045	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 a 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	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	1,004	1,004	100.00%	1004	100.00%	0	0.00%	0	0.00%	869	86.55%
Female	59	59	100.00%	59	100.00%	59	100.00%	0	0.00%	52	88.14%
Total	1,063	1,063	100.00%	1063	100.00%	59	5.55%	0	0.00%	921	86.64%
Other than permanent Employees											
Male	94	31	32.98%	94	100.00%	0	0.00%	0	0.00%	76	80.85%
Female	13	4	30.77%	13	100.00%	13	100.00%	0	0.00%	12	92.31%
Total	107	35	32.71%	107	100.00%	13	12.15%	0	0.00%	88	82.24%

Note: All our employees and workers have access to a cashless medical facility, available at 18 hospitals across Vadodara and Ahmedabad region. Paternity benefits are not applicable.

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		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	1,722	1,722	100.00%	1722	100.00%	0	0.00%	0	0.00%	1,434	83.28%
Female	70	70	100.00%	70	100.00%	70	100.00%	0	0.00%	53	75.71%
Total	1,792	1,792	100.00%	1792	100.00%	70	3.91%	0	0.00%	1,487	82.98%
Other than permanent Workers											
Male	3,012	3,012	100.00%	3012	100.00%	0	0.00%	0	0.00%	2,581	85.69%
Female	133	133	100.00%	133	100.00%	1	0.75%	0	0.00%	128	96.24%
Total	3,145	3,145	100.00%	3145	100.00%	1	0.03%	0	0.00%	2,709	86.14%

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 well-being measures as a % of total revenue of the Company	0.28	0.2



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	NA	100	100	NA
ESI	1.62	7.9	Y	0	11.15	Y
Others please specify	0	0	0	0	0	0

Note: For FY 23-24, contract employees and workers not on the Company's payroll have been reclassified and categorized differently. Therefore, the numbers for these categories are not comparable to figures of previous year. Only employees on the payroll are included in this data.

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. 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	66.67	100	71.43	100
Total	66.67	100	71.43	100

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, for all employees, including permanent workers, any grievance reported through formal or informal channels, whether directly or through established processes—is managed by designated committees according to the nature of the grievance. The grievance received is categorically channelized to statutory and non-statutory committees in place which have equal representation of all employee categories (management, non-management, male, female, subject experts, and union representatives). The committees thoroughly deliberate and recommend appropriate actions to management, which are then reviewed and addressed based on their merits. Additionally, individual grievances raised through formal or informal channels are addressed effectively by

Category	Yes/No (If Yes, then give details of the mechanism in brief)
	supervisors, HoDs, and the HR/IR Department. Furthermore, counselling services are available to support employees experiencing distress.
Other than Permanent Workers	Yes, workers can raise their grievances through both formal/ informal channels as well as through various committees. The grievances are addressed based on their merits and the Company's rules and practices. Additionally, we have statutory and non-statutory committees, having representation of management /union workers representative. These committees address any issue/ grievance of the workers. If needed, workers requiring counselling for any matter are provided with the necessary support.
Permanent Employees	Yes, the grievance redressal mechanisms for both permanent and non-permanent employees are similar to those for permanent workers. For further information, please refer to the first row
Other than Permanent Employees	(grievance mechanism details of permanent workers) of the table.

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

Category	FY2023-24			FY2022-23		
	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	1,063	0	0.00%	1,136	0	0.00%
- Male	1,004	0	0.00%	1,074	0	0.00%
- Female	59	0	0.00%	62	0	0.00%
Total Permanent Workers	1,792	1,792	100.00%	1,888	1,888	100.00%
- Male	1,722	1,722	100.00%	1,825	1,825	100.00%
- Female	70	70	100.00%	63	63	100.00%

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

Category	FY2023-24					FY2022-23				
	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	1,098	875	79.69%	953	86.79%	1,151	900	78.19%	817	70.98%
Female	72	34	47.22%	53	73.61%	68	34	50.00%	38	55.88%
Total	1,170	909	77.69%	1006	85.98%	1,219	934	76.62%	855	70.14%
Workers										
Male	4,734	1,830	38.66%	1,216	25.69%	4,749	1,650	34.74%	1,105	23.27%
Female	203	95	46.80%	41	20.20%	191	51	26.70%	34	17.80%
Total	4,937	1,925	38.99%	1,257	25.46%	4940	1,701	34.43%	1,139	23.06%

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

Category	FY2023-24			FY2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1004	1004	100%	1074	1074	100%
Female	59	59	100%	62	62	100%
Total	1063	1063	100%	1136	1136	100%
Workers						
Male	1722	1722	100%	1825	1825	100%
Female	70	70	100%	63	63	100%
Total	1792	1792	100%	1888	1888	100%

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, a well-established and duly implemented occupational health and safety management system is in place at GSFC. Our IMS Policy, signed by the Honourable Managing Director, is prominently displayed at plant and office locations. The system includes key elements such as leadership commitment, worker participation and training, hazard identification and risk assessment, legal and regulatory compliance, emergency planning, providing a safe work environment, incident investigation, regular health check-ups, and extending support in case of untoward incidents.

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 Company employs a comprehensive approach to identify work-related hazards and assess risks on both a routine and non-routine basis. Daily safety inspections of the plants are conducted by the safety department, supplemented by scheduled inspections. Internal and external safety audits are carried out in accordance with IS: 14489:2018 standards. Quantitative Risk Assessments (QRA) are performed by an external agency using the latest DNV PHAST software. Additionally, Hazard and Operability studies (HAZOP) are conducted regularly, and On-the-Job Risk Assessments are performed to ensure the safe execution of high-risk activities.

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 identified during daily site safety inspections conducted by safety officers. All identified hazards are suitably addressed to ensure the safety of workers on site. Workers can directly report hazards to the safety team. Additionally, the site Occupational Health & Safety team reports all first aid and medical treatment cases to the safety team for recording.

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

Yes, employees have 24x7 access to the Township Medical Centre, where non-occupational medical and healthcare services are provided.



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

Safety Incident/Number	Category	FY2023-24	FY2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.329	0.16
	Workers	0.613	0.17
Total recordable work-related injuries	Employees	2	1
	Workers	3	1
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

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

The entity has implemented several measures to ensure a safe and healthy workplace, including:

- **Standard Operating Procedures (SOPs):** Implemented for all routine and non-routine activities and displayed at conspicuous locations.
- **Permit to Work System:** A total of 11 permits are available for different industrial and potentially hazardous activities.
- **Training:** Conducted for contract workers, supervisors, and Company employees through "Tool Box Talks," classroom sessions, and site safety demonstrations.
- **Personal Protective Equipment (PPE):** Ensured use of standard quality PPE by employees and contractors.
- **Medical Examinations:** Periodic medical examinations for employees and contractors at regular intervals.
- **Testing and Inspection:** Regular testing and inspection of lifting tools, tackles, pressure vessels, hoists and lifts, cranes, chain pulley blocks, wire rope slings, and shackles.
- **Work Environment Monitoring:** Regular monitoring and analysis of the work environment.

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

	FY2023-24			FY2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	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
Working Conditions	100



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.-

No significant risks or concerns were identified during the health and safety assessments conducted during the assessment year. Therefore, no corrective actions are currently underway to address safety-related incidents.

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. Employees:

Yes, in case of accidental death, the Group Personal Accident Insurance Policy provides an accidental death coverage benefit equivalent to 70 months of the last salary drawn (Basic + DA).

B. Workers:

Yes, employees/workers who are members of the Arthik Sahayak Sangh (ASS) Scheme receive a compensatory amount of ₹10 Lakhs for their family in the event of death.

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

Compliance under various statutory legislations, are entrusted to the vendor/contractor /service provider as a part of the agreement/contract. Furthermore, we conduct internal checks and third-party audits to ensure that contractors meet their obligations under labour and social security legislation.

LI-3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been 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	
	FY2023-24	FY2022-23	FY2023-24	FY2022-23
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	0
Working Conditions	0

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 based on assessment of their interaction and involvement with the Company and impact on the operations and activities of the Company.

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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
5	Supplier	No	E-Mail	As per requirement for Enquiry, PO, Material Follow up, Payment related query etc.	Discussion related to Enquiry, technical issues , due date of 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 activities

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.-

Ever since its inception, GSFC has always considered CSR as an integral part of its business activity and even today several CSR projects dates back to much before it was mandated. Our CSR policy is highly comprehensive and focused on improvement of Human Development Index of the Country. The major focus of the Company is in the field of education and GSFC University is set-up with a vision of societal development through relevant and cutting edge knowledge in frontier areas of professional growth. The 3 schools run across Gujarat offers quality education through varied initiatives and cater to about 3000 children mostly from Socially and Economically Backward Community. The Company endures projects like women empowerment, livelihood generation, skilling, mainstreaming of differently abled etc. to engage marginalized section of the society and outreach of such initiatives is to more than 20 villages and urban areas in the vicinity of our units. The projects such as providing safe drinking water, creation of infrastructure facility etc are implemented keeping in mind basic requirement of the deprived local communities. During pandemic times, GSFC supplied Medical grade oxygen to the medical fraternity by converting its industrial oxygen required to run its own plants to medical grade, thereby putting business next and continues to provide healthcare facilities to the vulnerable nearby areas. GSFC is committed to develop a culture of CSR and has been undertaking activities beyond the statute to create a more inclusive environment for those who need us the most. The numerous steps taken are a testimony to how much GSFC cares for its 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	FY2023-24			FY2022-23		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)
Employees						
Permanent	1,063	396	37.25%	1,136	355	31.25%
Other than permanent	107	51	47.66%	83	0	0.00%
Total Employees	1,170	447	38.21%	1,219	355	29.12%
Workers						
Permanent	1,792	358	19.98%	1,888	220	11.65%
Other than permanent	3,145	46	1.46%	3,052	0	0.00%
Total Workers	4,937	404	8.18%	4,940	220	4.45%

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

Category	FY2023-24					FY2022-23				
	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	1,063	0	0.00%	1,063	100.00%	1,136	0	0.00%	1,136	100.00%
Male	1,004	0	0.00%	1,004	100.00%	1,074	0	0.00%	1,074	100.00%
Female	59	0	0.00%	59	100.00%	62	0	0.00%	62	100.00%
Other than Permanent	107	0	0.00%	107	100.00%	83	0	0.00%	83	100.00%
Male	94	0	0.00%	94	100.00%	77	0	0.00%	77	100.00%
Female	13	0	0.00%	13	100.00%	6	0	0.00%	6	100.00%
Workers										
Permanent	1,792	0	0.00%	1,792	100.00%	1,888	0	0.00%	1,888	100.00%
Male	1,722	0	0.00%	1,722	100.00%	1,825	0	0.00%	1,825	100.00%
Female	70	0	0.00%	70	100.00%	63	0	0.00%	63	100.00%
Other than Permanent	3,145	2,515	79.97%	630	20.03%	3,052	2,353	77.10%	690	22.61%
Male	3,012	2,400	79.68%	612	20.32%	2,924	2,267	77.53%	648	22.16%
Female	133	115	86.47%	18	13.53%	128	86	67.19%	42	32.81%

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) *	6	1,92,500	2	1,66,250
Key Managerial Personnel #	1	1,40,06,312.21	1	32,53,757.32
Employees other than BoD and KMP	1097	34,78,428.737	71	31,85,744.353
Workers	1879	17,59,193.137	71	17,43,361

* The Directors only receive sitting fees for attending Board and Committee meetings.

Does not include Managing Director

EI-3. b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	4.12	4.43

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 grievance redressal mechanisms. These mechanisms ensure that concerns are reviewed and resolved in a systematic and fair manner.

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

	FY2023-24			FY2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0		0	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)	1	0
Complaints on POSH as a % of female employees / workers	0.36 %	0
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 Policy**
- **Gender Equity Policy**
- **Prevention of Harassment at the Workplace Policy**

These policies ensure that complainants are protected and supported throughout the resolution process.

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
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
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:

- **Equal Opportunity Policy**
- **Gender Equity Policy**



- **Prevention of Harassment at the Workplace Policy**

These policies cover various aspects of human rights and ensure that due diligence is maintained across the organization.

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	0
Discrimination at workplace	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0
Others – please specify	0

LI-5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 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 Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	7,02,237.05	7,66,550.24
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	7,02,237.05	7,66,550.24
From non-renewable sources		
Total electricity consumption (D)	9,38,181.99	12,81,760.91
Total fuel consumption (E)	62,73,165.05	55,30,147.55
Energy consumption through other sources (F)	10,19,515.85	10,73,075.36
Total energy consumed from non-renewable sources (D+E+F)	82,30,862.89	78,84,983.82
Total energy consumed (A+B+C+D+E+F)	89,33,099.94	86,51,534.06
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	1000.11 GJ / Crore	765.76 GJ / Crore
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	22,402.20 GJ / \$ Crore	16,974.44 GJ / \$ Crore
Energy intensity in terms of physical output	4.05 GJ / MT	3.83 GJ / MT
Energy intensity (optional) – the relevant metric may be selected by the entity		

Notes: Energy consumption through other sources (from non-renewable sources) includes energy generated from waste residue incineration.

For PPP adjustment, the conversion factors have been taken from the International Monetary Fund. The link for the same can be found here: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDCF>

EI-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

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. –

As a part of meeting target specified for urea and APS project under PAT-II scheme, specified quantity of ESCerts purchased for urea (2671) in May-24 and for APS (5115) in Jun-24, respectively. M/s BEE and GEDA were informed about the compliance of statutory requirement accordingly.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	89,56,332	99,34,330
(ii) Groundwater	83205	116633
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	90,39,537	1,00,50,963
Total volume of water consumption (in kilolitres)	62,85,309	57,58,855
Water intensity per rupee of turnover (Water consumed / turnover)	703.6749 KL / Crore	509.7220 KL / Crore
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	15,762.1351 KL / \$ Crore	11,298.9621 KL / \$ Crore
Water intensity in terms of physical output	2.8471 KL / MT	2.5490 KL / MT
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of		

For PPP adjustment, the conversion factors have been taken from the International Monetary Fund. The link for the same can be found here: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDCF>

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	FY2023-24	FY2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0

Parameter	FY2023-24	FY2022-23
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment	32,80,682 Primary & Secondary Treatment	37,65,654 Primary & Secondary Treatment
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	32,80,682	37,65,654

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.-

No

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

Yes, both the Sikka and Fibre Plant have 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
NOx	Kg/Year	3,67,142	3,23,158
SOx	Kg/Year	8,44,397	5,85,177
Particulate matter (PM)	Kg/Year	6,32,487	6,07,579
Persistent organic pollutants (POP)	0	0	0
Volatile organic compounds (VOC)	0	0	0
Hazardous air pollutants (HAP)	0	0	0
Others – please specify Ammonia + Fluorine + Acid Mist	Kg/Year	2,85,164	2,98,123

EI-6. 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-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) in MTCO₂E & its intensity, in the following format:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	4,32,528	3,94,609
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	1,85,030	2,52,792
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO₂e / rupee of turnover	69.1391 TCO₂e / Crore	57.302 TCO₂e / Crore
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO₂e / rupee of turnover	1,548.6960 TCO₂e / \$ Crore	1,270.2107 TCO₂e / \$ Crore
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO₂e / rupee of turnover	0.2797 TCO₂e / MT	0.2933 TCO₂e / MT
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	TCO₂e / of		

For PPP adjustment, the conversion factors have been taken from the International Monetary Fund. The link for the same can be found here: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDCF>

EI-7. 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

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:**
 - 10 MW solar power plant at Charanka.
 - 0.9 MW solar rooftop installation at our premises.
 - Recently added 140 kW solar project at Baroda Unit.
 - Installed 640 kW solar project at Sikka Unit.
- **Future Expansion:** A new 15 MW solar power project is underway at Charanka.
- As of now, 32 to 35% of GSFC's power requirement is met from renewable energy sources.

Bio-Methanation Plant:

- Utilizes food waste for bio-methanation.
- The generated bio-gas is used in place of LPG in the kitchen.

E-Mobility Initiatives:

- Deployed electric bicycles, electric carts, and e-bikes for internal factory commute.
- Launched an E-Vehicle subsidy scheme offering loans at a nominal interest rate of 2% for employees purchasing e-vehicles, along with subsidies for e-scooters and e-bicycles.
- As of February 2024, approximately 369 employees have benefited from this scheme.

□ **Lighting Upgrades:**

- Replaced around 1,400 conventional lighting fittings with the latest LED fittings.
- This upgrade has resulted in an annual power saving of 6.15 lakh kWh.

EI-9. Provide details related to waste management by the entity, in the following format:

Parameter	FY2023-24	FY2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	130.00	155.00
E-waste(B)	1.50	1.10
Bio-medical waste (C)	0.20	0.20
Construction and demolition waste (D)	0	0
Battery waste (E)	11.40	14.70
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	931.60	849.60
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	31.90	45.30
Total (A + B + C + D + E + F + G + H)	1,106.60	1,065.90
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.1239 MT / Crore	0.0943 MT / Crore
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	2.7751 MT / \$ Crore	2.0913 MT / \$ Crore
Waste intensity in terms of physical output	0.0005 MT / MT	0.0005 MT / MT
Waste intensity (optional) the relevant metric may be selected by the entity		
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	73.22	136.73
(ii)Re-used	1.18	0
(iii)Other recovery operations	0	0
Total	74.40	136.73
Category of waste - E-Waste		
(i)Recycled	0	0
(ii)Re-used	0	0
(iii)Other recovery operations	0	0
Total	0.00	0.00
Category of waste - Bio-medical waste		
(i)Recycled	0	0
(ii)Re-used	0	0
(iii)Other recovery operations	0	0
Total	0.00	0.00
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	0.00	0.00
Category of waste - Battery waste		
(i)Recycled	15.00	14.75
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
Total	15.00	14.75
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	0.00	0.00
Category of waste - Other Hazardous waste		
(i)Recycled	398.40	459.20
(ii)Re-used	494.50	249.60
(iii)Other recovery operations	0.00	0.00
Total	892.90	708.80
Category of waste - Other Non-Hazardous waste		
(i)Recycled	9.40	28.74
(ii)Re-used	16.00	32.00
(iii)Other recovery operations	0.00	0.00
Total	25.40	60.74
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	0.00	0.00
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	0.00	0.00
Category of waste - Bio-medical Waste		
(i)Incineration	0.17	0.15
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
Total	0.17	0.15
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	0.00	0.00
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	0.00	0.00
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	0.00	0.00
Category of waste - Other Hazardous waste. Please specify, if any		
(i)Incineration	70.50	100.50
(ii)Landfilling	169.20	222.30
(iii)Other disposal operations	0.00	0.00
Total	239.70	322.80
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	0.00	0.00

For PPP adjustment, the conversion factors have been taken from the International Monetary Fund. The link for the same can be found here: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDCF>

EI-9. 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.

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 defined processes. Key practices include:

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

Strategy: Focuses on Reduce, Reuse, Recycle, Recovery, and Disposal.

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	Manufacturing of Fortified Liquid Boronated Calcium Nitrate (LBCN) Plant at GSFC, Baroda Unit	SO 1533	December 28, 2023	Yes	Yes	https://www.gsfclimited.com/rc-ims

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 non-regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	-	-	-	-

Yes, complied with all applicable environmental law/regulation/guidelines

Leadership Indicators

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

Not Applicable

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

Not Applicable



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

Parameter	FY2023-24	FY2022-23
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) (i + ii + iii + iv + v)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
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) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: We do not have any of our plant in water stress areas.

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.-

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

Parameter	Unit	FY 2023-24	FY 2022-23
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.-

No.

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

The Company does not have manufacturing facilities in any of the 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 installed 152.8 MW wind mills in the Saurashtra and Kutch Region, a 10 MW Solar power plant at Charanka and a 0.9 MW solar roof top at our premises. Additionally, recently 140 kW Solar project at Baroda Unit & 640 kW Solar project at Sikka Unit is installed. Currently, 32-35 % of Company's power requirement are met through renewable energy. The Company is further expanding its renewable energy capacities by installation of a new 15 MW Solar power project at Charanka.	Reduction in GHG emissions.
2	Installation of roof rainwater harvesting	GSFC has installed a roof-top rainwater harvesting system (RTRWHS) on 15th June 2022 to collect rainwater from the terraces of GSFC's Corporate building & 'A' Block to Chhani Pond and reuse it in the plants. The Company has also installed Roof top rainwater harvesting at ADC, R&D, Central Lab, SDO, Officer Punching, Mechanical Store & Shin Atami guest house building on 22nd June 2023. The collected rainwater is reused in our processes.	Water conservation.
3	In-house utilization of waste	Ground Sulphur Muck has been repurposed either as a filler in ASP or by mixing it with phosphogypsum. This process enhances the nutrient content by adding elemental sulphur.	Reduction in waste and material recovery.
4	Bio-methanation plant for Food Waste	GSFC has installed a Bio-methanation plant for better management of food waste. Biogas generated from this plant is utilized as a substitute for the LPG 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? Give details in 100 words/web link.-

Company has identified various risks along with its categorization based on the severity which are related to business continuity / operation. Also the risk mitigation measures are also given for each identified risks. Company has developed online module for regular monitoring by all concerns, nodal officers along with the Risk management committee which was formed by the Company as per statutory compliance. The committee reviews the associated risks & their mitigation measures on monthly / quarterly basis to ensure for sustainable business operations.

On site emergency action plan is in place as a part of emergency planning and response which is one of the important elements of process safety management. The onsite emergency action plan contains information in details viz chemical hazards emergencies that can lead to Disasters, details of preparedness and measures to be taken to combat such emergencies which includes manmade and natural disasters. Software approach is utilized to find out the critical area and contour with exposure of chemical in terms of lethal dosages and lethal concentrations. Revised and updated ONSITE Emergency plan has been circulated in May 2024. Mock drills are held to gauge the efficiency of the site emergency action plan. Emergency combat trainings are conducted as per requirement.

Regarding offsite emergencies, GSFC Vadodara is one of the founder members of OIECR (offsite industrial emergency control room). GSFC has been conducting offsite drills and offering service to neighbouring industries during the outbreak of offsite disasters.

The emergency communication centre is functional round the clock; emergency combat trainings are conducted as per requirement. Emergency support team members also form part of mock drill responders. All mock drills are suitably documented. Two full-fledged fire stations having adequate manpower are functional round the clock with ten fire tenders; 04 utility emergency vehicles, 01 Bronto make snorkel F 54 HDT, more than 1700 fire extinguishers, 141000 cubic meter of dedicated fire water storage, fire hydrant network across the length and breadth; a dedicated safety team ensures safety of human resources and assets as also it complies with statutory requirements as applicable to GSFC.

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. -



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)
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	Employees Federation of India, Mumbai	National
5	Federation Of Indian Chambers of Commerce & Industry, Delhi	National
6	Indian Chemical Council, Mumbai	National
7	Fertiliser 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
Not applicable			

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 (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	0	0	0	0	0

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	0	0	0	0	0	0

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 (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
1	0	0	0	0	0	0

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

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	4%	2%
Sourced directly from within India	45%	48%

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	0.77	1.33
Semi-urban	9.85	9.4
Urban	88.32	88.36
Metropolitan	1.06	0.91

Note: The data does not include contract labour.

Leadership Indicators

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

S. No.	Details of negative social impact identified	Corrective action taken
1	0	0



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	1349920

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	-	No	No	-

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	NA	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	Not measured
2	Drinking water Facility	15,000	Not measured
3	Rural Development Projects	5,000	Not measured



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 %

Note: The Material Safety Data Sheets (MSDS) for all products are readily available on the Company's portal and are provided to customers to ensure safe and responsible handling and disposal. Additionally, our Baroda and Sikka Units have an operational Integrated Management System (IMS) which covers Responsible Care, Quality, Environment, Occupational Health & Safety, and Energy parameters. Details of these IMS are widely communicated to relevant stakeholders.

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

	FY 2023-24			FY 2022-23		
	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						

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 advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.-

Not Applicable, as there were no issues for concerns related to advertising, delivery of essentials, product recalls and actions initiated by regulatory authorities for safety of companies' products.

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

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

Note: No cases of data breach observed for IT systems

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 demonstrations.
- **Educational Materials:** We distribute product brochures, Material Safety Data Sheets (MSDS), and term cards to customers.
- **Safety Awareness:** We conduct safety awareness sessions 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 demonstration.

LI-4. Does the entity display product information on the product over and above what is mandated as per local laws?

- No. As fertilizers are government-controlled products, only the statutory information specified by regulatory mechanisms can be printed on the 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, or the entity as a whole?

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