

June 1, 2026

ज्येष्ठ (अधिक) - कृष्ण पक्ष, प्रतिपदा  
विक्रम सम्वत् २०८३

**National Stock Exchange of India Limited**  
“Exchange Plaza”  
Bandra – Kurla Complex,  
Bandra (E), Mumbai – 400 051  
**NSE Code: GHCL**

**BSE Limited**  
Corporate Relationship Department,  
1<sup>st</sup> Floor, New Trading Ring, Rotunda Building,  
P.J. Towers, Dalal Street, Fort, Mumbai – 400 001  
**BSE Code: 500171**

Dear Sir/Madam,

**Sub: Filing of Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26**

We would like to inform that pursuant to requirement of Regulation 34 (2) (f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and any other applicable provisions if any, please find enclosed herewith copy of Business Responsibility and Sustainability Report Core for the financial year 2025-26.

Please note that copy of this intimation is also available on the website of BSE Limited ([www.bseindia.com/corporates](http://www.bseindia.com/corporates)), National Stock Exchange of India Limited ([www.nseindia.com/corporates](http://www.nseindia.com/corporates)) and website of the Company ([www.ghcl.co.in](http://www.ghcl.co.in)).

You are requested to kindly take note of the same.

Thanking you

Yours faithfully

For **GHCL Limited**

**Bhuvneshwar Prasad Mishra**  
**Vice President – Sustainability & Company Secretary**

# Business Responsibility & Sustainability Report

## Section A- General Disclosures

### I. Details of the listed entity:

| Sr. No. | Particulars  | Details   |
|---------|--|---|
| 1       | Corporate Identity Number (CIN) of the Listed Entity   | L24100GJ1983PLC006513   |
| 2       | Name of the Listed Entity  | GHCL Limited  |
| 3       | Year of incorporation  | 1983  |
| 4       | Registered office address  | 'GHCL House' Opp. Punjabi Hall, Navrangpura, Ahmedabad-380 009 (Gujarat)  |
| 5       | Corporate address  | GHCL House' B-38, Institutional Area, Sector-1, Noida-201301 (Uttar Pradesh)  |
| 6       | E-mail   | <a href="mailto:secretarial@ghcl.co.in">secretarial@ghcl.co.in</a>  |
| 7       | Telephone  | 0120-4939900  |
| 8       | Website  | <a href="http://www.ghcl.co.in">www.ghcl.co.in</a>  |
| 9       | Financial year for which reporting is being done   | FY 2025-26  |
| 10      | Name of the Stock Exchange(s) where shares are listed  | NSE and BSE   |
| 11      | Paid-up Capital  | INR 91,93,41,550  |
| 12      | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Bhuvneshwar Mishra,<br>Vice President - Sustainability & Company Secretary<br><a href="mailto:bmishra@ghcl.co.in">bmishra@ghcl.co.in</a><br>0120-4939900/2535335  |
| 13      | Reporting boundary   | <p>The disclosures made under this Business Responsibility and Sustainability Report (BRSR) for the period from April 1, 2025 to March 31, 2026 are presented on a standalone basis, in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>The report covers the Company's operational and sustainability performance across key functions, including manufacturing, finance, environment, social impact, governance, human resources, and safety. It includes data from manufacturing sites for Soda Ash and CPD (Salt) businesses, as well as the offices in Noida, Mumbai, Chennai and the registered office in Ahmedabad.</p> |
| 14      | Name of assurance provider   | Sustainability Actions Pvt. Ltd.  |
| 15      | Type of assurance obtained   | Reasonable Assurance  |

### II. Products/services

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

| Sr. No. | Description of Main Activity | Description of Business Activity                | % of Turnover of the entity |
|---------|------------------------------|---|-----------------------------|
| 1.      | Inorganic Chemicals          | Manufacture of chemicals and chemicals products | 100%                        |

### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

| Sr. No. | Product/Service | NIC Code | % of total Turnover contributed |
|---------|-----------------|----------|---------------------------------|
| 1.      | Soda Ash        | 24117    | 96%                             |

### III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 3                | 4                 | 7     |
| International | 0                | 0                 | 0     |

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations                        | Number                            |
|----------------------------------|-----------------------------------|
| National (No. of States*)        | 23 states and 2 union territories |
| International (No. of Countries) | 12                                |

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

The contribution of exports as a percentage of the total turnover of GHCL stands at 3.73%

##### c. A brief on types of customers

The Company caters to a diverse customer base across its Chemicals and Raw Salt (CPD) segments. Its products are supplied to a wide range of industrial (B2B) customers across sectors, as well as individual customers in select markets for salt product.

### IV. Employees

#### 20. Details as of March 31, 2026

##### a. Employees and workers (including differently abled):

| Sr. No.          | Particulars                    | Total (A)   | Male        |               | Female    |              |
|------------------|--------------------------------|-------------|-------------|---------------|-----------|--------------|
|                  |                                |             | No (B)      | % (B/A)       | No (C)    | % (C/A)      |
| <b>Employees</b> |                                |             |             |               |           |              |
| 1.               | Permanent (D)                  | 507         | 475         | 93.69%        | 32        | 6.31%        |
| 2.               | Other than Permanent (E)       | 13          | 13          | 100.00%       | 0         | 0.00%        |
| <b>3.</b>        | <b>Total employees (D + E)</b> | <b>520</b>  | <b>488</b>  | <b>93.85%</b> | <b>32</b> | <b>6.15%</b> |
| <b>Workers</b>   |                                |             |             |               |           |              |
| 4.               | Permanent (F)                  | 530         | 515         | 97.17%        | 15        | 2.83%        |
| 5.               | Other than Permanent (G)       | 2389        | 2316        | 96.94%        | 73        | 3.06%        |
| <b>6.</b>        | <b>Total workers (F + G)</b>   | <b>2919</b> | <b>2831</b> | <b>96.99%</b> | <b>88</b> | <b>3.01%</b> |

## b. Differently abled employees and workers:

| Sr. No.                            | Particulars                                      | Total (A) | Male      |                | Female   |              |
|------------------------------------|--|-----------|-----------|----------------|----------|--------------|
|                                    |  |           | No (B)    | % (B/A)        | No (C)   | % (C/A)      |
| <b>Differently Abled Employees</b> |  |           |           |                |          |              |
| 1.                                 | Permanent (D)                                    | 0         | 0         | 0.00%          | 0        | 0.00%        |
| 2.                                 | Other than Permanent (E)                         | 0         | 0         | 0.00%          | 0        | 0.00%        |
| <b>3.</b>                          | <b>Total differently abled employees (D + E)</b> | <b>0</b>  | <b>0</b>  | <b>0.00%</b>   | <b>0</b> | <b>0.00%</b> |
| <b>Differently abled Workers</b>   |  |           |           |                |          |              |
| 4.                                 | Permanent (F)                                    | 1         | 1         | 100.00%        | 0        | 0.00%        |
| 5.                                 | Other than Permanent (G)                         | 10        | 10        | 100.00%        | 0        | 0.00%        |
| <b>6.</b>                          | <b>Total workers (F + G)</b>                     | <b>11</b> | <b>11</b> | <b>100.00%</b> | <b>0</b> | <b>0.00%</b> |

## 21. Participation/Inclusion/Representation of women

| Particulars                     | Total (A) | No & % of Females |         |
|---------------------------------|-----------|-------------------|---------|
|                                 |           | No (B)            | % (B/A) |
| Board of Directors              | 8         | 1                 | 12.50%  |
| Key Management Personnel (KMP)* | 3         | 0                 | 0.00%   |

\*Out of the three KMPs, two KMPs are part of Board of Directors

## 22. Turnover rate for permanent employees and workers

| Particulars         | FY 2025-26 |         |       | FY 2024-25 |        |       | FY 2023-24 |        |       |
|---------------------|------------|---------|-------|------------|--------|-------|------------|--------|-------|
|                     | Male       | Female  | Total | Male       | Female | Total | Male       | Female | Total |
| Permanent Employees | 7.20%      | 25.81%* | 8.35% | 5.66%      | 13.79% | 6.14% | 8.00%      | 21.4%  | 8.70% |
| Permanent Workers   | 2.16%      | 6.45%   | 2.29% | 2.43%      | 6.67%  | 2.55% | 3.40%      | 14.20% | 3.70% |

\*Although female employee turnover was comparatively higher during the year, the Company is focused on enhancing workforce diversity and will continue to take initiatives to recruit and encourage greater participation of female employees in the future.

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

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

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|-----------------------------------|--|
| 1       | Dan River Properties, USA*  | Subsidiary   | 100%                              | No   |

\*As on March 31, 2026, GHCL Limited does not have any operational subsidiaries. Please note that "Dan River Properties LLC", a non-operational wholly owned subsidiary of the Company in USA ("subsidiary"), has been voluntarily closed on February 18, 2026.

## VI. CSR Details

## 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in INR.): 3,143.93 crore

(iii) Net worth (in INR.): 3,551.90 crore

## VII. Transparency and Disclosures Compliances

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

| 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 2025-26                                 |  |  | FY 2024-25                                 |  |  |
|---|--|--|--|--|--|--|--|
|   |  | 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  | 0  | 0  | None   | 0  | 0  | None   |
| Investors (other than shareholders)               | Yes  | 0  | 0  | None   | 0  | 0  | None   |
| Shareholders                                      | Yes  | 21   | 0  | Total 24 complaints (including 3 complaints related to last year) resolved during the year | 35   | 3  | 3 complaints received at the end of the financial year and have since been resolved. |
| Employees and Workers                             | Yes  | 0  | 0  | None   | 0  | 0  | None   |
| Customers   | Yes  | 50   | 1  | None   | 53   | 0  | None   |
| Value Chain Partners                              | Yes  | 0  | 0  | None   | 0  | 0  | None   |
| Other (please specify)                            | -  | 2  | 2  | Regulatory Complaints  | -  | -  | None   |

Link to our Investor grievance redressal policy is as given below:

<https://ghcl.co.in/wp-content/uploads/2024/05/Investor-Grievance-Redressal-Policy.pdf>

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

| Sr. No. | Material issue identified          | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|------------------------------------|--|---|--|--|
| 1       | Energy and GHG Emissions Reduction | Risk                                       | Reducing operational costs and mitigating climate-related risks are business-critical imperatives. Enhancing energy efficiency and managing emissions are identified as critical areas to mitigate potential impacts from climate change and regulatory developments. | <ul style="list-style-type: none"> <li>Conducted energy audits and implemented monitoring systems</li> <li>Undertaken process optimization and deployed energy-efficient technologies</li> </ul> | Negative   |

| Sr. 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) |
|---------|---------------------------|--|--|---|--|
|         |                           |  |  | <ul style="list-style-type: none"> <li>● Invested in renewable energy (6.7 MW) and adopted clean energy sources</li> <li>● Strengthened waste heat recovery and emission control systems</li> <li>● Initiated fuel diversification through biomass co-firing</li> <li>● Undertaken technology upgrades and awareness initiatives</li> </ul>   |  |
| 2       | Water Management          | Risk                                       | We prioritize efficient water use for both operations and communities. Our strategy includes reducing freshwater intake, recycling wastewater, and ensuring safe drinking water access. We mitigate scarcity risks, enhance resource management, and use water-saving technologies to minimize our environmental impact. | <ul style="list-style-type: none"> <li>● Conducted water audits to identify conservation opportunities</li> <li>● Undertaken process optimization to reduce water consumption</li> <li>● Implemented water recycling and reuse systems through process and equipment upgrades</li> <li>● Set water intensity targets and deployed continuous monitoring mechanisms</li> <li>● Conducted employee awareness and training programs on water efficiency</li> </ul> |  |

| Sr. 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) |
|---------|---|--|--|--|--|
|         |   |  |  | <ul style="list-style-type: none"> <li>Engaged with local communities for sustainable water resource management</li> </ul>   | Negative   |
| 3       | Waste Reduction and Management                              | Risk                                       | We recognise the importance of minimizing environmental impacts and ensuring regulatory compliance. Our focus is on transitioning to more efficient resource utilization and on implementing waste-reduction strategies. Implementing measures to optimize resource utilization and improve waste management practices is recognised as essential to minimize environmental impact and ensure regulatory compliance. | <ul style="list-style-type: none"> <li>Implemented circular economy principles with a focus on resource recovery and reuse of by-products</li> <li>Undertaken waste prevention at source through process optimization and material efficiency</li> <li>Enabled recycling and circular integration by routing waste through authorised channels</li> <li>Ensured safe treatment and environmentally compliant disposal of residual waste</li> <li>Strengthened monitoring systems to track waste generation and drive continuous improvement</li> </ul> | Negative   |
| 4       | Employee Engagement, Training, and Professional Advancement | Opportunity                                | Developing a skilled workforce and promoting a culture of talent development is essential. It aligns with our strategy to engage stakeholders and build organizational capabilities. We foster a supportive work environment through targeted development programs and engagement initiatives.   | -  | Positive   |

| Sr. 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) |
|---------|--|--|--|--|--|
| 5       | Health and Safety                      | Risk                                       | Ensuring employee well-being and operational continuity is paramount. Our focus is on implementing proactive safety measures and promoting a culture of safety. Maintaining robust health and safety protocols and practices is considered paramount for ensuring employee well-being and minimizing workplace hazards.  | To uphold the highest health and safety standards, we continuously review our health and safety policy, proactively identify areas for improvement, and strive to achieve 'Zero Accidents and Zero Incidents,' aligning with our sustainability vision. We diligently work towards these targets to reaffirm our dedication to creating a work environment that prioritizes employee well-being and mitigates potential hazards.   | Negative   |
| 6       | Human Rights and Fair Labour Standards | Risk                                       | Failure to uphold human rights and maintain positive labour relations can trigger industrial unrest, impact operational efficiency and raise stakeholder concerns. We are committed to pre-emptively addressing human rights issues and fostering harmonious labour relations. We prioritize employee feedback, encourage transparent communication, and actively support worker representation to safeguard labour rights. By promoting freedom of expression and facilitating collective bargaining, we aim to cultivate a just and inclusive work environment | To minimize risks related to human rights and labor standards, we have established comprehensive procedures to detect and resolve potential infringements; enhanced educational initiatives for both staff and management on relevant standards and reinforced our complaint resolution systems for equitable and timely issue resolution. We maintain open lines of communication with employees and their representatives; and engage proactively with stakeholders to address concerns and ensure transparency. | Negative   |

| Sr. 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) |
|---------|------------------------------------|--|---|---|--|
| 7       | Corporate Social Responsibility    | Opportunity                                | We aim to build positive relationships with communities and contribute to sustainable development. This aligns with our commitment to stakeholder engagement and corporate citizenship. Engaging with local communities through targeted development initiatives is recognised as a means of fostering positive relationships and contributing to sustainable community growth. | The development of comprehensive community impact evaluations and targeted engagement programs will be pursued.     | Positive   |
| 8       | Ethical Supply Chain Management    | Opportunity                                | We reinforce ethical sourcing and minimize risks through robust supply chain assessment, which is vital for building stakeholder trust and ensuring operational continuity. Integrating Environmental and Social (E&S) criteria into supplier assessments and conducting regular audits ensures responsible sourcing and minimizes potential risks.                             | Collaborated with suppliers to identify key ESG risks and enhance coverage through the integration of digital tools | Negative   |
| 9       | Sustainable Products and Packaging | Opportunity                                | We are actively implementing forward-thinking solutions that promote ecological responsibility and align with evolving stakeholder expectations. Our ongoing commitment to sustainable practices is a strategic priority enabling resource efficiency, driving long-term value, and reinforcing our brand equity.   | -   | Positive   |
| 10      | Process Improvement and Innovation | Opportunity                                | This is a cornerstone of our strategic growth, enhancing cost efficiency and operational performance. We optimize energy use, refine operational logic, integrate noble manufacturing techniques, and adopt state-of-the-art technologies to increase production, shorten operational cycles, and improve workforce productivity.   |   | Positive   |

## Section B- Management &amp; Process Disclosures

| Disclosure Questions  | P1            | P2                     | P3  | P4  | P5      | P6  | P7  | P8                              | P9   |
|---|---------------|------------------------|---|---|---------|---|-----|---------------------------------|--|
| <b>Policy and management processes</b>  |               |                        |   |   |         |   |     |                                 |  |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)  | Yes           | Yes                    | Yes   | Yes   | Yes     | Yes   | Yes | Yes                             | Yes  |
| b. Has the policy been approved by the Board? (Yes/No)  | Yes           | Yes                    | Yes   | Yes   | Yes     | Yes   | Yes | Yes                             | Yes  |
| c. Web Link of the Policies, if available   |               |                        |   | <a href="https://ghcl.co.in/brr-brsr-policies">https://ghcl.co.in/brr-brsr-policies</a> |         |   |     |                                 |  |
| 2. Whether the entity has translated the policy into procedures. (Yes/ No)  | Yes           | Yes                    | Yes   | Yes   | Yes     | Yes   | Yes | Yes                             | Yes  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)   | Yes           | Yes                    | Yes   | Yes   | Yes     | Yes   | Yes | Yes                             | Yes  |
| 4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 9001:2015 | ISO 45001:2018 SA 8000 | ISO 9001:2015   | SA 8000<br>ISO 9001:2015<br>ISO14001: 2015  | SA 8000 | ISO 14001:2015  |     | SA 8000                         | ISO 9001:2015<br>HALAL certification<br>ISO 22000:2018 |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any   |               |                        | <ul style="list-style-type: none"> <li>5% representation of the overall female employees in the workforce.</li> <li>Achieve a single-digit attrition rate</li> </ul> Zero reportable injuries |   |         | Implementation of internal carbon pricing<br>30% reduction in Scope 1 and Scope 2 emissions with respect to our FY 2021-22 baseline<br>Zero environmental incidents |     | Evolve into a trusted CSR brand |  |

| Disclosure Questions   | P1 | P2 | P3  | P4 | P5 | P6   | P7 | P8   | P9 |
|--|----|----|---|----|----|--|----|--|----|
| 6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met. |    |    | <p>We would like to inform that during the reporting period, the attrition rate was 8.35% in the executive cadre, maintaining a single-digit attrition since FY 2020, reflecting our focus on employee retention and creating a fulfilling work environment. This year, against our target of 5%, we have achieved 3.5% in female representation. The Company is focused on enhancing workforce diversity and will continue to take initiatives to recruit and encourage greater participation of female employees in the future.</p> <p>In FY 2025-26, we achieved a 15% reduction in our lost-time injury frequency rate compared to FY 2024-25.</p> <p>This improvement is the result of focused efforts across the organization, including comprehensive safety assessments, regular audits, proactive hazard identification, and effective control measures. These initiatives have helped create a more vigilant and responsive safety environment.</p> |    |    | <p>GHCL has adopted an internal carbon price of USD 23 per ton of CO<sub>2</sub>e to incorporate climate considerations into its procurement and investment decisions. This approach enables us to recognise the implicit cost of carbon emissions and reflect it in our financial evaluations. The internal carbon pricing mechanism supports more informed decision-making by providing greater visibility into the long-term impacts of carbon-intensive choices. It encourages the selection of projects and initiatives that are more efficient, lower-emission, and aligned with our sustainability objectives.</p> <p>This framework also helps us identify opportunities for emissions reduction and supports a gradual shift towards cleaner, more sustainable technologies. As a result, climate considerations are increasingly integrated into our operational and capital allocation processes.</p> |    | <p>Through GHCL Foundation Trust, we drive impactful change in local communities near our plants, focusing on education, healthcare, women's empowerment, skill development, and environmental conservation. Collaborating with local stakeholders, NGOs, and government agencies, we enhance livelihoods and promote sustainable development. In FY2025-26, we partnered with 10 NGOs to extend our support and uplift communities.</p> |    |

| Disclosure Questions | P1 | P2 | P3   | P4 | P5 | P6   | P7 | P8 | P9 |
|----------------------|----|----|--|----|----|--|----|----|----|
|                      |    |    | <p>The use of technology, digital tools, and data analytics has further enhanced our ability to monitor safety performance, identify emerging trends, and take timely actions to mitigate risks.</p> <p>We are also working closely with dss+, a global leader in operational risk and safety transformation, to further strengthen our safety practices and embed a proactive safety culture across the organization.</p> |    |    |  |    |    |    |
|                      |    |    |  |    |    | <p>GHCL is pursuing two parallel decarbonisation targets by FY2029-30 against the FY2021-22 baseline: a 30% reduction in Scope 1 and Scope 2 emission intensity and a 30% reduction in Scope 3 emission intensity.</p> <p>Progress against our targets in FY2025-26:</p> <p>(i) Scope 1 and Scope 2 emission intensity of 1.07 MT CO<sub>2</sub>e/MT represent a reduction of approximately 2% from baseline emission intensity.</p> <p>(ii) Scope 3 emission intensity of 0.51 MT CO<sub>2</sub>e/MT represent a reduction of approximately 6.6% from baseline.</p> |    |    |    |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6  | P7 | P8 | P9 |
|----------------------|----|----|----|----|----|---|----|----|----|
|                      |    |    |    |    |    | <p>We successfully achieved zero environmental incidents in FY2025-26, reaffirming our commitment to environmental stewardship. Our robust environmental management systems drive sustainable practices, ensuring efficient resource utilization, waste management, pollution prevention, and energy conservation while proactively managing environmental risks.</p> |    |    |    |

| Governance, leadership and oversight   |  |
|--|--|
| <p>7. <b>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).</b></p> | <p>GHCL is committed to embedding Environmental, Social, and Governance (ESG) principles into its core business strategy, enabling responsible growth and long-term value creation. Our approach focuses on enhancing operational safety, improving resource efficiency, and minimizing environmental impact through structured initiatives across energy, water, and waste management.</p> <p>During the year, we made steady progress on key strategic priorities, including investments to strengthen raw material security and expansion of our value-added product portfolio, particularly sodium bicarbonate. We also continued to advance our vacuum salt and bromine projects. On the social front, our CSR initiatives remained focused on skill development, community engagement, and upholding human rights and fair labour practices.</p> <p>We recognise the evolving ESG landscape, including climate transition risks and resource constraints, and continue to align our strategies accordingly. We remain committed to achieving our sustainability targets, strengthening governance frameworks, and delivering measurable environmental and social outcomes in line with our long-term vision.</p> |
| <p>8. <b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b></p>  | <p>Mr. Ravi Shanker Jalan, Managing Director (DIN: 00121260)</p>   |
| <p>9. <b>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.</b></p>  | <p>Yes, Risk and Sustainability Committee constituted by the Board.</p>  |

10. **Details of Review of NGRBCs by the Company:**

| Subject for Review                                      | Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee  | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|---|--|--|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
|   |  | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | <p>We carry out performance evaluations against the 9 NGRBC principles. The specifics are as follows:</p> <ul style="list-style-type: none"> <li>● <b>Operational Review (OR) meeting:</b> Assessing overall business risks under the direction of the Managing Director.</li> <li>● <b>Risk &amp; Sustainability Committee:</b> Evaluating business risk performance against each indicator periodically.</li> <li>● <b>CSR Committee:</b> Scrutinizing initiatives undertaken in the realm of CSR.</li> <li>● <b>Audit &amp; Compliance Committee:</b> Reviewing matters concerning compliance and internal control risks.</li> <li>● <b>Stakeholders Relationship Committee:</b> Examines matters pertaining to investor grievances.</li> </ul> | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  | ●  |

| 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 |
|   | <ul style="list-style-type: none"> <li>• <b>Banking &amp; Operations Committee:</b> Reviews issues concerning general authorization for representing the company in various forums and provides authorization for banking transactions.</li> <li>• <b>Nomination &amp; Remuneration Committee:</b> Considers matters relating to talent acquisition, Employee Stock Options, Succession Planning, and appointments and nominations at the Board level.</li> </ul> |    |    |    |    |    |    |    |    |  |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | The Board of Directors and the respective committees evaluate the compliance necessities every quarter. This information is outlined in the corporate governance report under paragraph 20 titled “Compliance Management System.”   |    |    |    |    |    |    |    |    |  |    |    |    |    |    |    |    |    |

|   | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|--|----|----|----|----|----|----|----|----|
| <b>11</b> Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency. | No. However, all our policies, procedures, programs and their related performances are reviewed internally by our Senior Management and the Board of Directors, thereby driving the sustainability agenda. |    |    |    |    |    |    |    |    |

**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)   | All Principles are covered by policies. |    |    |    |    |    |    |    |    |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |   |    |    |    |    |    |    |    |    |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         |   |    |    |    |    |    |    |    |    |
| It is planned to be done in the next financial year (Yes/No)  |   |    |    |    |    |    |    |    |    |
| Any other reason (please specify)   |   |    |    |    |    |    |    |    |    |

## Section C- Principle-wise Performance Disclosure

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

**PRINCIPLE 1. Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

### Essential Indicators

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

| Segment                  | Total number of training and awareness programs held | Topics / principles covered under the training and its impact  | %age of persons in respective category covered by the awareness programs |
|--------------------------|--|--|--|
| Board of Directors       | 26   | 1. Enhancing Board Accountability under SEBI LODR and Companies Act, 2013  | 85.10%*  |
| Key Managerial Personnel | 26   | 2. The Strategic Role and Governance Expectations of Independent Directors<br>3. NRC Responsibilities and Governance Expectations<br>4. Module 1 Understanding UPSI & Insider Trading<br>5. Module - 2 Handling UPSI in Day to Day Work - Do's & Don'ts<br>6. Module 3 UPSI Leaks Inquiry and Employee Responsibility<br>7. Module - 4 Whistle-Blower Protections and Culture of Integrity<br>8. Audit Committee Legal and Governance Framework<br>9. Stakeholders Relationship Committee and Grievance Redressal Mechanism<br>10. Corporate Social Responsibility Committee Legal Governance Framework<br>11. Risk Management Committee - Legal Governance Framework<br>12. RPTs-Governance, Compliance and Boardroom Accountability<br>13. Secretarial Auditor Appointment, Tenure, Disqualifications, and Governance Expectations<br>14. Promoter or Public Reclassification under Regulation 31A of SEBI LODR<br>15. Appointment, Remuneration, Tenure, and Governance of Auditors in India<br>16. Financial Results under Regulation 33 of SEBI LODR- Understanding, Oversight and Governance | 100%   |

| Segment                           | Total number of training and awareness programs held | Topics / principles covered under the training and its impact   | %age of persons in respective category covered by the awareness programs |
|-----------------------------------|--|---|--|
|                                   |  | 17. Board and Committee Evaluation - Legal Duties, Governance Expectations and Best Practices<br>18. Policy 1 Ethics, Transparency and Accountability<br>19. Policy 2 Product Life Cycle Sustainability<br>20. Policy 3 Employee Well Being<br>21. Policy 4 Stakeholders Engagement<br>22. Policy 5 Policy on Human Rights<br>23. Policy 6 Preservation of Environment<br>24. Policy 7 Responsible Advocacy<br>25. Policy 8 Inclusive Growth and Equitable Development<br>26. Policy 9 Customer Value   |  |
| Employees other than BOD and KMPs | 13   | Module 1 Understanding UPSI & Insider Trading<br>Module - 2 Handling UPSI in Day to Day Work – Do's & Don'ts<br>Module 3 UPSI Leaks Inquiry and Employee Responsibility<br>Module – 4 Whistle-Blower Protections and Culture of Integrity<br>Policy 1 Ethics, Transparency and Accountability<br>Policy 2 Product Life Cycle Sustainability<br>Policy 3 Employee Well Being<br>Policy 4 Stakeholders Engagement<br>Policy 5 Policy on Human Rights<br>Policy 6 Preservation of Environment<br>Policy 7 Responsible Advocacy<br>Policy 8 Inclusive Growth and Equitable Development<br>Policy 9 Customer Value | 92.31%   |
| Workers                           | 23   | Safety awareness programs on multiple topics  | 67.77%   |

\*The 26 Training and Awareness programs listed above were made available to all Board members and Key Managerial Personnel during FY 2025-26. All three KMPs completed all 26 programs, achieving 100% coverage. In the case of Board of Directors, certain programs were not attempted by some members, resulting in an overall coverage of 85.10%. Participation of Individual Directors varied on account of scheduling constraints and applicable Board & Committees responsibilities. Steps are being taken to ensure full participation across all governance training modules.

**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:**

| Monetary        |                 |   |                 |                   |  |
|-----------------|-----------------|---|-----------------|-------------------|--|
| Type            | 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    |                 |   | Nil*            |                   |  |
| Settlement      |                 |   | Nil             |                   |  |
| Compounding fee |                 |   | Nil             |                   |  |

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

\*As per the requirement of Regulation 30 of SEBI listing regulations, we reported various disclosures to the Stock Exchanges and the same are available on the company's website. However, these disclosures are not material as per the criteria prescribed under Clause 5 of the Materiality Policy; hence, we have disclosed them as Nil in the above table.

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

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---|
|              | Not applicable  |

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

Yes.

The Company upholds a strong Anti-Corruption and Anti-Bribery framework that reflects its dedication to ethics, transparency, and accountability. We maintain a zero-tolerance policy towards any form of bribery or corrupt practices. This commitment is backed by clear policies, internal controls, and governance mechanisms. The Board regularly reviews these policies to ensure they remain effective and comply with regulatory standards.

The Anti-Corruption and Bribery Policy is available here.

<https://ghcl.co.in/wp-content/uploads/2024/05/Policy-1-Ethics-Transparency-and-Accountability.pdf>

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

|           | FY 2025-26 | FY 2024-25 |
|-----------|------------|------------|
| Directors | Nil        | Nil        |
| KMPs      | Nil        | Nil        |
| Employees | Nil        | Nil        |
| Workers   | Nil        | Nil        |

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

| Particulars  | FY 2025-26 |         | FY 2024-25 |         |
|--|------------|---------|------------|---------|
|  | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil        | NA      | Nil        | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil        | NA      | Nil        | NA      |

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.

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

| Particular                           | FY 2025-26 | FY 2024-25 |
|--------------------------------------|------------|------------|
| Number of days of accounts payables* | 60 Days    | 36 Days    |

9. Open-ness of business

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

| Parameter                  | Metrics  | FY 2025-26 | FY 2024-25 |
|----------------------------|--|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 2.21%      | 26.26%     |
|                            | b. Number of trading houses* where purchases are made from                               | 88         | 201        |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 76.59%     | 91.43%     |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 50.77%     | 51.36%     |
|                            | b. Number of dealers / distributors to whom sales are made                               | 431        | 385        |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 63.38%     | 64.26%     |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases) (Rs. In INR crores)      | Nil        | Nil        |
|                            | b. Sales (Sales to related parties / Total Sales) (Rs. In INR)                           | Nil        | Nil        |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | Nil        | Nil        |
|                            | d. Investments (Investments in related parties / Total Investments made) ^               | Nil        | Nil        |

## Leadership Indicators

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

| Total number of awareness programs held | Topics/ principles covered under the training | Percentage of value chain partners covered (by value of business done with such partners) under the awareness programs |
|---|---|--|
| 1                                       | ESG   | 15.19%*  |

\*Reported figure is for upstream suppliers only

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. GHCL has established robust processes to identify, disclose, and manage conflicts of interest, as outlined in its Code of Conduct for the Board of Directors and Senior Management. Directors and senior management are required to disclose actual or potential conflicts and adhere to defined governance protocols.

Specifically, the code addresses the following:

- **Outside Employment and Directorships:** Prior approval is required for any external employment or business engagement. Board approval is required for accepting directorships, particularly in competing entities.
- **Personal Investments:** Directors and senior management are required to ensure that personal investments do not influence their responsibilities. Relevant disclosures and approvals are obtained, taking into account factors such as investment size, influence, and access to information.

- **Related Party Transactions:** Transactions with related parties are governed through defined approval mechanisms to ensure transparency and arm's length principles.
- **Gifts and Benefits:** Acceptance of gifts or favours is restricted to a nominal value (not exceeding Rs. 5,000 in aggregate) and aligned with ethical business practices, ensuring they are not construed as inducements.
- **Corporate Opportunities:** Use of corporate opportunities for personal gain is prohibited unless disclosed and approved by the Board.

**Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe**

**Essential Indicators**

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

| Particulars | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts   |
|-------------|------------|------------|---|
| R&D         | -          | -          |   |
| Capex       | 74.78%     | 10.3%      | The fund was utilised for installation of solar street lights, RO water plant, CO <sub>2</sub> - debottlenecking, upgradation of equipment and CO <sub>2</sub> gas scrubber |

At present, all our product and process improvement research and development projects are subsumed under the CAPEX budget only.

suppliers on ESG parameters and enables ongoing engagement to ensure alignment with the Company's sustainability standards.

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

Yes. GHCL implements procedures for sustainable sourcing through its Green Procurement Policy, which mandates that suppliers and contractors adopt robust environmental management practices aligned with the Company's environmental principles.

The policy requires suppliers to implement effective environmental management systems, promote workforce awareness, and continuously assess and minimize environmental impacts, including greenhouse gas emissions, through appropriate technologies. It also emphasizes the responsible use of resources such as energy, water, and raw materials, as well as product stewardship, reuse, recycling, and lifecycle considerations.

Suppliers are expected to respect the environment, collaborate with GHCL to enhance product environmental performance, and support biodiversity conservation by protecting and improving natural habitats and green belts. The policy also provides flexibility to accommodate the diverse nature of supplier operations, ensuring practical and effective implementation.

In addition, GHCL operates a structured supply chain risk mitigation programme, which evaluates

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

During the financial year, GHCL has approached all its suppliers to evaluate their performance on environmental, social and governance parameters. 15.19% of these suppliers by value have confirmed their compliance to the GHCL's Supplier Code of Conduct.

**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**

GHCL has established processes for end-of-life management of applicable waste streams, ensuring compliance with regulatory requirements and responsible disposal practices.

- a) Plastics (including packaging): The Company manages plastic waste through its Extended Producer Responsibility (EPR) programme, in partnership with CPCB-authorized waste handlers for collection, recycling, and disposal.
- b) E-waste: Not applicable.
- c) Hazardous waste: Not applicable.
- d) Other waste: Not applicable.

**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. Extended Producer Responsibility (EPR) applies to the Company's activities, and the waste collection plan aligns with the EPR plan submitted to the Pollution Control Boards.

GHCL has established a structured framework for waste collection and management to ensure compliance with EPR requirements, especially regarding plastic packaging. The Company has developed a comprehensive action plan for Producers, Importers, and Brand Owners (PIBO), approved by the Central Pollution Control Board (CPCB), to ensure full accountability for plastic packaging introduced into the market.

### Leadership Indicators

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

| NIC Code | Name of Product / Service                          | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|----------|--|---------------------------------|--|---|--|
| 24117    | Light Soda Ash, Dense Soda Ash, Sodium Bicarbonate | 96%                             | Cradle-to-Gate   | Yes (CII - Sohrabji Godrej Green Business Centre)         | No   |

**2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

| Name of product and service                        | Description of the risk / concern   | Action Taken  |
|--|---|---|
| Light Soda Ash, Dense Soda Ash, Sodium Bicarbonate | High carbon emissions from absorption, NH <sub>3</sub> recovery, and carbonation processes (major share of process emissions) | Undertaken process optimization to reduce emissions, improve NH <sub>3</sub> recovery efficiency, and enhance overall energy efficiency |
| Soda Ash Production                                | High fossil fuel consumption (coal, pet coke, lignite) contributes to CO <sub>2</sub> emissions                               | Transitioning towards renewable energy, improving cogeneration efficiency, and adopting alternative low-carbon fuels.                   |
| Manufacturing Processes                            | Water-intensive operations leading to high effluent discharge and brine generation  | Implemented wastewater recycling, closed-loop brine systems, and process optimization to reduce water intensity                         |
| Raw Material Logistics                             | Emissions from the transportation of limestone and lignite  | Optimizing supply chain logistics and adopting sustainable transport solutions, including EV trucks and Ro-Ro ferry systems.            |

**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 |            |
|-------------------------|--|------------|
|                         | FY 2025-26   | FY 2024-25 |
|                         | Nil  | Nil        |

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

| Particulars*                   | FY 2025-26 |          |                 | FY 2024-25 |          |                 |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
|                                | Re-used    | Recycled | Safely Disposed | Re-used    | Recycled | Safely Disposed |
| Plastics (including packaging) | -          | 2795.35  | -               | -          | 2,814.64 | -               |
| E-waste (in kgs)               | -          | -        | -               | -          | -        | -               |
| Hazardous waste                | -          | -        | -               | -          | -        | -               |
| Other waste                    | -          | -        | -               | -          | -        | -               |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------|---|
| Soda ash                  | 0%  |
| Salt                      | 0%  |

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

### Essential Indicators

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

| Category                              | 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)    |
| <b>Permanent Employees</b>            |            |                   |               |                    |               |                     |              |                    |              |                     |              |
| Male                                  | 475        | 475               | 100%          | 475                | 100%          | 0                   | 0.00%        | 0                  | 0.00%        | 0                   | 0.00%        |
| Female                                | 32         | 32                | 100%          | 32                 | 100%          | 32                  | 100%         | 0                  | 0.00%        | 23                  | 71.88%       |
| <b>Total</b>                          | <b>507</b> | <b>507</b>        | <b>100%</b>   | <b>507</b>         | <b>100%</b>   | <b>32</b>           | <b>6.31%</b> | <b>0</b>           | <b>0.00%</b> | <b>23</b>           | <b>4.54%</b> |
| <b>Other than Permanent Employees</b> |            |                   |               |                    |               |                     |              |                    |              |                     |              |
| Male                                  | 13         | 12                | 92.31%        | 12                 | 92.31%        | 0                   | 0.00%        | 0                  | 0.00%        | 0                   | 0.00%        |
| Female                                | 0          | 0                 | 0.00%         | 0                  | 0.00%         | 0                   | 0.00%        | 0                  | 0.00%        | 0                   | 0.00%        |
| <b>Total</b>                          | <b>13</b>  | <b>12</b>         | <b>92.31%</b> | <b>12</b>          | <b>92.31%</b> | <b>0</b>            | <b>0.00%</b> | <b>0</b>           | <b>0.00%</b> | <b>0</b>            | <b>0.00%</b> |

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

| Category                 | Total (A)  | Health Insurance |               | Life/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)    |
| <b>Permanent workers</b> |            |                  |               |                         |             |                     |              |                    |              |                     |              |
| Male                     | 515        | 480              | 93.20%        | 515                     | 100%        | 0                   | 0.00%        | 0                  | 0.00%        | 0                   | 0.00%        |
| Female                   | 15         | 15               | 100%          | 15                      | 100%        | 15                  | 100.00%      | 0                  | 0.00%        | 15                  | 100.00%      |
| <b>Total</b>             | <b>530</b> | <b>495</b>       | <b>93.40%</b> | <b>530</b>              | <b>100%</b> | <b>15</b>           | <b>2.83%</b> | <b>0</b>           | <b>0.00%</b> | <b>15</b>           | <b>2.83%</b> |

| Category                             | Total (A)   | Health Insurance |             | Life/Accident Insurance |             | Maternity Benefits <sup>#</sup> |              | 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)    |
| <b>Other than Permanent Workers*</b> |             |                  |             |                         |             |                                 |              |                    |              |                     |              |
| Male                                 | 2316        | 2316             | 100%        | 2316                    | 100%        | 0                               | 0.00%        | 0                  | 0.00%        | 0                   | 0.00%        |
| Female                               | 73          | 73               | 100%        | 73                      | 100%        | 73                              | 100%         | 0                  | 0.00%        | 67                  | 91.78%       |
| <b>Total</b>                         | <b>2389</b> | <b>2389</b>      | <b>100%</b> | <b>2389</b>             | <b>100%</b> | <b>73</b>                       | <b>3.06%</b> | <b>0</b>           | <b>0.00%</b> | <b>67</b>           | <b>2.80%</b> |

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

|  | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|--|--------------------------------------|---------------------------------------|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.12%                                | 0.11%                                 |

2. Details of retirement benefits, for the current FY and Previous Financial Year.

| Benefits              | FY 2025-26   |  |  | FY 2024-25   |  |  |
|-----------------------|--|--|--|--|--|--|
|                       | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF                    | 98.08%*  | 100%   | Yes  | 100%   | 100%   | Yes  |
| Gratuity              | 98.08%*  | 97.81%**                                       | Yes  | 100%   | 100%   | Yes  |
| ESI***                | 0.58%  | 9.39%  | Yes  | 13%  | 2.32%  | Yes  |
| Others please specify |  |  |  |  |  |  |
| NPS                   | 22%  | 0%   | Yes  | 22%  | 0%   | Yes  |
| Superannuation        | 17%  | 0%   | Yes  | 18%  | 0%   | Yes  |

\* Provident Fund and Gratuity benefits are not applicable to Advisors/Retainers covered under Other than Permanent Employee category.

\*\* Off role workers at Ahmedabad location are not covered under Gratuity Act

\*\*\* ESI coverage for employees have significantly decreased as there is increase in proportion of employees whose salary/wages exceed the prescribed eligibility threshold during the reporting period

3. Accessibility of workplaces

**Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

Accessibility is ensured across GHCL locations by putting in place the necessary infrastructure to support persons with disabilities. Ramps are available at all sites to enable easy and safe movement within the premises.

Most offices are supported with elevators and other essential facilities that help create a more inclusive and user-friendly work environment.

We remain focused on strengthening accessibility standards and will continue to upgrade our facilities in alignment with the Rights of Persons with Disabilities Act, 2016.

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

Yes, GHCL follows a structured approach to ensure fairness and respect in the workplace through its Non-Discrimination Policy, which has been in effect since January 1, 2017, in accordance with the Rights of Persons with Disabilities Act, 2016. The policy guides all employment practices and helps maintain an environment where individuals are treated with dignity and without bias.

It ensures that decisions related to hiring, pay, learning opportunities, career growth, and separation are made objectively, without any form of discrimination. The policy applies across various aspects such as gender, background, beliefs, disability, economic status, or any other factor that could lead to unequal treatment.

Providing equal opportunity and preventing discrimination are key elements of our Human Rights commitment, reflecting our intent to build a workplace that is inclusive and respectful for everyone.

The policy is available to all employees and can be accessed at the following link: <https://ghcl.co.in/wp-content/uploads/2022/12/Non-Discrimination-Policy.pdf>

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

| Gender       | Permanent employees      |                     | Permanent workers        |                     |
|--------------|--------------------------|---------------------|--------------------------|---------------------|
|              | Return to work rate in % | Retention rate in % | Return to work rate in % | Retention rate in % |
| Male         | NA                       | NA                  | NA                       | NA                  |
| Female       | 100                      | 100                 | 100                      | 100                 |
| <b>Total</b> | 100                      | 100                 | 100                      | 100                 |

\*As per BRSR, parental leave refers to maternity and paternity leave. GHCL does not have any policy related to paternity leave.

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

| Particulars                    | Yes/No (If yes, then give details of the mechanism in brief)  |
|--------------------------------|---|
| Permanent Workers              | <p>Yes, we promote an open and transparent work environment where our workers feel comfortable raising their concerns. Direct communication is encouraged as an effective way to address workplace matters in a timely and fair manner.</p> <p>Workers also have the option to raise issues through recognised trade unions, which serve as a formal channel for engagement with management, including business leaders and the human resources team. This approach helps ensure that concerns are heard and addressed through a structured and impartial process.</p>  |
| Other than Permanent Workers   | <p>Yes, we are committed to maintaining a workplace that encourages openness and clear communication. Non-permanent workers are provided with appropriate channels to raise their concerns in a safe and transparent manner.</p> <p>They may also engage with recognised trade unions, which act as a formal platform to present any issues or grievances. These matters are reviewed and addressed by business leaders, the human resources team, or senior management through a fair and timely process.</p>  |
| Permanent Employees            | <p>Yes, we have established a structured grievance redressal mechanism to address concerns in a fair and transparent manner. The process is designed to ensure that all employees can raise issues without fear of retaliation.</p> <p>Our approach includes a two-tier committee system, comprising a Location-level Grievance Redressal Committee and an Apex Committee for escalation of unresolved matters. Employees can securely submit and track their grievances through the GEMS ESS digital portal.</p> <p>The mechanism operates within defined timelines, ensuring that all concerns are handled in a confidential, impartial, and timely manner.</p> |
| Other than Permanent Employees | <p>Yes, our Grievance Redressal Mechanism enables timely and transparent resolution of concerns, helping create a workplace that is fair, inclusive, and responsive to employee needs.</p>  |

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

| Category                    | FY 2025-26   |  |           | FY 2024-25   |  |           |
|-----------------------------|--|--|-----------|--|--|-----------|
|                             | 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) |
| <b>Permanent Employees*</b> |  |  |           |  |  |           |
| Total                       | 507  | 0  | 0.00%     | 499  | 0  | 0.00%     |
| Male                        | 475  | 0  | 0.00%     | 469  | 0  | 0.00%     |
| Female                      | 32   | 0  | 0.00%     | 30   | 0  | 0.00%     |
| <b>Permanent Workers</b>    |  |  |           |  |  |           |
| Total                       | 530  | 530  | 100%      | 517  | 516  | 99.81%    |
| Male                        | 515  | 515  | 100%      | 501  | 500  | 99.80%    |
| Female                      | 15   | 15   | 100%      | 16   | 16   | 100.00%   |

\*None of the permanent employees of the Company are members of any Trade Union or Employees' association. This is voluntarily choice of employees and is not attributable to any restriction, policy or condition of employment imposed by the Company. GHCL respects and upholds the right of all employees to freedom of association and collective bargaining, in accordance with its policy on Human Rights and applicable laws. The Company maintains open and structured channel of communication through various platforms for listening employees voice, grievance redressal and engagement with the management.

## 8. Details of training given to employees and workers:

| Category         | FY 2025-26 |                               |               |                      |               | FY 2024-25 |                               |               |                      |               |
|------------------|------------|-------------------------------|---------------|----------------------|---------------|------------|-------------------------------|---------------|----------------------|---------------|
|                  | Total      | On Health and safety measures |               | On Skill Upgradation |               | Total      | On Health and safety measures |               | On Skill upgradation |               |
|                  |            | No. (B)                       | % (B / A)     | No. (C)              | % (C / A)     |            | No. (E)                       | % (E/D)       | No. (F)              | % (F/D)       |
| <b>Employees</b> |            |                               |               |                      |               |            |                               |               |                      |               |
| Male             | 475        | 249                           | 52.42%        | 466                  | 98.11%        | 469        | 297                           | 63.33%        | 356                  | 75.91%        |
| Female           | 32         | 15                            | 46.88%        | 31                   | 96.88%        | 30         | 5                             | 16.67%        | 24                   | 80.00%        |
| <b>Total</b>     | <b>507</b> | <b>264</b>                    | <b>52.07%</b> | <b>497</b>           | <b>98.03%</b> | <b>499</b> | <b>302</b>                    | <b>60.52%</b> | <b>380</b>           | <b>76.15%</b> |
| <b>Workers</b>   |            |                               |               |                      |               |            |                               |               |                      |               |
| Male             | 515        | 349                           | 67.77%        | 359                  | 69.71%        | 501        | 382                           | 76.25%        | 363                  | 72.46%        |
| Female           | 15         | 15                            | 100%          | 15                   | 100%          | 16         | 16                            | 100.00%       | 14                   | 87.50%        |
| <b>Total</b>     | <b>530</b> | <b>364</b>                    | <b>68.68%</b> | <b>374</b>           | <b>70.57%</b> | <b>517</b> | <b>398</b>                    | <b>76.98%</b> | <b>377</b>           | <b>72.92%</b> |

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

| Category          | FY 2025-26 |            |             | FY 2024-25 |            |             |
|-------------------|------------|------------|-------------|------------|------------|-------------|
|                   | Total (A)  | No. (B)    | % (B / A)   | Total (C)  | No. (D)    | % (D / C)   |
| <b>Employees*</b> |            |            |             |            |            |             |
| Male              | 475        | 475        | 100%        | 469        | 469        | 100%        |
| Female            | 32         | 32         | 100%        | 30         | 30         | 100%        |
| <b>Total</b>      | <b>507</b> | <b>507</b> | <b>100%</b> | <b>499</b> | <b>499</b> | <b>100%</b> |
| <b>Workers*</b>   |            |            |             |            |            |             |
| Male              | 515        | 515        | 100%        | 501        | 501        | 100%        |
| Female            | 15         | 15         | 100%        | 16         | 16         | 100%        |
| <b>Total</b>      | <b>530</b> | <b>530</b> | <b>100%</b> | <b>517</b> | <b>517</b> | <b>100%</b> |

\*Employees/Workers joined on or after 1<sup>st</sup> October of the respective Financial Year have not been included in the performance evaluation and career development process.

## 10. Health and safety management system:

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

Yes, we at GHCL are committed to maintaining a strong Occupational Health and Safety (OHS) management system aligned with ISO 45001, with a focus on continuous improvement and risk prevention. Our QHSE Policy has been strengthened to integrate clear safety objectives and structured risk management practices across organization.

Over the past 18 months, the Soda Ash plant at Sutrapada has been actively implementing the dss+ (DuPont Sustainable Solutions) Safety Management System to improve safety culture, strengthen operational discipline, and drive sustainable risk reduction. We are also working closely with dss+, a global leader in safety and operational risk management, to further enhance our safety practices and embed a proactive approach across the organization.

Key processes such as Hazard Identification, Risk Assessment, and Control (HIRAC) are in place to identify and mitigate risks in a systematic manner. Employees are actively involved through structured consultation and participation, which helps strengthen overall workplace safety.

We maintain comprehensive safety documentation and records to support compliance and ongoing improvement. Regular training and awareness programmes are conducted to build employee capability and reinforce safe behaviours.

Standard operating procedures have been established to ensure consistency in safe work practices, supported by a defined system for performance monitoring and evaluation. In addition, periodic management reviews are carried out to assess the effectiveness of OHS initiatives and identify opportunities for further improvement.

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

We promote a work environment where employees are encouraged to identify and report hazards, unsafe conditions, and near-miss incidents without fear of retaliation. Clear reporting channels, supported by regular training and thorough investigation processes, help ensure timely resolution of issues while protecting employee well-being and job security.

We follow a comprehensive approach to identifying and managing work-related hazards under our safety culture transformation journey with DSS+. This includes initiatives such as Safety Interactions, an Incident Management System, Process Safety Management (PSM), and Contractor Safety Management, all of which contribute to strengthening overall safety practices.

The HIRAC framework is used to carry out systematic risk assessments, while regular safety audits and incident investigations support continuous improvement. Digital tools such as the GSOS application and Google Forms enable real-time reporting of hazards and unsafe conditions. In addition, a structured Work Permit System is implemented to ensure safe and controlled execution of high-risk activities.

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

Yes, as part of our processes, we promote a proactive safety culture where employees are encouraged to report work-related hazards directly to the on-site production manager, enabling immediate attention and quick resolution. Given the compact nature of our unit, the production manager remains easily accessible to address safety concerns in real time.

Key communication channels include:

- Safety Committee meetings
- Incident reporting forms
- Google Forms for reporting unsafe conditions and housekeeping issues
- Near-miss reporting (electronic and physical)
- "Safety Tamare Aangane" platform
- Contractor meetings
- Safety Action Meetings

These channels, along with direct access to on-site management, enable effective reporting, prompt response, and continuous improvement in workplace safety.

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

Yes, all employees and workers across the organization are covered under the company's personal accident insurance policy. This coverage provides financial protection and support in the event of any unforeseen incidents, reinforcing our commitment to their safety and well-being.

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

| Safety Incident/Number  | Category* | FY 2025-26 | FY 2024-25* |
|---|-----------|------------|-------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0.00       | 0.00        |
|   | Workers   | 0.73       | 0.86        |
| Total recordable work-related injuries**                                      | Employees | 5          | 0           |
|   | Workers   | 10         | 5           |
| 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           |

\*Including in the contract workforce

\*\* The increase in total recordable work-related injuries among employees from 0 (FY 2024-25) to 5 (FY 2025-26) is attributable to a change in reporting methodology adopted during the current financial year. With effect from FY 2025-26, the Company has expanded its definition of recordable injuries to include Medical Treatment Cases (MTCs) in addition to Lost Time Injuries (LTIs), in alignment with globally recognised occupational health and safety reporting standards. All 5 employee recordables in FY 2025-26 are Medical Treatment Cases; no Lost Time Injuries were recorded among employees during the year, as reflected in the LTIFR of 0.00. The prior year figure of 0 reflected only Lost Time Injuries under the earlier methodology and has not been restated. Accordingly, the two years are not directly comparable on a like-for-like basis.

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

GHCL ensures a safe and healthy workplace through its ongoing safety culture transformation journey with DSS+. Our approach brings together key elements such as Safety Interaction, Incident Management, Process Safety Management (PSM), and Contractor Safety Management under a strengthened QHSE policy with clearly defined objectives.

A strong focus is placed on proactive risk management through structured processes like Hazard Identification, Risk Assessment and Control (HIRAC), along with detailed Hazard Identification and Risk Assessments (HIRA) and Job Safety Analyses (JSA) for both routine and non-routine activities. These assessments help identify potential risks, evaluate their severity, and implement appropriate control measures to reduce risks to acceptable levels.

Our risk management framework is further supported by safety audits, accident investigations, and root cause analysis, enabling us to draw learnings from incidents, observations, and expert recommendations to drive continuous improvement.

To reinforce safe work practices, we have established Standard Operating Procedures (SOPs), a structured Work Permit System, and active employee participation mechanisms. Safety education initiatives, including the Safety Stewardship Program and various engagement activities, help build awareness and strengthen workforce involvement.

Incident findings and key learnings are communicated in local languages to ensure wider understanding, while digital tools such as the GSOS application and Google Forms enable real-time reporting of hazards and unsafe conditions. Regular management reviews are conducted to assess performance and drive continuous improvement in occupational health and safety.

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

| Type               | FY 2025-26            |                                       |         | FY 2024-25            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | 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                                     | NA      | 0                     | 0                                     | NA      |
| Health & Safety    | 0                     | 0                                     | NA      | 0                     | 0                                     | NA      |

### 14. Assessments for the year:

| Type                        | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and safety practices | 100%  |
| Working Conditions          | 100%  |

\*Above assessments were carried out by third party i.e. ISO assessment.

**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.**

All safety-related incidents during FY 2025-26 were systematically investigated through a structured Root Cause Analysis (RCA) process, and appropriate corrective and preventive actions (CAPA) were implemented to prevent recurrence.

With respect to the 5 recordable injuries among employees during the year, it is noted that all 5 cases were Medical Treatment Cases (MTCs) – none resulted in lost working time, as reflected in an employee LTIFR of 0.00. These cases were individually investigated, root causes were identified, and targeted corrective actions were implemented at the respective locations. Key interventions included:

- Review and reinforcement of Standard Operating Procedures (SOPs) for the specific tasks associated with each incident
- Targeted safety awareness sessions conducted at the affected work locations
- Enhanced supervision and job safety analysis (JSA) for identified high-risk activities
- Sharing of incident learnings across all plant locations in local languages to prevent similar occurrences
- Review of personal protective equipment (PPE) adequacy and compliance for the relevant task categories

For workers, the 10 recordable injuries (comprising Lost Time Injuries and Medical Treatment Cases) were similarly investigated, with corrective actions implemented and learnings circulated across operations. The Company's ongoing safety culture transformation journey with DSS+ (DuPont Sustainable Solutions) continues to strengthen proactive hazard identification, risk assessment, and incident response capabilities across all locations.

Health and safety practices and working conditions across Soda Ash plant were assessed during the year through third-party ISO assessments, with no significant non-compliances identified. The Company remains committed to its target of Zero Accidents and Zero Incidents in pursuit of its long-term safety vision.

### Leadership Indicators

**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)**

**Employees:** Yes, all GHCL employees are covered under the Group Accident Policy, ensuring financial protection in the event of unforeseen incidents. In addition, employees are provided with extended benefits such as the Medclaim Policy and Group Term Insurance, supporting their overall health and financial security.

The Company has also introduced an "Employee Exigency Support Policy," under which, in the unfortunate event of an employee's death while on duty, dependents are provided with financial assistance in the form of fixed monthly compensation, as per the defined terms and conditions of the policy.

**Workers:** Yes, all workers are covered under the Group Accident Policy, ensuring essential protection and support in case of accidental incidents.

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

A robust system is in place to oversee compliance by value chain partners with respect to statutory deductions and payments. The administrative team regularly tracks and reviews these obligations through a structured monitoring mechanism.

Timely deduction and deposit of statutory contributions, including Provident Fund and gratuity, are given due priority to ensure adherence to regulatory requirements.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

| Category  | 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 |            |
|-----------|--|------------|---|------------|
|           | FY 2025-26                               | FY 2024-25 | FY 2025-26  | FY 2024-25 |
| Employees | 0  | 0          | 0   | 0          |
| Workers   | 0  | 0          | 0   | 0          |

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, support is extended to retired employees to ease their transition after active service. Based on their experience and the organization's requirements, opportunities for short-term consultancy assignments are offered, enabling continued engagement and knowledge sharing.

5. Details on assessment of value chain partners:

| Particulars                 | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and safety practices | 15.19%*   |
| Working Conditions          |   |

\*Reported figure is for upstream suppliers only

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.

Ensuring the health and safety of employees remains a key priority across our operations. Targeted measures have been introduced to address identified risks, including strengthening safety practices among civil contractors, with a clear focus on the mandatory use of appropriate safety equipment.

In addition, internal workshops are conducted to review workplace incidents and analyse injury trends. Insights from these sessions are used to implement corrective actions and continuously improve overall safety practices.

**Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**

**Essential Indicators**

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

GHCL adopts a systematic approach to identify key stakeholder groups, recognizing their essential role in responsible business practices and sustainable value creation. The company conducts a thorough analysis of its value chain to pinpoint stakeholders who influence or are impacted by its operations.

Stakeholders are categorized into two groups: internal and external. Internal stakeholders, such as employees, are prioritized with an emphasis on their welfare, health, and working conditions. Meanwhile, external stakeholders - like customers, investors, regulatory authorities, and industry partners are identified and mapped through a defined stakeholder matrix. This matrix helps to determine the engagement strategy, frequency, and communication channels used.

This structured process ensures effective stakeholder engagement, promoting transparency and alignment with the company's governance framework.

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

| Key Stakeholder | 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   |
|-----------------|--|--|--|---|
| Investors       | No   | <ul style="list-style-type: none"> <li>Annual General Meeting</li> <li>Quarterly earning calls and presentation</li> <li>Investor conferences</li> <li>Press releases and newsletters</li> <li>Regular disclosures to stock Exchange</li> <li>Updates on website of the Company</li> </ul> | Quarterly and event based  | <ul style="list-style-type: none"> <li>Establishing long communication channel with our investor</li> <li>Providing updates in our key strategic decision and also updates our annual performance</li> <li>Taking feedback for improving our services</li> </ul>    |
| Suppliers       | No   | <ul style="list-style-type: none"> <li>Suppliers / Vendors meet</li> <li>Suppliers' feedback and periodic site visits</li> <li>VENDX portal</li> </ul>   | Monthly and need-based   | <ul style="list-style-type: none"> <li>Payment terms</li> <li>Growth of suppliers</li> <li>Fair and transparent dealing</li> <li>Loading/ unloading infrastructure</li> <li>Hygiene and sanitation infrastructure</li> <li>Safety system and performance</li> </ul> |

| Key Stakeholder | 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   |
|-----------------|--|--|--|---|
| Employees       | No   | <ul style="list-style-type: none"> <li>MD Speaks, Town Hall Meeting, Shop floor meeting</li> <li>GHCL TEA (Think, Experiment and Adopt)</li> <li>MILAP (Medium for Interactive, Lateral, and Actionable Partnership)</li> <li>DISHA meeting</li> <li>Engagement survey</li> <li>Monthly and quarterly publications and newsletter</li> </ul> | Quarterly and need-based   | <ul style="list-style-type: none"> <li>Providing updates on our quarterly financial performance</li> <li>Taking feedback for system improvement</li> <li>Exploring new ideas for business opportunity</li> <li>Develop a culture of learning organization</li> <li>Resolving grievances if any</li> </ul> |
| Community       | No   | <ul style="list-style-type: none"> <li>Community meetings and visits</li> <li>Participatory rural appraisals including focus group discussion, awareness camps, exposure, and training visits for beneficiaries</li> <li>Interaction with local bodies</li> </ul>  |  | <ul style="list-style-type: none"> <li>Livelihood support</li> <li>Hygiene and sanitation facilities</li> <li>Healthcare facilities</li> <li>Education</li> <li>Local employment</li> <li>Infrastructure development</li> <li>Air and water pollution</li> <li>Resource optimization</li> </ul>           |
| Customers       | No   | <ul style="list-style-type: none"> <li>Customer satisfaction surveys</li> <li>Direct customer Relationship management satisfaction initiatives</li> <li>Regular customer / distributor notes</li> </ul>  | Ongoing  | <ul style="list-style-type: none"> <li>Product quality</li> <li>Delivery</li> <li>Customers connect</li> <li>Credit period and transparent payment terms</li> <li>Packaging</li> <li>Health and safety aspects</li> <li>Innovation</li> </ul>   |

### Leadership Indicators

#### 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

GHCL employs a structured and inclusive approach to stakeholder consultation regarding economic, environmental, and social issues. Stakeholder input is collected through various engagement methods and forwarded to senior management for evaluation and action.

Key issues and feedback are analysed from both risk and opportunity perspectives and integrated into the business strategy and decision-making processes. When consultation is delegated, the outcomes and insights are systematically reported to senior leadership and relevant committees.

A high-level committee monitors the integration of Environmental, Social, and Governance (ESG) factors, ensuring that stakeholder concerns and expectations are duly considered and communicated to the Board. This enables informed oversight and helps guide strategic direction.

**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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Stakeholder consultation is a fundamental part of GHCL's approach to identifying and managing environmental and social issues. The Company actively engages with stakeholders through meetings, workshops, and digital platforms to gather input on key ESG (Environmental, Social, and Governance) matters.

The feedback collected is systematically assessed and integrated into the Company's policies, operational practices, and strategic initiatives. This process enhances transparency, strengthens regulatory compliance, and drives continuous improvement in environmental and social performance.

Such engagement supports informed decision-making, fosters organizational learning, and ensures that business practices align with stakeholder expectations and sustainability goals.

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

GHCL actively engages with vulnerable and marginalised stakeholder groups through targeted Corporate Social Responsibility (CSR) initiatives that focus on livelihoods (including livestock and agriculture), healthcare, and education.

The company identifies community needs through baseline studies, field assessments, and regular stakeholder interactions. Based on these insights, programs are designed and implemented in close collaboration with the beneficiary communities to ensure they are relevant and impactful.

Through continuous engagement and monitoring, GHCL ensures that these initiatives contribute to sustainable socio-economic development and address the specific concerns of vulnerable groups.

**Principle 5: Businesses should respect and promote human rights**

**Essential Indicators**

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

| Category               | FY 2025-26  |  |               | FY 2024-25  |  |               |
|------------------------|-------------|--|---------------|-------------|--|---------------|
|                        | Total (A)   | No. of employees / workers covered (B) | % (B / A)     | Total (C)   | No. of employees / workers covered (D) | % (D / C)     |
| <b>Employees</b>       |             |  |               |             |  |               |
| Permanent              | 507         | 493                                    | 97.24%        | 499         | 474                                    | 94.99%        |
| Other than Permanent   | 13          | 0                                      | 0%            | 15          | 0                                      | 0.00%         |
| <b>Total Employees</b> | <b>520</b>  | <b>493</b>                             | <b>94.81%</b> | <b>514</b>  | <b>474</b>                             | <b>92.22%</b> |
| <b>Workers</b>         |             |  |               |             |  |               |
| Permanent              | 530         | 289                                    | 54.53%        | 517         | 224                                    | 43.33%        |
| Other than Permanent   | 2389        | 0                                      | 0%            | 2416        | 0                                      | 0.00%         |
| <b>Total Workers</b>   | <b>2919</b> | <b>289</b>                             | <b>9.90%</b>  | <b>2933</b> | <b>224</b>                             | <b>7.64%</b>  |

\*The reported data is based on Human rights training conducted along with POSH trainings undertaken.

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

| Category                              | FY 2025-26 |                       |           |                        |           | FY 2024-25 |                       |         |                        |         |
|---------------------------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|---------|------------------------|---------|
|                                       | 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) |
| <b>Permanent Employees</b>            |            |                       |           |                        |           |            |                       |         |                        |         |
| Male                                  | 475        | 0                     | 0%        | 475                    | 100%      | 469        | 0                     | 0.00%   | 469                    | 100.00% |
| Female                                | 32         | 0                     | 0%        | 32                     | 100%      | 30         | 0                     | 0.00%   | 30                     | 100.00% |
| <b>Other than Permanent Employees</b> |            |                       |           |                        |           |            |                       |         |                        |         |
| Male                                  | 13         | 0                     | 0%        | 13                     | 100%      | 15         | 7                     | 46.67%  | 8                      | 53.33%  |
| Female                                | 0          | 0                     | 0%        | 0                      | 0%        | 0          | 0                     | 0.00%   | 0                      | 0%      |
| <b>Workers</b>                        |            |                       |           |                        |           |            |                       |         |                        |         |
| <b>Permanent Workers</b>              |            |                       |           |                        |           |            |                       |         |                        |         |
| Male                                  | 515        | 0                     | 0%        | 515                    | 100%      | 501        | 0                     | 0.00%   | 501                    | 100.00% |
| Female                                | 15         | 0                     | 0%        | 15                     | 100%      | 16         | 0                     | 0.00%   | 16                     | 100.00% |
| <b>Other than Permanent Workers</b>   |            |                       |           |                        |           |            |                       |         |                        |         |
| Male                                  | 2316       | 2095                  | 90.46%    | 221                    | 9.54%     | 2342       | 2244                  | 95.82%  | 98                     | 4.18%   |
| Female                                | 73         | 70                    | 95.89%    | 3                      | 4.11%     | 74         | 69                    | 93.24%  | 5                      | 6.76%   |

## 3. Details of remuneration/salary/wages

### a. Median remuneration / wages:

| Category                         | Male   |   | Female |  |
|----------------------------------|--------|---|--------|--|
|                                  | Number | Median remuneration/ salary/wages of respective category (in lakhs INR) | Number | Median remuneration/ salary/wages of respective category (INR) |
| Board of Directors (BoD)         | 7      | 1,02,80,000   | 1      | 42,70,000  |
| Key Managerial Personnel (KMP)   | 3      | 8,90,51,444   | 0      | 0  |
| Employees other than BoD and KMP | 471    | 10,81,724   | 32     | 8,12,340   |
| Workers                          | 515    | 3,76,168  | 15     | 3,13,183   |

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

| Category*  | FY 2025-26 | FY 2024-25 |
|--|------------|------------|
| Gross wages paid to females as % of total wages* | 2.80%      | 2.83%      |

\*Retiral benefits have been excluded for calculation as per the revised guidelines for BRSR

## 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, oversight of human rights related policies is led by the Managing Director, with implementation supported by the Human Resources function and Functional Heads. This includes efforts to identify, prevent, and address any potential adverse impacts arising from our operations.

An environment is encouraged where individuals can raise concerns related to harassment, discrimination, or unfair treatment without fear of retaliation. Multiple channels are available to support safe and confidential reporting.

All complaints are reviewed by designated committees, which conduct detailed and impartial investigations. Based on the findings, appropriate actions are taken to resolve issues in a fair and transparent manner. Follow-up measures are also implemented to prevent recurrence and to further strengthen a respectful and inclusive workplace.

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

GHCL is committed to upholding human rights, as outlined in its 'Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>), which guides the identification, prevention, and mitigation of potential human rights impacts across operations.

To support this commitment, a transparent and structured grievance redressal mechanism is in place, providing employees with a safe and reliable platform to raise concerns without fear of retaliation. The mechanism is designed to ensure fairness, confidentiality, and timely resolution of issues that may arise during employment.

Key features of the mechanism include:

- A two-tier committee structure comprising a Location-level Grievance Redressal Committee and an Apex Committee for escalation
- Secure submission and tracking of grievances through the GEMS ESS digital portal

- Defined timelines, with acknowledgement within two working days and resolution within 30 days

Grievances may relate to workplace practices, interpersonal matters, or policy-related concerns. In cases where resolution is not achieved at the Apex Committee level, matters are further escalated to the Managing Director. The Human Resources team oversees the process to ensure adherence to procedures, confidentiality, and respectful handling of each case.

In addition, the POSH Committee addresses matters related to the prevention and redressal of sexual harassment, in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, and is applicable to all employees and workers.

This structured approach encourages open communication, builds trust, and reinforces an inclusive and accountable workplace culture.

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

| Particulars                       | FY 2025-26            |                                       |         | FY 2024-25            |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | NIL                   | NIL                                   | NA      | NIL                   | NIL                                   | NA      |
| Discrimination at workplace       | NIL                   | NIL                                   | NA      | NIL                   | NIL                                   | NA      |
| Child Labor                       | NIL                   | NIL                                   | NA      | NIL                   | NIL                                   | NA      |
| Forced Labor/Involuntary Labor    | NIL                   | NIL                                   | NA      | NIL                   | NIL                                   | NA      |
| Wages                             | NIL                   | NIL                                   | NA      | NIL                   | NIL                                   | NA      |
| Other human rights related issues | NIL                   | NIL                                   | NA      | NIL                   | NIL                                   | NA      |

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

| Particulars  | FY 2025-26            | FY 2024-25            |
|--|-----------------------|-----------------------|
|  | Filed during the year | Filed during the year |
| Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil                   | Nil                   |
| Complaints on POSH as a % of female employees/workers  | Nil                   | Nil                   |
| Complaints on POSH upheld  | Nil                   | Nil                   |

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

GHCL is committed to creating a workplace that is inclusive, fair, and free from any form of discrimination or harassment. Clear policies are in place to uphold these principles, including those related to non-discrimination, prevention of sexual harassment (POSH), whistleblowing, and grievance redressal, in line with applicable regulations.

The organization's 'Gender-Neutral Policy for Prevention of Sexual Harassment at the Workplace' (<https://ghcl.co.in/wp-content/uploads/2024/05/GHCL-Sexual-Harassment-Policy.pdf>) reflects its commitment to maintaining a safe and respectful work environment for all.

Employees are provided with a transparent platform through the GHCL Employee Management System (GEMS) to raise concerns or report issues in a secure manner. In addition,

regular training programmes, workshops, and awareness initiatives are conducted to build understanding, encourage respectful behaviour, and prevent instances of harassment.

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

Yes, Human rights considerations are embedded within all external party contracts at GHCL, in alignment with the 'BRSR Policy - 5: Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>). These agreements are designed to

address relevant human rights aspects and set clear expectations for partners.

Compliance is supported through internal monitoring mechanisms and periodic contract reviews to ensure alignment with regulatory and company standards.

Efforts are also underway to further strengthen the oversight framework, with a focus on enhancing partner accountability and ensuring consistent adherence to human rights commitments across the value chain.

**10. Assessments for the year**

| Particulars                 | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Child labor                 | 100%   |
| Forced/involuntary labour   |  |
| Sexual harassment           |  |
| Discrimination at workplace |  |
| Wages                       |  |
| Others                      |  |

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

Not Applicable

**Leadership Indicators**

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

In line with the 'BRSR Policy - 5: Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>), GHCL has strengthened its approach to grievance management to ensure that all individuals impacted by its operations have access to appropriate resolution mechanisms.

A multi-channel framework is in place, comprising the Grievance Redressal Committee, Safety Committee, and VISAKA Committee, enabling concerns to be addressed through relevant and specialised platforms.

In addition, engagement with value chain partners has been enhanced through focused awareness sessions and periodic policy reviews to promote alignment with human rights expectations. Targeted interventions are also undertaken to identify gaps and address any deviations in a timely manner, ensuring effective and consistent adherence to human rights standards.

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

Guided by the 'BRSR Policy - 5: Policy on Human Rights' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-5.pdf>), GHCL acknowledges its responsibility towards communities and is committed to conducting human rights due diligence across its operations and value chain.

As part of this approach, due diligence processes have been initiated across operational sites and supply chain partners. These include assessing potential human rights impacts, engaging with relevant stakeholders to understand their perspectives, and implementing mitigation measures where required. The objective is to strengthen awareness and ensure the protection of human rights across our sphere of influence.

To further strengthen governance, efforts are underway to implement a structured Human Rights Assessment framework, which will:

- Identify potential risks across operations and the value chain

- Evaluate impact and exposure in critical functions
- Integrate human rights considerations into risk management and supplier evaluations
- Establish monitoring and review mechanisms
- Enable corrective and preventive action planning

This evolving approach supports continuous improvement and reinforces our commitment to upholding human rights standards across all aspects of our business.

**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?**

An inclusive and diverse workplace is a key focus area for GHCL, with strong emphasis on providing equal opportunities to all. In line with the Rights of Persons with Disabilities Act, 2016, accessibility features such as ramps

and elevators have been incorporated across most locations to support ease of movement for persons with disabilities. Upgradation of the Ahmedabad office is also in progress to further align with accessibility standards.

These efforts are supported by 'BRR Policy - 3: Employee Well Being' (<https://www.ghcl.co.in/wp-content/uploads/2018/07/BRR-Policy-3.pdf>) and the 'Non-Discrimination Policy' (<https://ghcl.co.in/wp-content/uploads/2022/12/Non-Discrimination-Policy.pdf>), which promote fair and equitable treatment across the organization.

Equal opportunity principles are applied across all stages of employment. Policies and processes related to hiring, compensation, training, career development, transfers, and separation are structured to prevent discrimination, including on the basis of disability, ensuring a fair and inclusive work environment for all.

**4. Details on assessment of value chain partners:**

| Particulars                      | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---|
| Sexual Harassment                |   |
| Discrimination at workplace      |   |
| Child Labour                     |   |
| Forced Labour/Involuntary Labour | 15.19%*   |
| Wages                            |   |
| Others - please specify          |   |

\*Reported figure is for upstream suppliers only

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

Not Applicable

**Principle 6: Businesses should respect and make efforts to protect and restore the environment**

**Essential Indicators**

**1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

| Parameter  | FY 2025-26            | FY 2024-25**          |
|--|-----------------------|-----------------------|
| <b>From renewable sources (in Gigajoules) **</b>                       |                       |                       |
| Total electricity consumption (A)                                      | 39.19                 | -                     |
| Total fuel consumption (B)   | 1,78,452.73           | 2,29,982.76           |
| Energy consumption through other sources (C)                           | -                     | -                     |
| <b>Total energy consumed from renewable sources (A+B+C)</b>            | <b>1,78,491.92</b>    | <b>2,29,982.76</b>    |
| <b>From non - renewable sources (in Gigajoules)*</b>                   |                       |                       |
| Total electricity consumption (D) (GJ)                                 | 56,012.81             | 55,236.00             |
| Total fuel consumption (E) (GJ)  | 1,19,99,568.63        | 1,19,84,340.46        |
| Energy consumption through other sources (F)                           | -                     | -                     |
| <b>Total energy consumed from non - renewable sources (D+E+F) (GJ)</b> | <b>1,20,55,581.44</b> | <b>1,20,39,576.46</b> |
| Total energy consumed (A+B+C+D+E+F)                                    | 1,22,34,073.36        | 1,22,69,559.22        |

| Parameter   | FY 2025-26 | FY 2024-25** |
|---|------------|--------------|
| <b>Energy intensity per rupee of turnover #</b><br>(Total energy consumed/ Revenue from operations GJ/INR)  | 0.000399   | 0.000385     |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b><br>(Total energy consumed / Revenue from operations adjusted For PPP GJ/USD) )* | 0.00812    | 0.00796      |
| <b>Energy intensity in terms of physical Output (GJ/MT)</b>   | 9.89       | 10.47        |
| Energy intensity (optional) – the relevant metric may be selected by the entity   | -          | -            |

Note: Reasonable assurance has been carried out by Sustainability Actions Private Limited

\* Keeping in view the applicable guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.34

\*\*The figure for FY 2024-25 has been restated based on revised consideration of the reporting boundary

Note: Renewable energy sources accounted for approximately 1.46% of GHCL's total energy consumption in FY 2025-26 (1,78,491.92 GJ of 1,22,34,073.36 GJ total).

Soda ash production through the Solvay process is inherently thermal-energy-intensive, with the substantial majority of energy consumption comprising high-temperature heat for kiln and boiler operations. The technical and economic potential for direct substitution of this thermal energy with renewable electricity is currently limited, and energy efficiency improvements and low-carbon fuel transition represent more immediately impactful decarbonisation levers for this process.

The Company has invested upon increasing alternative fuel consumption in the form of biomass to the tune of 1,78,452.73 GJ representing approximately 1.9% of boiler energy through co-firing with fossil fuels in FY 2025-26, supplemented by enhancement of captive solar generation capacity (for internal consumption) at Lignite and Limestone Mines, resulting in 39.19 GJ of renewable energy.

**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.**

Yes, soda ash manufacturing industry is part of the Performance, Achieve and Trade (PAT) Scheme of the Government of India. However the entity has not been notified any target under the scheme.

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

| Parameter*   | FY 2025-26          | FY 2024-25          |
|--|---------------------|---------------------|
| <b>Water withdrawal by source (in kiloliters)</b>  |                     |                     |
| (i) Surface water  | 22,43,159           | 19,69,282           |
| (ii) Groundwater   | 16,731.50           | 97,362              |
| (iii) Third party water  | 32,929.50           | 5,770               |
| (iv) Seawater / desalinated water  | 12,46,10,859        | 11,32,86,787        |
| (v) Others   | 8,088               | -                   |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>  | <b>12,69,11,767</b> | <b>11,53,59,201</b> |
| <b>Total volume of water consumption (in kilolitres)*</b>  | <b>80,17,589</b>    | <b>66,98,503.27</b> |
| <b>Water intensity per rupee of turnover</b><br>(Total water consumption / Revenue from operations KL/INR)   | 0.000262            | 0.000210            |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**</b><br>(Total Water Consumption / Revenue from operations adjusted for PPP KL/USD)** | 0.00532             | 0.00435             |
| Water intensity in terms of physical output (KL/MT)  | 6.48                | 5.72                |

Note: Reasonable assurance has been carried out by Sustainability Actions Private Limited.

\*Water consumption = Water Withdrawal – Water Discharge

The increase in water consumption is a result of our increase in soda ash production during the reporting period

\*\* Keeping in view the applicable guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.34

**4. Provide the following details related to water discharged:**

| Parameter  | FY 2025-26          | FY 2024-25          |
|--|---------------------|---------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                     |                     |
| (1) To Surface Water   |                     |                     |
| - No treatment   | -                   | -                   |
| - With treatment – please specify level of treatment                         | -                   | -                   |
| (2) To Groundwater   |                     |                     |
| - No treatment   | -                   | -                   |
| - With treatment – please specify level of treatment                         | -                   | -                   |
| (3) To Seawater  |                     |                     |
| - No treatment   | -                   | -                   |
| - With treatment – primary level of treatment                                | 11,88,94,178        | 10,86,59,363        |
| (4) Sent to third parties  |                     |                     |
| - No treatment   | -                   | -                   |
| - With treatment – please specify level of treatment                         | -                   | -                   |
| (5) Others   |                     |                     |
| - No treatment   | -                   | -                   |
| - With treatment – please specify level of treatment                         | -                   | 1,335               |
| <b>Total water discharged (in kilolitres)</b>                                | <b>11,88,94,178</b> | <b>10,86,60,698</b> |

Note: Reasonable assurance has been carried out by Sustainability Actions Private Limited.

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

Currently, none of our facilities operates as Zero Liquid Discharge (ZLD) sites. However, all manufacturing locations are equipped with advanced wastewater treatment systems that ensure our effluent meets the standards set by the Central Pollution Control Board (CPCB) and State Pollution Control Boards (SPCB).

Before discharge or reuse, wastewater is treated, and the treated water is used for purposes such as humidification and greenbelt development, which helps reduce freshwater consumption. Non-recyclable wastewater is only discharged after it meets the required quality standards.

Through continuous monitoring and ongoing improvements to our systems, we remain committed to responsible and sustainable water management.

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

| Parameter                           | Please specify unit | FY 2025-26* | FY 2024-25 |
|-------------------------------------|---------------------|-------------|------------|
| NO <sub>x</sub>                     | MT                  | 626         | 378        |
| SO <sub>x</sub>                     | MT                  | 2,290       | 1,230      |
| Particulate matter (PM 2.5 / PM 10) | MT                  | 393         | 307        |
| Persistent organic pollutants (POP) |                     |             |            |
| Volatile organic compounds (VOC)    |                     |             |            |
| Hazardous air pollutants (HAP)      |                     |             |            |
| Others-please specify               |                     | NA          |            |

\*Our air emissions in FY2025-26 are well-within the approved norms issued by the CPCB. However, the emissions have increased due to change in fuel mix because of instability of supply chain of biomass. Further the calculation methodology was corrected in line with the air emission accounting standards

Note : Reasonable assurance has been carried out by Sustainability Actions Private Limited

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

| Parameter   | Unit  | FY 2025-26   | FY 2024-25   |
|---|---|--------------|--------------|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent       | 11,88,089.53 | 11,20,911.95 |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent       | 11,128.97    | 11,013.63    |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover <sup>#</sup>   | Metric tonnes of CO <sub>2</sub> equivalent / INR | 0.00003914   | 0.00003555   |

| Parameter   | Unit                   | FY 2025-26 | FY 2024-25 |
|---|------------------------|------------|------------|
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)* | tCO <sub>2</sub> e/USD | 0.0007960  | 0.0007345  |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output  | tCO <sub>2</sub> e/MT  | 0.97       | 0.96       |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity   |                        | -          |            |

Note : Reasonable assurance has been carried out by Sustainability Actions Private Limited

\*Keeping in view the applicable guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.34

**Note:** The total absolute Scope 1 and Scope 2 emissions increased by approximately 6% in FY 2025-26 compared to FY 2024-25, primarily reflecting higher soda ash production volumes during the reporting period. This increase in Scope 1 and Scope 2 emissions should be read in conjunction with the significant reduction achieved in Scope 3 emissions, which declined by approximately 14.4% (from 6,88,454 MT CO<sub>2</sub>e in FY 2024-25 to 5,89,257 MT CO<sub>2</sub>e in FY 2025-26). On an absolute combined basis (Scope 1 + Scope 2 + Scope 3), total GHG emissions reduced by approximately 2% year-on-year, from 18,20,380 MT CO<sub>2</sub>e to 17,88,476 MT CO<sub>2</sub>e. The Scope 3 reduction was achieved through a structured value chain decarbonisation programme encompassing adoption of higher-capacity vehicles, increased use of electric vehicles in logistics operations, and transition to sea-based transport (Ro-Ro ferry systems).

#### The Company has established two parallel internal decarbonisation targets, both by FY2029-30 against the FY2021-22 baseline:

- (i) 30% reduction in Scope 1 and Scope 2 emission intensity, and
- (ii) 30% reduction in Scope 3 emission intensity.

#### Progress against our targets in FY2025-26:

- (i) Scope 1 and Scope 2 emission intensity of 1.07 MT CO<sub>2</sub>e/MT represent a reduction of approximately 2% from baseline emission intensity
- (ii) Scope 3 emission intensity of 0.51 MT CO<sub>2</sub>e/MT represent a reduction of approximately 6.6% from baseline.

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

Yes, GHCL has embarked on a structured decarbonisation journey with an internal target to reduce Scope 1 and Scope 2 emission intensity by 30% by FY2029-30 against the FY2021-22 baseline. As contextualised in the energy consumption disclosure in Question 1 (Essential indicators under Principle 6), the structural characteristics of the Solvay soda ash manufacturing process particularly its thermal energy intensity and process-related limestone calcination emissions mean that renewable electricity substitution alone is insufficient to achieve the targeted reduction. The Company's decarbonisation strategy therefore encompasses a portfolio of complementary levers, each targeting a distinct element of the emission profile.

#### The key focus areas for energy conservation and GHG emission reduction include:

- Energy efficiency through equipment upgrades and process optimization
- Waste heat recovery and thermal integration
- Reduction of energy and process losses
- Renewable energy adoption and low-carbon fuel transition (including biomass)
- Emission control and process improvements
- Nature-based carbon sequestration initiatives

On the energy efficiency front, initiatives implemented during FY 2025-26 have delivered measurable outcomes – waste heat recovery systems recovered approximately 30,761 GJ of thermal energy, kiln optimisation initiatives generated fuel savings of approximately 1,03,348 GJ, and Variable Frequency Drive installations delivered power savings of approximately 2,350 GJ. These efficiency gains represent the highest near-term decarbonisation potential given the thermal intensity of operations and will continue to be the primary driver of Scope 1 and Scope 2 reduction in the near term.

On the renewable energy and fuel transition front, biomass co-firing has been initiated as a partial substitute for fossil fuels in boiler operations, currently accounting for approximately 1.9% of the total boiler energy, with further scale-up planned as supply chain stability improves. Renewable energy capacity of 6.7 MW (Solar + Wind) has been integrated to increase the share of clean energy in total consumption. On the process optimisation front, CO<sub>2</sub> scrubber systems have been commissioned to enhance absorption efficiency and reduce process emissions, with installation of additional scrubber underway.

Further on the carbon sequestration front, the restoration of 122 hectares of coastal land through mangrove plantation – comprising approximately five lakh saplings – is estimated to sequester approximately 1,440 CO<sub>2</sub>e annually from the third year of planting, contributing to the Company's net emission reduction alongside operational decarbonisation measures.

The Company acknowledges that achieving the 30% Scope 1 and Scope 2 emission intensity reduction target by 2030 will require accelerated action across all levers and is actively evaluating additional investments in renewable energy capacity, energy storage solutions, and low-carbon technology adoption to strengthen the trajectory toward its 2030 commitment.

**Some of the other initiatives undertaken to reduce greenhouse gas emissions are as below:**

- Replacement of conventional motors with high-efficiency IE2/IE3 motors, resulting in annual energy savings of approx. 514 GJ.
- Recovery and reuse of steam from process streams, leading to reduced energy losses and improved resource efficiency.
- Integration of renewable energy capacity (solar and wind - 6.7 MW) to increase the share of clean energy in total consumption.
- Partial substitution of fossil fuels with biomass briquettes, supporting transition towards low-carbon fuel mix.
- Process and infrastructure optimization initiatives to reduce power consumption and improve overall energy performance.
- Installation of wet calcination system (DCB tower) to enhance process stability, efficiency, and energy utilization.

This commitment has strengthened GHCL's focus on improving energy efficiency, optimizing processes, reducing carbon intensity, and increasing the share of renewable and low-carbon energy sources.

**9. Provide details related to waste management by the entity:**

| Parameter*   | FY 2025-26          | FY 2024-25          |
|--|---------------------|---------------------|
| <b>Total Waste generated (in metric tonnes)</b>  |                     |                     |
| Plastic waste (A)  | 88.84               | 83.63               |
| E-waste (B)  | 11.73               | 14.20               |
| Bio-medical waste (C)  | 0.10                | 0.07                |
| Construction and demolition waste (D)  | -                   | -                   |
| Battery waste (E)  | 2.52                | 5.16                |
| Radioactive waste (F)  | -                   | -                   |
| Other Hazardous waste. Please specify, if any. (G)   | 25.42               | 47.15               |
| (i) Used Oil   | 25.42               | 47.15               |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)  | 38,38,763.89        | 37,33,392.25        |
| (i) Scrap Waste  | 5.5                 | 448.58              |
| (ii) Fly Ash   | 1,23,316            | 1,33,843            |
| (iii) Overburden**   | 37,11,860.64        | 35,91,590.56        |
| (iv) Metal waste   | 877.09              | 1396.79             |
| (v) Wood waste   | 19.66               | 6.46                |
| (vi) Sludge (Combination of clay and sand particles)   | 2,597               | 6018.29             |
| (vii) Misc.  | 88                  | 88.57               |
| <b>Total (A+B + C + D + E + F + G + H)</b>   | <b>38,38,892.50</b> | <b>37,33,542.46</b> |
| <b>Waste intensity per rupee of turnover</b><br>(Total waste generated/Revenue from operations MT of waste/INR)  | 0.000125            | 0.000117            |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated/Revenue from operations adjusted for PPP MT of waste/USD)* | 0.002548            | 0.002421            |
| <b>Waste intensity in terms of physical output (MT of waste/MT)</b>  | 3.10                | 3.18                |

| Parameter*   | FY 2025-26          | FY 2024-25          |
|--|---------------------|---------------------|
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b> |                     |                     |
| <b>Category of waste,</b>  |                     |                     |
| (i) Recycled   | 1,24,434.76         | 1,35,933.54         |
| (ii) Re-used   | 37,11,860.64        | 35,91,590.56        |
| (iii) Other recovery operations (Resale)   | -                   | -                   |
| <b>Total</b>   | <b>38,36,295.40</b> | <b>37,27,524.10</b> |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                              |                     |                     |
| <b>Category of waste</b>   |                     |                     |
| (i) Incineration   | 0.10                | 0.07                |
| (ii) Landfilling   | 2,597               | 6,018.29            |
| (iii) Other disposal operations  | -                   | -                   |
| <b>Total</b>   | <b>2,597.10</b>     | <b>6,018.36</b>     |

\*Keeping in view the applicable guidelines of SEBI for BRSR, we have considered the PPP conversion factor referring to the published figures of IMF for India i.e. 20.34

\*\*Density of lignite overburden used: 2.48 Tonnes/m<sup>3</sup>

Note: (1) The overall waste generation during the reporting period has increased by 2.5%, primarily due to increase in overburden generation from our lignite mines. The Company through sustainable waste management practices has been able to segregate and categorize waste at source more accurately during the reporting period resulting in significant decrease in scrap waste figures in FY 2025-26. Further sludge waste has witnessed a significant decrease owing to decrease in salt production.

(2) Reasonable assurance has been carried out by Sustainability Actions Private Limited

**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.**

GHCL follows a structured approach to waste management aligned with the principles of waste minimization, circularity, and environmentally sound disposal. The Company focuses on reducing waste at the source through process optimization and efficient use of materials, while maximising the reuse and recovery of by-products within operations.

Waste streams are segregated and managed through authorized channels, with hazardous waste handled exclusively by CPCB-authorized recyclers. Recyclable materials are routed for recovery, and residual waste is disposed of in compliance with applicable environmental regulations. Performance is regularly monitored to drive continuous improvement in waste reduction and recovery.

Key practices include:

- Compliant disposal of hazardous waste through authorized recyclers
- E-waste management through authorised partners
- Safe incineration of biomedical and rubber waste
- Full utilization of fly ash and reuse of overburden for land restoration
- Recycling of non-hazardous waste (plastic, metal, wood, etc.)

The Company also endeavours to reduce the use of hazardous and toxic chemicals through process improvements and the adoption of safer alternatives, wherever feasible.

**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.**

| Sr. 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.      | CRZ clearance obtained for Soda Ash division | Soda ash manufacturing | Yes  |

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

| 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 |
|-----------------------------------|----------------------|------|---|--|-------------------|
| Not Applicable                    |                      |      |   |  |                   |

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:

Yes. GHCL is compliant with the applicable environmental laws.

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

## Leadership Indicators

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

For each facility / plant located in areas of water stress, provide the following information:

- Name of Area - All GHCL plants are located in water-stressed regions. However, the Company predominantly utilises seawater for its operations, thereby minimising dependence on freshwater resources and avoiding any impact on local community water availability
- Nature of Operations – Soda Ash Production, Salt Production
- Water withdrawal, consumption and discharge in the following format:

| Parameter  | FY 2025-26             | FY 2024-25          |
|--|------------------------|---------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                    |                        |                     |
| (i) Surface water  | 22,43,159              | 19,69,282           |
| (ii) Groundwater   | 16,731.50              | 97,362              |
| (iii) Third party water  | 32,929.50              | 5,770               |
| (iv) Seawater / desalinated water  | 12,46,10,859           | 11,32,86,787        |
| (v) Others   | 8,088                  | -                   |
| <b>Total volume of water withdrawal (in kilolitres)</b>                              | <b>12,69,11,767.00</b> | <b>11,53,59,201</b> |
| <b>Total volume of water consumption (in kilolitres)</b>                             | <b>80,17,589</b>       | <b>66,98,503.27</b> |
| <b>Water intensity per rupee of turnover</b><br>(Water consumed / turnover) (KL/INR) | 0.000262               | 0.000210            |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>         |                        |                     |
| (i) Into Surface water   |                        | -                   |
| - No treatment   | -                      | -                   |
| - With treatment – please specify level of treatment                                 | -                      | -                   |
| (ii) Into Groundwater  |                        | -                   |
| - No treatment   | -                      | -                   |
| - With treatment – please specify level of treatment                                 | -                      | -                   |

| Parameter  | FY 2025-26          | FY 2024-25          |
|--|---------------------|---------------------|
| (iii) Into Seawater                                  |                     | -                   |
| - No treatment                                       | -                   | -                   |
| - With treatment – please specify level of treatment | 11,88,94,178        | 10,86,59,363        |
| (iv) Sent to third-parties                           |                     |                     |
| - No treatment                                       | -                   | -                   |
| - With treatment – please specify level of treatment | -                   | -                   |
| (v) Others   |                     |                     |
| - No treatment                                       | -                   | -                   |
| - With treatment – please specify level of treatment | -                   | 1,335               |
| <b>Total water discharged (in kilolitres)</b>        | <b>11,88,94,178</b> | <b>10,86,60,698</b> |

Note: Reasonable assurance has been carried out by Sustainability Actions Private Limited

## 2. Please provide details of total Scope 3 emissions and its intensity.

| Parameter  | Unit  | FY 2025-26 | FY 2024-25 |
|--|---|------------|------------|
| <b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | 5,89,257   | 6,88,454   |
| <b>Total Scope 3 emissions per rupee of turnover (tCO<sub>2</sub>e/INR)</b>  | tCO <sub>2</sub> e/INR                      | 0.00001923 | 0.00002162 |
| <b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity   |   |            |            |

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

GHCL operates its soda ash plant in the ecologically sensitive Coastal Regulation Zone (CRZ) and acknowledges the potential direct and indirect impacts on biodiversity. The company has implemented targeted prevention and remediation measures focused on ecosystem restoration, afforestation, and community engagement.

Key initiatives include:

**Mangrove Restoration:** The company has planted approximately 500,000 mangroves across about 122 hectares in the coastal districts of Gujarat. This effort enhances coastal resilience, improves biodiversity, and facilitates long-term carbon sequestration, estimated at around 1,440 tons of CO<sub>2</sub>e annually from the third year onwards.

**Afforestation Programs:** More than 100,000 trees have been planted in degraded areas of the Saurashtra region to restore ecosystems, improve soil quality, and support wildlife habitats.

**Community-Based Greening:** Approximately 35,000 saplings have been distributed to farmers, covering around 164 hectares. This initiative promotes sustainable land use and increases green cover.

These initiatives contribute to biodiversity conservation, strengthen coastal ecosystems, and support climate adaptation in ecologically sensitive areas.

**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:**

| Sr. No. | Initiative undertaken              | Details of the initiative (Web-link, if any, may be provided along-with summary)  | Outcome of the initiative  |
|---------|------------------------------------|---|--|
| 1       | Steam Consumption Optimization     | Installation and commissioning of fifth scrubber in wash water area to recover heat energy  | 30,761 GJ heat energy recovered, increased boiler feed water temperature by ~4.2°C, improved thermal efficiency and reduced fresh energy demand  |
| 2       | Fuel Efficiency in Kiln Operations | Identification and mitigation of heat loss in kiln system; brick relining of four vertical shaft kilns and improved operational practices | 103,348 GJ savings in fuel energy consumption  |
| 3       | Operational Efficiency             | Installation of 9 Variable Frequency Drives (VFDs) across Soda Ash and Utility departments  | Improved process control and power savings of 2,350 GJ.  |
| 4       | Bio Feedstock Co-Firing            | Transition from pet coke to biomass briquettes and investment in advanced technologies  | 1.9% of total boiler energy replaced with biomass usage  |
| 5       | Nature-Based Solutions             | Restoration of 122 hectares of coastal land with 5 lakh mangrove saplings   | Enhanced climate resilience, biodiversity, CO <sub>2</sub> sequestration, livelihood opportunities, improved fishing income, and coastal protection while generating livelihood opportunities and improving fishing income and coastal protection for local communities. |

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

The Company has developed a comprehensive Business Continuity and Disaster Management Plan to ensure resilience against potential disruptions. This framework includes established protocols for emergency response, incident containment, and recovery at both manufacturing sites and corporate functions. Regular mock drills, safety training sessions, and emergency preparedness programs are conducted to enhance response capabilities.

The plan addresses key aspects such as personnel safety, infrastructure protection, firefighting, rescue and first aid services, and the continuity of essential operations. A detailed Business Impact Analysis (BIA) has been conducted to identify critical functions and prioritize recovery actions. Additionally, the Company maintains robust IT systems to support data protection and ensure operational continuity.

**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?**

We have not identified any significant adverse environmental impacts arising from our value chain. We embed environmental responsibility across our procurement and operational practices through a structured governance framework.

We require all our suppliers and vendors to comply with our Supplier Code of Conduct, which mandates adherence to applicable environmental regulations, health and safety standards, and responsible business practices. We also actively engage with our value chain partners to promote sustainable sourcing and continuous improvement in environmental performance.

These measures enable us to effectively identify, mitigate, and manage potential environmental risks across our value chain

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

15.19%\*

\*Reported figure is for upstream suppliers only

**8. How many Green Credits have been generated or procured:**

a. **By the listed entity:** Nil

b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** Nil

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

### Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.  
6
- 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.

| Sr. No. | Name of the trade and industry chambers/ associations          | Reach of trade and industry chambers/ associations (State/National) |
|---------|--|---|
| 1       | Alkali Manufacturers Association of India                      | National  |
| 2       | Indian Chemical Council  | National  |
| 3       | The All-India Glass Manufacturer's Federation                  | National  |
| 4       | Confederation of Indian Industry (CII)                         | National  |
| 5       | PHD Chamber of Commerce and Industry (PHDCCI)                  | National  |
| 6       | Federation of Indian Chambers of Commerce and Industry (FICCI) | National  |

**Note:** The BRSR format requires disclosure of top 10 trade and industry chambers/associations. GHCL Limited is affiliated with 6 national-level trade and industry chambers/associations as on March 31, 2026, and all 6 affiliations are disclosed in the table above. The Company does not hold membership of any additional trade or industry body beyond those listed.

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.

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not applicable    |                   |                         |

### Leadership Indicators

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

| Sr. 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 |
|----------------|-------------------------|-----------------------------------|--|---|------------------------|
| Not Applicable |                         |                                   |  |   |                        |

**Principle 8: Businesses should promote inclusive growth and equitable development**
**Essential Indicators**

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

| 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 |
|--|----------------------|----------------------|---|--|-------------------|
| No SIA projects were undertaken by GHCL Limited in the reporting period. |                      |                      |   |  |                   |

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

| Sr. No.   | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|---|--|-------|----------|---|--------------------------|---|
| Not Applicable since no SIA projects were undertaken by GHCL Limited in the reporting period. |  |       |          |   |                          |   |

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

An effective Community Grievance Mechanism (CGM) forms an integral part of GHCL Foundation's CSR efforts, enabling timely and responsive handling of community concerns. The mechanism is supported by defined processes, including the role of location heads in receiving, recording, and escalating grievances, as required.

Regular village meetings are conducted to encourage open dialogue and gather real-time community feedback. A transparent and time-bound resolution process ensures that concerns are addressed promptly and fairly.

In addition, a centralised grievance database is maintained to monitor cases, identify recurring issues, and strengthen ongoing community engagement and continuous improvement efforts.

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

| Particulars                                  | FY 2025-26 | FY 2024-25 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 82.99%     | 45.88%     |
| Sourced directly from within India           | 92.92%     | 69.87%     |

Note: The significant increase in the percentage of inputs sourced directly from MSMEs/small producers from 45.88% (FY 2024-25) to 82.99% (FY 2025-26) is attributable to the upward revision in the investment and turnover thresholds for classification of enterprises as Micro, Small and Medium Enterprises, notified by the Government of India vide Gazette Notification No. 1364(E) dated March 21, 2025, effective April 1, 2025.

The revised thresholds, which came into effect at the commencement of FY 2025-26, are as follows:

| Category          | FY 2024-25                               |  | FY 2025-26                    |                             |
|-------------------|--|--|-------------------------------|-----------------------------|
|                   | Investment Limit<br>(Earlier thresholds) | Turnover Limit<br>(Earlier thresholds) | Investment Limit<br>(Revised) | Turnover Limit<br>(Revised) |
| Micro Enterprise  | Up to ₹1 crore                           | Up to ₹5 crore                         | Up to ₹2.50 crore             | Up to ₹10 crore             |
| Small Enterprise  | Up to ₹10 crore                          | Up to ₹50 crore                        | Up to ₹25 crore               | Up to ₹100 crore            |
| Medium Enterprise | Up to ₹50 crore                          | Up to ₹250 crore                       | Up to ₹125 crore              | Up to ₹500 crore            |

The application of the significantly enhanced thresholds with effect from April 1, 2025 has resulted in a substantially larger proportion of the Company's existing supplier base qualifying as MSMEs under the revised criteria, thereby increasing the reported MSME sourcing percentage. The FY 2024-25 figure of 45.88% was computed under the earlier applicable thresholds and has not been restated. Accordingly, the figures for the two years are not directly comparable on a like-for-like basis. The Company confirms that the increase does not reflect any change in its sourcing policy, supplier selection criteria, or supply chain structure.

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

| Location*    | FY 2025-26 | FY 2024-25** |
|--------------|------------|--------------|
| Rural        | 0%         | 0%           |
| Semi-urban   | 68.58%     | 67.98%       |
| Urban        | 0%         | 0%           |
| Metropolitan | 31.42%     | 32.02%       |

\*Location categorization and thereafter assessment of indicator is as per RBI Classification System - rural / semi-urban / urban / metropolitan.

\*\*Retirement benefits has been excluded for calculation as per the revised guidelines for BRSR

## Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

| Details of negative social impact identified                                     | Corrective action taken Amount spent (in INR) |
|--|---|
| None, since no Social Impact Assessments were undertaken in the reporting period |   |

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

| S.No.          | State | Aspirational District | Amount spent (in INR) |
|----------------|-------|-----------------------|-----------------------|
| Not applicable |       |                       |                       |

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

No, we do not have a preferential procurement policy.

- (b) From which marginalized /vulnerable groups do you procure?

Not Applicable

- (c) What percentage of total procurement (by value) does it constitute?

Not Applicable

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

| Sr. No. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/ No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|---------|--|---------------------------|---------------------------|------------------------------------|
|         |  |                           |                           | Not Applicable                     |

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

| Name of Authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
|                   |                   | Not Applicable          |

6. Details of beneficiaries of CSR Projects

| Sr. No. | CSR Project                         | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups* |
|---------|-------------------------------------|---|---|
| 1       | Agro-based livelihood               | 11,733                                      | 70.00%  |
| 2       | Animal husbandry                    | 25,628                                      | 60.00%  |
| 3       | Health                              | 73,966                                      | 75.00%  |
| 4       | Education                           | 8,838                                       | 85.00%  |
| 5       | Skill Development (NSDC)            | 2,701                                       | 85.00%  |
| 6       | Water Resource Development          | 103   | 70.00%  |
| 7       | Aquaculture & Fisheries Development | 486   | 95.00%  |
| 8       | Women Empowerment                   | 3,875                                       | 80.00%  |

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

Essential Indicators

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

A structured consumer complaint resolution system is in place at GHCL, managed by a dedicated team to ensure timely and effective handling of customer concerns. The process is designed to enhance user experience through clear workflows and coordinated action across functions.

Complaints related to issues such as wet bags, logistics, or material quality at the time of delivery are reviewed jointly by the Marketing, Logistics, and Quality teams. For effective tracking, each complaint is recorded through a dedicated sales document, enabling close monitoring of its progress.

Complaints are categorized based on their nature:

- ZRCL – Logistics-related issues
- ZRCQ – Quality-related concerns

The resolution process follows a defined sequence. The Marketing team identifies the nature of the complaint, initiates a return sales order, and captures all relevant details. A customer complaint form is then shared with the concerned Logistics or Quality team for review and approval. Upon validation, the respective team conducts a Root Cause Analysis (RCA) and defines Corrective and Preventive Actions (CAPA). The Marketing team subsequently completes the process by managing returns and issuing a refundable credit note, where applicable.

All complaints are systematically recorded in the SAP system, supporting traceability and continuous improvement. Regular coordination between cross-functional teams and management ensures alignment, timely updates, and consistent improvement in processes and policies. This structured approach has contributed to reducing grievances and strengthening customer satisfaction.

In addition, a 24-hour serviceability feature supports customers operating on just-in-time (JIT) models, with a significant portion of deliveries in the chemical division fulfilled within this timeframe. Customer feedback is actively sought and used to improve products and services, while clear guidance on safe product usage is also provided.

This structured grievance redressal mechanism reinforces our transparency and responsiveness, helping us building long-term customer trust and confidence.

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

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

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

| Particulars                    | FY 2025-26               |                                   |         | FY 2024-25               |                                   |         |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy                   | NIL                      | NIL                               | NIL     | NIL                      | NIL                               | NIL     |
| Advertising                    | NIL                      | NIL                               | NIL     | NIL                      | NIL                               | NIL     |
| Cyber-security                 | NIL                      | NIL                               | NIL     | NIL                      | NIL                               | NIL     |
| Delivery of essential services | NIL                      | NIL                               | NIL     | NIL                      | NIL                               | NIL     |
| Restrictive Trade Practices    | NIL                      | NIL                               | NIL     | NIL                      | NIL                               | NIL     |
| Unfair Trade Practices         | NIL                      | NIL                               | NIL     | NIL                      | NIL                               | NIL     |
| Other                          | 50                       | 1                                 | NIL     | 53                       | 0                                 | NIL     |

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

| Particulars       | Number | Reasons for recalls |
|-------------------|--------|---------------------|
| Voluntary recalls | Nil    | NA                  |
| Forced recalls    | Nil    | NA                  |

**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, GHCL has established a comprehensive framework to address cybersecurity and data privacy risks, supported by well-defined policies and systems. As a responsible organization, we maintain a robust cybersecurity framework to safeguard digital assets, ensure regulatory compliance, manage risks, and support business continuity.

Our Information Technology Policy outlines the approach to cybersecurity and can be accessed here: <https://ghcl.co.in/wp-content/uploads/2024/06/Information-Technology-Policy.pdf>

We also leverage a strong digital foundation across manufacturing and corporate functions to enhance operational continuity, data integrity, and governance. Enterprise platforms enable real-time visibility, structured reporting, and secure data flows, supporting informed decision-making and improved performance. Continuous investments in automation, system integration, and secure digital architecture further strengthen reliability, transparency, and operational discipline.

In addition, a dedicated Human Resources Data Privacy Policy is in place to protect personal data of employees, including past, present, and prospective employees, as well as contractors, consultants, and trainees. The policy can be accessed here: <https://ghcl.co.in/wp-content/uploads/2024/05/Data-Protection-Policy.pdf>

This policy defines our approach to handling personal data with confidentiality and in compliance with applicable laws. It covers the scope and lawful use of data for purposes such as recruitment, employee benefits, compliance, and security. It also outlines employee rights related to their data and specifies measures to prevent unauthorized access, misuse, or loss.

Further, the policy addresses the sharing of information with third parties and establishes clear data retention practices based on legal and business requirements. Together, these measures reflect our strong commitment to protecting sensitive information and maintaining high standards of data privacy and cybersecurity.

**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.**

No instances of any such case for FY 2025-26.

**7. Provide the following information relating to data breaches:**

**a. Number of instances of data breaches**

None

**b. Percentage of data breaches involving personally identifiable information of customer**

Not Applicable

**c. Impact, if any, of the data breaches**

Not Applicable

## Leadership Indicators

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

Product and service information is shared through multiple channels to ensure clear communication and strengthen customer trust and brand visibility.

- **Digital platforms:** The corporate website provides detailed product-related information, supported by active engagement through social media channels to connect with a wider audience.
- **Direct engagement:** Regular dealer and customer meetings, participation in industry forums, and one-on-one interactions enable effective communication and relationship building.

- **Media communication:** Press releases and interactions with print and electronic media help disseminate key updates and organizational developments.
- **Internal communication:** Employees are kept informed through newsletters, intranet platforms, email communications, presentations, and town hall sessions.

Clear and timely communication is prioritized across all channels, including proactive updates on any potential production risks or service disruptions. Customer feedback and complaints are closely monitored and addressed promptly to enhance service quality and overall customer experience.

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

Consumer safety is a key priority at GHCL, supported by clear and transparent product communication. All products are accompanied by detailed labelling, including safe handling and usage instructions, to help users manage them responsibly.

Material Safety Data Sheets (MSDS) are also made readily accessible through our website (<https://ghcl.co.in/chemicals>), providing comprehensive information on product composition, hazards, and safety precautions.

In addition, we comply with REACH regulations, ensuring that our chemical products are thoroughly evaluated to minimize potential risks to human health and the environment. This approach reflects our commitment to responsible product management and environmental stewardship.

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

A defined communication protocol is followed to ensure that customers and stakeholders are informed in a timely and transparent manner in case of any service disruptions.

Information is shared through multiple channels, including direct communication via telephone and email, as well as updates on the company website and social media platforms, to keep stakeholders aware of any potential operational risks.

In parallel, a structured complaint management system is in place to record, track, and prioritize customer concerns. This helps minimize any impact on their operations and supports continuity of service through prompt and effective resolution.

## 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, GHCL goes beyond regulatory requirements in sharing product-related information, ensuring transparency and informed usage by customers. Safety Data Sheets (SDS), including that for Soda Ash, are readily accessible to provide detailed information on product composition, handling, and safety measures. SDS is available at [https://www.ghcl.co.in/wp-content/uploads/2018/12/MSDS\\_Soda-Ash\\_01.10.2016.pdf](https://www.ghcl.co.in/wp-content/uploads/2018/12/MSDS_Soda-Ash_01.10.2016.pdf)

Customer feedback is systematically captured through a structured Customer Satisfaction Index (CSI) assessment, designed to generate representative and actionable insights. The process follows a defined, system-driven approach:

- A sample of customers is selected through an automated system, based on segments, sales offices, and customer types
- Selected customers participate in a digital survey, providing feedback on buying experience, value proposition, and service quality
- Responses are evaluated using a 10-point rating scale, with performance categorized into promoters, neutral, and dissatisfied segments
- Insights are analyzed across segments, customer types, and regions to identify trends and improvement areas
- Focused follow-ups are conducted with neutral and dissatisfied customers, and results are reviewed at the leadership level to drive corrective actions

In addition, a formal system is in place to log and track customer complaints, enabling timely resolution and continuous product enhancement. These efforts support ongoing improvement and reflect a strong focus on meeting and exceeding customer expectations.

# Independent Reasonable and Limited Assurance Statement

To,  
 The Board of Directors  
**GHCL Limited**  
 GHCL House, B-38  
 Institutional Area, Sector-1  
 Noida - 201301 (INDIA)

Sustainability Actions Private Limited (“SAPL”) has been engaged by the management of GHCL Limited (“GHCL” or “the Company”), to undertake an independent assurance engagement of the Company’s Business Responsibility and Sustainability Report (BRSR) Core Matrices (refer to Annexure I) and select other BRSR matrices (Refer to Annexure II) for the Financial Year 2025-26.

Reporting Criteria For Reasonable Assurance Opinion and Limited Assurance Conclusion

| Identified Sustainability Information subject to assurance   | Period subject to assurance              | Level of assurance   | Reporting Criteria   |
|--|--|----------------------|--|
| BRSR Core Attributes (Refer to Appendix I)   | From 1st April, 2025 to 31st March, 2026 | Reasonable Assurance | <ul style="list-style-type: none"> <li>Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>Guidance note for BRSR format issued by SEBI</li> <li>Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)</li> <li>SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 - Industry Standards Note on Reporting of BRSR Core.</li> </ul> |
| Select Sustainability disclosures in the BRSR Report (which are not part of the BRSR Core) (refer Appendix II) | From 1st April, 2025 to 31st March, 2026 | Limited Assurance    | <ul style="list-style-type: none"> <li>Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>Guidance note for BRSR issued by SEBI</li> </ul>  |

## Reasonable Assurance Opinion

Based on our review and procedures followed for a reasonable level of assurance and evidence obtained, we are of the opinion that, the information covered by Reasonable Assurance in the Business Responsibility and Sustainability Report for the FY 25-26 is prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

## Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the information covered by Limited Assurance in the Business Responsibility and Sustainability Report (which are not part of the BRSR Core) relating to

the BRSR attributes for the FY25-26, is not prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

### Basis For Opinion and Conclusion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (ISAE - Revised) 3000. As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information. The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records.

We interviewed with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.

Given the circumstances of the engagement, in executing the procedures outlined above, we:

| BRSR Core Indicators – Reasonable level of Assurance  | Rest non-financial disclosures in BRSR – Limited Level of Assurance   |
|---|---|
| Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.   | Reviewed the disclosures under BRSR reporting guidelines. Our focus included general disclosures, management processes, principle wise performance (essential indicators, and leadership indicators) and any other key metrics specified under the reporting framework. |
| Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.   | The BRSR reporting format used a basis of limited level of assurance. Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in BRSR.   |
| Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.  | Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles. We concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders.           |
| The audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage | The audit team conducted on-site audits for corporate offices and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment.   |
| contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization.   |   |

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion and limited assurance conclusion.

## Management Responsibilities

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes:

- The design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core and other Matrices, which are free from material misstatement, whether due to fraud or error.
- Selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria;
- Ensuring compliance with law, regulation or applicable contracts;
- Making judgements and estimates that are reasonable in the circumstances;
- Identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria.

## Independence and Quality Control

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the Report except for Assurance Statement. Our firm applies International Standard on Quality Management and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We apply SQC 1 for quality control in assurance and related services.

## Our Responsibility

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain assurance about whether, in all material respects, the Identified Sustainability Subject Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

## Inherent Limitations

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

- Any disclosure other than those mentioned in the scope section above
- Data and information outside the defined reporting period
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.

- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

**For and behalf of Sustainability Actions Pvt. Ltd.**

(CIN - U74999HR2021PTC093811)

Dt:- 5<sup>th</sup> May'26  
Gurugram, India

**Saket Sinha**  
(Director)

## Annexure I – BRSR Core attributes - Reasonable assurance for financial year 2025-26

| BRSR Core Indicator             | Description of Indicator   |
|---------------------------------|--|
| Section C - Principle 1 - E8    | Number of days of accounts payable   |
| Section C - Principle 1 - E9    | Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties   |
| Section C – Principle 3 - E1(c) | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company  |
| Section C – Principle 3 - E11   | Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities   |
| Section C – Principle 5 - E3(b) | Gross wages paid to females as % of wages paid   |
| Section C – Principle 5 - E7    | Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees and complaints upheld |
| Section C – Principle 6 - E1    | Details of total energy consumption (in Joules or multiples) and its intensity   |
| Section C – Principle 6 - E3    | Details of water withdrawal by source  |
| Section C – Principle 6 - E3    | Details of water consumption and its intensity   |
| Section C – Principle 6 - E4    | Details of water discharged by destination and level of treatment  |
| Section C – Principle 6 - E7    | Details of greenhouse gas emissions (Scope 1 and Scope 2) and its intensity  |
| Section C – Principle 6 - E7    | Details of greenhouse gas emissions (Scope 1 and Scope 2) intensity  |
| Section C – Principle 6 - E9    | Details related to waste generated by category of waste  |
| Section C – Principle 6 - E9    | Details related to waste recovered through recycling, re-using or other recovery operations  |
| Section C – Principle 6 - E9    | Details related to waste disposed by nature of disposal method   |
| Section C – Principle 8 - E4    | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India   |
| Section C – Principle 8 - E5    | Job creation in smaller towns  |
| Section C – Principle 9 - E7    | Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events   |

## Appendix II – BRSR attributes (not part of BRSR Core) - Limited assurance for financial year 2025-26

| BRSR Indicator Reference         | Description of Indicator   |
|----------------------------------|--|
| Section A – 20(a)                | Employees and workers (including differently abled)  |
| Section A – 20b                  | Differently abled Employees and workers  |
| Section A – 21                   | Participation/Inclusion/Representation of women in BoD/ KMP  |
| Section A – 22                   | Turnover rate for permanent employees and workers  |
| Section A – 25                   | Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct   |
| Section C – Principle 1 – E1     | Percentage coverage by training and awareness programmes on any of the Principles during the financial year  |
| Section C – Principle 1 – E6     | Details of complaints with regard to conflict of interest  |
| Section C – Principle 1 – L1     | Awareness programmes conducted for value chain partners on any of the Principles during the financial year   |
| Section C - Principle 2 - E2 (b) | What percentage of inputs were sourced sustainably? (For Calendar Year 2024)   |
| Section C - Principle 2 – L3     | Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry)  |
| Section C – Principle 2 – L4     | Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed  |
| Section C – Principle 2 – L5     | Reclaimed products and their packaging materials (as percentage of products sold) for each product category  |
| Section C – Principle 3 – E1     | Details of measures for the well-being of employees and workers  |
| Section C – Principle 3 – E2     | Details of retirement benefits, for Current financial year (excluding amounts deducted and deposited with the authority)   |
| Section C – Principle 3 – E5     | Return to work and Retention rates of permanent employees and workers that took parental leave   |
| Section C – Principle 3 – E7     | Membership of employees and worker in association(s) or Unions recognised by the listed entity   |
| Section C – Principle 3 – E8     | Details of training given to employees and workers   |
| Section C – Principle 3 – E9     | Details of performance and career development reviews of employees and workers   |
| Section C – Principle 3 – E13    | Number of Complaints on working conditions & Health safety made by employees and workers   |
| Section C – Principle 3 – E14    | Assessments for the year (Health and safety practices, Working Conditions)   |
| Section C – Principle 3 – L3     | Number of employees and workers having suffered high consequence work related injury / ill-health / fatalities, who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment                  |
| Section C – Principle 5 – E1     | Number of Employees and workers who have been provided training on human rights issues and policies of the entity  |
| Section C – Principle 5 – E2     | Details of minimum wages paid to employees and workers   |
| Section C – Principle 5 – E3     | Details of remuneration/salary/wages on median remuneration  |
| Section C – Principle 5 – E6     | Number of Complaints on (Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and Other human rights related issues) made by employees and workers   |
| Section C – Principle 5 – E10    | Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties) on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues. |
| Section C – Principle 6 – E6     | Details of air emissions (other than GHG emissions) by the entity  |
| Section C – Principle 6 – L1     | Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)   |
| Section C – Principle 8 – E2     | Information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity   |
| Section C – Principle 9 – E3     | Number of consumer complaints in respect of Data Privacy, Advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices, Others   |
| Section C – Principle 9 – E4     | Details of instances of product recalls on account of safety issues  |