

REF:SEC/SE/2024/

30.08.2024

BSE Limited

1st Floor, New Trading Ring,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
MUMBAI - 400 001

Company Code No. : 530001

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No.C-1,
"G" Block, Bandra Kurla Complex, Bandra
(East),
MUMBAI - 400 051

Company Code No. : GUJALKALI

Dear Sir,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24.

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith Business Responsibility and Sustainability Report (BRSR) which forms the part of Company's 51st Annual Report for the FY 2023-24.

The Business Responsibility and Sustainability Report, a part of Annual Report is also available on the website of the Company and can be accessed at:

https://gacl.com/wp-content/uploads/2024/08/Final-BRSR_2024_29082024.pdf

We request you to kindly take the above information on record.

Thanking you,

Yours faithfully,
for GUJARAT ALKALIES AND CHEMICALS LIMITED

(S.S.BHATT)
COMPANY SECRETARY & CGM (LEGAL, CC & CSR)

Encl.: as above.

E-mail : cosec@gacl.co.in

ANNEXURE – 5 to Board's Report
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
SECTION A: GENERAL DISCLOSURES
I. Details of the Listed Entity

S.No.	Requirement	Company Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L24110GJ1973PLC002247
2.	Name of the Listed Entity	Gujarat Alkalies and Chemicals Limited
3.	Year of Incorporation	1973
4.	Registered office address	P.O. Ranoli - 391350, Dist. Vadodara, Gujarat, India
5.	Corporate address	P.O. Ranoli - 391350, Dist. Vadodara, Gujarat, India
6.	E-mail	investor_relations@gacl.co.in cosec@gacl.co.in
7.	Telephone	+91 265 6111000 / 7119000
8.	Website	www.gacl.com
9.	Financial year for which reporting is being done	1 st April 2023 – 31 st March 2024
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange (NSE) of India Limited Bombay Stock Exchange (BSE)
11.	Paid-up Capital	734369280
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	Shri Swaroop P. IAS
	Designation	Managing Director
	Telephone Number	0265 –6111210
	Email Address	md@gacl.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	
	Disclosures under this Report are made on Standalone Basis.	
14.	Name of assurance provider	Not Applicable as per SEBI's criteria.
15.	Type of assurance obtained	Not Applicable.

II. Products/services

16.	Details of business activities (accounting for 90% of the turnover):		
S. No.	Description of Main Activity	Description of Business Activity	%Of Turnover of the entity
1	Bulk Chemical Products	Manufacturing and Marketing of Chemicals	100%

17.	Products/Services sold by the entity (accounting for 90% of the entity's Turnover):		
S. No.	Products / Services	NIC Code	% of total Turnover Contributed
1	Caustic Soda Lye	201	28.15%
2	Caustic Soda Flakes	201	13.42%
3	Methylene Chloride	201	7.31%
4	Phosphoric Acid	201	6.84%
5	Hydrogen Peroxide	201	6.80%

6	Aluminium Chloride	201	6.05%
7	Caustic Potash Flakes	201	5.03%
8	Sodium Chlorate-Powder	201	4.50%
9	Caustic Soda Prills	201	3.93%
10	Potassium Carbonate Granule	201	3.26%
11	Caustic Potash Lye	201	2.53%
12	Hydrogen Gas Compressed in Cylinder	201	2.10%
13	Poly Aluminium Chloride	201	1.54%

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	1	4
International	Nil	Nil	Nil

19. Markets served by the entity:	
a. Number of locations	
Location	Number
National (No. of states)	26*
International (No. of Countries)	55

* No. of states also includes 4 union territories.

19. b. What is the contribution of exports as a percentage of the total turnover of the entity?	
20.14 %	

19. c. A brief on types of customers	
The Company serves soaps and detergents, glass, chemicals, fertilizers, textiles, alumina refining, water treatments, paper, pharma customers, etc. both directly as well as through dealers. Our Chlor-Alkali business supports varied range of applications including the production of pulp and paper, soaps, detergents, viscose fibre, zeolites, food additives, textile processing and more. The business largely serves the need of diverse and critical industries. (B2B).	

IV. Employees

20. Details as at the end of Financial Year:						
a. Employees and workers (including differently abled):						
S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	655	635	96.95	20	3.05
2.	Other than Permanent (E)	7	7	100.00	0	0.00
3.	Total employees (D + E)	662	642	96.98	20	3.02
WORKERS						
4.	Permanent (F)	710	691	97.32	19	2.68
5.	Other than Permanent (G)	3252	3104	95.45	148	4.55
6.	Total workers (F + G)	3962	3795	95.78	167	4.22

20. b. Differently abled Employees and workers:						
S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	5	5	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	5	5	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	4	4	100	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	4	4	100	0	0

21. Participation/ Inclusion/ Representation of women			
	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5
Key Management Personnel (other than MD)	2*	0	0
* Other than MD as on 31.03.2024.			

22. Turnover rate for permanent employees and workers									
	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in Year prior to Previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.28	15.00	9.46	8.45	26.92	9.24	4.58	9.52	4.75
Permanent Workers	0.86	5.26	0.97	0.14	0	0.14	0	0	0

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

23. a. Names of holding / subsidiary / associate companies / joint ventures				
S. No.	Name of the holding /subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity?(Yes/No)
1	GACL-NALCO Alkalies and Chemicals Private Limited	Subsidiary	60%	Yes
2	Vadodara Jal Sanchay Private Limited	Joint Venture	15%	No*

*The JV company is yet to start its operations. Therefore, there is no direct participation by the JV in the BR initiatives of the Company, at present.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
(ii) Turnover (in Rs.)	INR 370277.04 lakhs
(iii) Net worth (in Rs.)	INR 469860.87 lakhs

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:

	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
Stakeholder group from whom complaint is received	(If Yes, then provide web-link for grievance redress policy)	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 https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholder)	Yes https://gacil.com/wp-content/uploads/2023/12/Investor-Grievance-Redressal.pdf	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes https://gacil.com/wp-content/uploads/2023/12/Investor-Grievance-Redressal.pdf	40	0	NA	37	0	NA
Employees and workers	Yes https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf	Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners	Yes https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf	Nil	Nil	NA	Nil	Nil	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	R	The Company may encounter Significant environmental risks due to climate change, including water scarcity and extreme weather events.	GACL has opted for climate resilient infrastructure and appropriate strategies are in place to prevent any kind of disruptions to business.	N

2	Energy Consumption	R	Higher energy consumption poses significant risks to a company like GACL from environmental and financial perspectives. It increases the greenhouse gas emissions, resulting in a negative image of the company. This can also impact the company's efficient energy management.	GACL has controls & procedures in place to monitor and control the energy consumption. The Company continuously monitors the energy consumption across its operations.	N
3	GHG & Air Emission	R	Higher carbon emissions substantially contribute to air pollution and adverse environmental impact. This has significant risks to the Company from regulatory and reputational perspective.	GACL has initiated the transition to renewable energy sources to reduce carbon footprints and emissions. GACL has been capturing CO ₂ from flue gas to produce a value-added product, namely Potassium Carbonate. Additionally, the Company has developed 40 hectares of Mangrove at the Dahej location.	N
4	Renewable Energy	O	GACL is gradually shifting towards renewable energy, which will help reduce operating costs, increase profitability, and meet regulatory compliances through reduced emissions.	The Company has installed various Windmills having total Wind Power capacity of 171.45 MW. In addition, the Company has also installed 35 MW Solar Power Plant to meet the Solar Renewable Purchase Obligations. The Company has also installed 563 KW Solar Rooftop Power Plant at Vadodara Complex and 220 KW Solar Rooftop Power Plant and 640 KW floating solar Power Plant at Dahej. In addition to this, during the first quarter of FY 2024-25 GACL has successfully tied up with NTPC Vidyut Vyapar Nigam Limited (NVVNL) and Tata Power Trading Company Limited (TPTCL) for supply of solar power to the Company from their 50 MW and 70 MW solar power installations respectively. This will result into reduction of the cost of electric power by increasing renewable power content to about 40% on annual basis. The Company is in process of targeting to achieve 80% of green power out of its total requirements in next 2-3 years.	P

5	Water consumption and waste generation	R	Water consumption in an excessive quantity is a potential risk for a chemical company. This will impact water availability leading to water scarcity, and dependency on local water supplies. Further, this will be resulting in environmental concerns, reputational damage and cost escalation in the company's reputation. Waste generation poses risk to regulatory compliances and increases operating costs.	GACL has adopted responsible usage of water by tracking water withdrawal, consumption and discharge. Also, a part of the water is recycled and reused. The Company has also planned to purify the sewage water of Vadodara Municipal Corporation and use it in the plant. A floating solar power plant has been installed in one of the water reservoirs to reduce evaporation losses. The Company has also participated in desalination project of 100 MLD water set up by GIDC at Dahej. GACL share in this project is 10 MLD water. This amounts to about 75 – 80% of water requirement at Dahej complex met through desalinated water, thereby reducing use of surface water.	N
6	Compliance Management	R	Any non-compliance to the statutory requirements by the Company may result into disruptions in operations, penalties, and loss of reputation.	GACL has established a system to track and address all the statutory compliances. The Company has adopted Compliance Management System and places report on compliances before the Board quarterly. During the year 2023-24, GACL had conducted a quiz on Prohibition of Insider Trading in questionnaire form for Designated Employees to create awareness. The Designated employee had to get minimum 80% marks to qualify the quiz. All the Designated Employees have completed the same.	N
7	Labour standard, Human rights grievances & working conditions	R	Reported incidents of human rights breach, unethical labour practices within the Company leads to disruptions in operations, fine, penalties and reputational risk.	GACL has adopted policies to comply with labour laws, respect human rights and maintain healthy working conditions. Mechanisms are also in place to cater needs of the workforce and address grievances of the employees and workers.	N
8	Corruption & Bribery	R	Reported instances of corruption and bribery pose significant risks by loss of credibility, ethical standards and corporate governance.	GACL has adopted and implemented ABAC policy to ensure that appropriate procedures are in place to avoid any instance of corruption and bribery. The policy can be accessed at – https://gacil.com/wp-content/uploads/2023/12/Anti-Bribery-Anti-Corruption-Policy.pdf There was no event of Corruption & Bribery during the year 2023-24.	N

			It also adversely affects the business, by reputational damage, ending stakeholders' trust and losing business opportunities and partnerships.		
9	Occupational health & safety	R	GACL operates in chemical industry, hence OHS is one of the major risks for the employees and workers handling chemicals.	GACL has implemented OHS Management System and OHSEE policy. https://gacil.com/wp-content/uploads/2023/12/aea7e_human_resource.jpg Regular safety training, toolbox talk, and third-party safety audits are conducted. Kindly refer to Principle 3 for more details. During the first quarter of FY 2024-25 GACL has successfully launched "Sawasthya Setu" application under Intranet module of the Company in which employees of the Company can see his / her medical history / reports.	N
10	Community Relations & Engagement	O	Continuous and regular engagement with the community around GACL, helps the company to operate smoothly, and implement it's programs for the community effectively. This helps the company to become socially responsible.	The company has taken several initiatives under its CSR activities for the upliftment of communities around its operation. Those initiatives include the right to education, skill development, Career guidance to youth, health care, sanitation, nutrition, women empowerment, and Animal husbandry etc. Please refer to principle 8 for more details.	P
11	Sustainable Supply Chain Management	O	The Company having more than 35 products and corresponding raw materials, proximity to consumers, source of major raw materials and connectivity to rail, road and ports are vital for efficient and sustainable supply chain management	The major raw material, Salt, is largely sourced from surrounding areas (within radius of 200 km), key customers are served through dedicated pipelines, a country wide dealers' network is established for reaching out to all consumers through the most efficient rail, road or sea route.	P

SECTION B: MANAGEMENT & PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure	P	P	P	P	P	P	P	P	P
Questions	1	2	3	4	5	6	7	8	9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	All Policies of GACL can be accessed at: https://gac1.com/other-financial-information/ Kindly refer to Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.	Yes, GACL is ISO 14001, 45001, 50001, and 9001 certified.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Kindly refer to note 2								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Note:1. a. The Company has formulated and implemented following policies in accordance with the Principles of NGRBC-

NGRBC Principle	Name of Policy	Link of the Policy
Principle 1	- Anti Bribery and Anti Corruption Policy - Nomination & Remuneration-Cum-Board Diversity Policy - Business Responsibility and Sustainability Policy	https://gac1.com/wp-content/uploads/2023/12/Anti-Bribery-Anti-Corruption-Policy.pdf https://gac1.com/wp-content/uploads/2023/12/Nomination-Remuneration-Cum-Board-Diversity-Policy.pdf https://gac1.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf
Principle 2	- Supply Chain Policy - Business Responsibility and Sustainability Policy	https://gac1.com/wp-content/uploads/2024/02/86543_supply_chain.pdf https://gac1.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf
Principle 3	- Business Responsibility and Sustainability Policy - Human Resource Policy - Training and Development Policy - QHSEE Policy - Risk Management Policy - Grievance Handling Policy	https://gac1.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf https://gac1.com/wp-content/uploads/2023/12/aea7e_human_resource.jpg https://gac1.com/wp-content/uploads/2023/12/25810_training.jpg https://gac1.com/wp-content/uploads/2023/12/QHSEn_Policy_Eng.jpg https://gac1.com/wp-content/uploads/2023/12/Risk-Management-Policy.pdf https://gac1.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf

Principle 4	• Risk Management Policy • Grievance Handling Policy	• https://gacil.com/wp-content/uploads/2023/12/Risk-Management-Policy.pdf • https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf
Principle 5	• Risk Management Policy • Grievance Handling Policy	• https://gacil.com/wp-content/uploads/2023/12/Risk-Management-Policy.pdf • https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf
Principle 6	• QHSEE Policy • Business Responsibility & Sustainability Policy	• https://gacil.com/wp-content/uploads/2023/12/QHSEn_Policy_Eng.jpg • https://gacil.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf
Principle 7	• Business Responsibility & Sustainability Policy	• https://gacil.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf
Principle 8	• Corporate Social Responsibility Policy	• https://gacil.com/wp-content/uploads/2023/12/CSR_POLICY-1.pdf
Principle 9	• Information Technology Cyber Security Policy • Risk Management Policy • Grievance Handling Policy	• https://gacil.com/wp-content/uploads/2023/12/Information-Technology-Cyber-Security-Policy.pdf • https://gacil.com/wp-content/uploads/2023/12/Risk-Management-Policy.pdf • https://gacil.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf

Note 2 : Please refer to the following table.

Principles	Objectives	Commitments
Principle 1	• All employees shall be trained on the company's ethics policy and code of conduct	• GACL is Committed towards ethical standards and avoiding any instances related to bribery, corruption, and unethical practices.
Principle 2	• All major suppliers shall be assessed basis on the environmental and social parameters	• GACL is committed to engaging with major suppliers.
Principle 3	• Ensure zero incidents in all operations.	• GACL is committed to fostering employee well-being through strong emphasis on mental health, and employee assistance programs.
Principle 4	• Ensure enhancement in stakeholder engagement	• GACL is committed to engaging with stakeholders on periodic basis to boost the confidence of all the stakeholders.
Principle 5	• All employees shall be trained on the company's human rights policy. https://gacil.com/wp-content/uploads/2023/12/aea7e_human_resource.jpg	• GACL is committed to upholding and respecting the rights of employees and workers with respect to equal opportunity, non-discrimination, safety and security
Principle 6	Waste • Adopt 4R strategy (Reduce, Reuse, Recycle and Recovery) for managing non-hazardous and hazardous waste across our operations Water • Engage with communities' water stewardship program Energy & Emission • Invest in renewable sources of energy across all the operations.	Waste • GACL is committed to minimising waste by co-processing which can be used as input or others. We intent to collaborate with premier institutes for exploring reuse of brine sludge and under discussion with few of them. Water • GACL is committed to reducing our water footprint and across our operations. We have conducted water study and are in process to implement observations / suggestions mentioned in the report. Energy & Emission • GACL is committed to reducing GHG emissions in operations by creating GHG inventory of scope 1 and 2 emissions. We have target of increasing renewable energy share by more than 30 % by financial year 2024-25 as compared to existing 25 %.

Principle 7	Ensure to participate more with public and regulatory policy, in a manner that is responsible and transparent	GACL is committed to enabling more initiative to participate more with various trade representation for this purpose in a responsible and transparent manner.
Principle 8	Ensure enhancement in inclusive growth and equitable development	GACL is committed to enabling initiatives towards community development.
Principle 9	Ensure enhancement in value addition to the consumers.	GACL is committed to enhance value to its customers by periodically engaging with them to identify their needs and expectations.

II. Governance, Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Established in 1973, in its 51st year since inception, Gujarat Alkalies and Chemicals Limited (GACL) has witnessed another productive and eventful year in the chemical manufacturing sector, striving towards a sustainable future. GACL has consistently placed a strong emphasis on the well-being of both people and the planet in its business pursuits, resulting in sustained operations in a highly competitive market. The Company has a track record of giving importance to its core values, which enabled it to be an undisputed leader in chemical manufacturing segments where it operates. The Company has grown into one of the leaders with an aggregate capacity of 8,52,750 MTA of caustic soda from the modest beginning made in 1976 at 37425 MTA.

GACL is deeply committed to integrating Environmental, Social, and Governance (ESG) principles into its core operations. The Company prioritizes ethical conduct, upholds rigorous standards for its products and processes, and consistently seeks avenues for improvements directed towards conservation of natural resources. GACL diligently adheres to all applicable regulations and steadfastly works towards nurturing a sustainable and promising future.

Transparency and Governance:

GACL is committed towards robust corporate governance through high ethical standards, integrity, excellence, and responsibility. The Company ensures stringent ethical standards across all its interactions, prioritizing transparency, honesty, and fairness in its every endeavour.

Learning, Development and Innovation:

The Company embraces continuous learning and development as a catalyst for driving innovation within its operations. This commitment to ongoing learning has facilitated the integration of new technologies and enhanced process efficiencies, resulting into reduced wastages and a more environmentally responsible approach. Consequently, these endeavours have led to optimized operational costs for the Company.

As a part of its R&D efforts, the Company has developed improved processes for manufacturing high-purity guaiacol, cold-water-soluble methyl cellulose, High Purity Vanillin, Cold Water-Soluble Hydroxy Propyl Methyl Cellulose. In addition to this, it has also developed an improved process for the crystallization for manufacturing sodium percarbonate powder treating sodium cyanide-containing liquid effluent on Industrial scale. Also, the Company has developed an improved process to produce hydrazine hydrate, for which commercial production has commenced. Contributing towards "AatmaNirbhar Bharat Abhiyan", GACL has set up a plant to manufacture Hydrazine Hydrate (N₂-H₄.H₂O) for which our country is mostly dependent on imports from other countries. The indigenous environment-friendly technology developed by us is our contribution towards the dream of our nation i.e., "Make in India". For this, we had collaborated with the Indian Institute of Chemical Technology (Hyderabad), one of the leading CSIR laboratories, and have received joint patents in India and USA for this process. The plant, based on indigenously developed and patented technology, is currently under stabilization for optimized operations.

The Company implemented a water recycling plan and water conservation strategies overseen by the Research and Development (R&D) Department. It has developed In-house Scale Corrosion Inhibitors (i.e Scalewins) and Biocides (i.e. Biowins) formulations, serving as scale corrosion inhibitors and biocides, respectively, to manage scale, corrosion, fouling and biological growth in the cooling water system. Tailored formulations are applied for the treatment of the cooling water systems, with technical support provided by the R&D team. These formulations play a critical role in mitigating scale and corrosion in the cooling water system, contributing to significant water conservation efforts by increasing the Cycle of Concentration (COC) of cooling towers. This treatment has successfully enabled the achievement of a high COC.

The Company has invested in a joint desalination water plant to meet most of its water requirement at its Dahej Complex, thereby conserving surface and ground water for agriculture purpose.

Vadodara Jal Sanchay Pvt. Ltd.

A Special Purpose Vehicle / Joint Venture Company in the name of Vadodara Jal Sanchay Private Limited (VJSPL) was incorporated on 22.07.2020 for establishment of new secondary treated waste water plant (STP) of 50 MLD at Vadodara, Gujarat jointly by Gujarat Alkalies and Chemicals Limited (GACL), Gujarat State Fertilizers & Chemicals Limited (GSFC), Gujarat Industries Power Company Limited (GIPCL) and Vadodara Municipal Corporation (VMC).

Efficient Supply chain

The Company procures a substantial volume of raw materials from a large number of Micro, Small and Medium-sized Enterprises (MSME) within India. One of the primary raw materials, salt, is sourced from nearby MSMEs. The Company capacitated these salt producers for efficient salt farming and the production of high-quality salt. These arrangements not only ensure the best quality requiring minimum consumption of chemicals for further purifications, but also a dependable supply chain. Further, the company benefits from its close proximity to rail, road, and sea transportation infrastructure, allowing cost-effective transportation of products to distant locations. Additionally, the company has established a robust nationwide network of dealers, serving as extended arms of the company to reach all end-users. Moreover, the company caters to nearby customers through dedicated pipelines.

GACL Foundation Trust (GFT), a CSR arm of GACL, initiated welfare activities of salt workers and their children. GFT in partnership with Gram Vikas Trust, Bharuch initiated “Vidhya Sathi” education project. Under this project education classes are conducted at three salt pan areas of Dahej, Gandhar and Paniyadara of Vagra Taluka of Bharuch District catering around 81 children.

Diversified Energy Sourcing

As a Chemical manufacturing company, Company's operations are heavily reliant on energy. The Company has installed various Windmills for captive use having total Wind Power capacity of 171.45 MW. In addition, the Company has also installed a 35 MW Solar Power Plant to meet its own requirements and to also meet its Renewable Purchase Obligations. The Company has installed a 563 KW Solar Rooftop Power Plant at Vadodara Complex and 220 KW Solar Rooftop Power Plant & a 640 KW floating solar Power Plant at its Dahej Complex. Both at Vadodara and Dahej complexes the Company has also installed Back Pressure Turbines (BPT) which helps in recovering energy from high pressure steam in the form of electric power. The Company has executed PPAs with M/s NVVNL for supply of solar power from a 50 MW capacity solar power installation and with M/s Tata Power for supply of solar power from a 70 MW solar park as a short to medium term measure.

The Company is also in discussions with M/s NTPC Renewable Energy and other developers for supply of more than 100 MW Renewable power on Hybrid/Round-The-Clock (RTC) basis.

GACL hosted a sectoral workshop on “Best Practices in Energy Efficiency in the Chlor-Alkali Sector: A Path for Decarbonization,” under the UK-India Technical Assistance Programme, ASPIRE, initiated by the Foreign Commonwealth and Development Office (FCDO), UK Government, in collaboration with the Bureau of Energy Efficiency, Ministry of Power, Government of India, at its Dahej Complex.

Responsible Corporate Citizenship

GACL believes in the importance of community development. To create a positive and enduring impact on society, the company has undertaken various CSR projects through its CSR arm viz. GACL Foundation Trust. Those projects include the promotion of education, HMDC/Special children, Health, Nutrition Hygiene & sanitation, Sustainable livelihood & Skill development, promotion of Art Culture & Heritage, Water conservation and Environmental projects.

The Company aspires to serve as an exemplary organisation in facilitating social progress and enhancing community welfare.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

The Managing Director, Company Secretary and Chief Financial Officer of the Company shall be jointly and severally responsible for implementing the Business Responsibility and Sustainability Policy. The Managing Director of GACL shall be the Head of Business Responsibility and Sustainability and will oversee the implementation of the Policy.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes. The Board of Directors of the Company have constituted the ESG Committee.

The said Committee is responsible for reviewing and approving the action plan formulated by the Company to carry out its Business Responsibility and Sustainability Report (BRSR) and Environmental, Social, and Governance (ESG) obligations and to recommend the same to the Board, from time to time.

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)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	All the ESG Policies are reviewed by the Managing Director, Company Secretary and Chief Financial Officer of the Company on periodic basis.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	All the policies are evaluated to determine their effectiveness in accordance with the latest developments in ESG space pertaining to applicable national/international standards and legislative requirements. If required, appropriate changes are made to the policies and the same are duly communicated to all stakeholders.																	

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
GACL is looking forward to carrying out an independent assessment/ evaluation of the implemented policies by an external agency.								

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)	Not Applicable. GACL has formulated policies in accordance with nine NGRBC principles. Kindly refer to the explanation of Question 1, Section B of BRSR.								
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 programmes on any of the principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	- Vigil Mechanism-cum-whistle blower policy - Prohibition of Insider Trading - Code of Conduct of the Company - Training on the principles of BRSR and GACL policies - Training on Cyber Security Awareness	100%
Key Managerial Personnel	8	- POSH - Insider Trading - Cyber Security - Awareness on Indian Constitution - Negotiation Skills - Emergency Response Plan	100%
Employees other than BoD and KMPs	210	- Negotiation Skills - Presentation Skills - Supervisory Skills Development - Managerial Skills Development - Neuro Linguistic Programming - The 7 Habits of Highly Effective People - Behavior Based Safety - Emergency Response Plan - Safety in Chemical Plant - Health Awareness Sessions on Diabetes, Hypertension, Skin Diseases and Skin care, know your heart.	82%
Workers	210	- Time Management - Negotiation Skills - Emergency Response Plan - Safety in Chemical Plant - Fire Fighting Training	83%

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

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

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

GACL has not received any fines/penalties /punishment/ award/ compounding fees in the reporting period.

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
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Not Applicable. GACL has not received any form of fines/ penalties/ punishment/ award/ compounding fees against any of the NGRBC principles for the reporting period.

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

Yes, the Company has Anti Bribery and Anti-Corruption policy in place that applies to all employees (whether permanent, fixed-term or temporary), personnel resources provided by third parties on a contractual basis, Business Partners including consultants, contractors, their respective employees, trainees, seconded staff, casual workers, volunteers and interns working for GACL at all levels. The policy ensures appropriate anti-corruption and anti-bribery procedures are in place across GACL to avoid any violations of applicable laws and regulations. The Anti-corruption and Anti-bribery policy has been publicly available on the official website of GACL which can be accessed at <https://gac1.com/wp-content/uploads/2023/12/Anti-Bribery-Anti-Corruption-Policy.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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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. GACL has not received any form of penalties for any NGRBC principles for the reporting period.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	48.20	49.21

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	65.07%	66.51%
	b. Number of dealers / distributors to whom sales are made	50 Nos.	50 Nos.
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	72.44	74.17
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	11.49	8.73
	b. Sales (Sales to related parties / Total Sales)	2.23	3.16
	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. 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, The Company has processes in place to avoid conflict of interest involving members of the board in it's "Code of Conduct for the Directors of Gujarat Alkalies and Chemicals Limited". The same can be accessed at - <https://gacl.com/wp-content/uploads/2023/12/For-Directors.pdf>

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.

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvement in environmental & social impacts
R&D	-	-	NA
Capex	15.82%*	0.6%**	* Installation of Inductive Coupling Plasma for monitoring & controlling metal content in products and waste streams. ** Modification in CCU, installation of dual-fire burner, installation of steam turbine and other VFDs.

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

Yes. GACL has established practices to ensure sustainable sourcing of key raw materials. A supply chain and purchase policy is in place. The policy is available at https://gacl.com/wp-content/uploads/2024/02/86543_supply_chain.pdf

A brief of the sustainable sourcing practice by GACL is mentioned below:

The Company has considered economical aspects, environmentally friendly processes and giving due weightage to social aspects which reflects sustainable sourcing in the procurement policy.

The Company has appealed to all its major suppliers to adopt sustainable sourcing in their business.

One of the major raw materials is Salt, a natural product produced from either sea water or subsoil water by natural evaporation process in sunlight. No chemical which may harm the environment is used during the manufacturing process of Salt. It is transported in bulk in the vehicle and no packaging material is used. Considering environment-friendly usage, we had changed the specifications of Salt from July 2017 and washed Salt is used at both complexes. By using improved quality salt, chemical consumption and sludge generation has reduced considerably. We procure about 8 (eight) lakhs MT of Salt for Baroda & Dahej complexes from the manufacturers who have salt works spread over different locations within State and these comprise very small to large manufacturers. We have been using Rail rakes instead of Trucks for transportation of major quantity of Salt from faraway places like Maliya, Gandhidham which is an eco-friendly means of transportation.

Another major raw materials are Potassium Chloride and Rock Phosphate which are natural materials available in the mines. Both these are imported materials from Canada & Jordan and annual consumption is about 0.60 Lakhs MT & 1.60 Lakhs MT respectively for manufacturing of Potassium Hydroxide & Phosphoric Acid respectively.

Being natural material no processing is required for meeting our requirement and hence no chemicals are consumed. Both the materials are transported in bulk by ship by aggregating the requirement of multiple users thus saving in fuel consumption. Local transportation of Rock Phosphate is also done in bulk. However, local transportation of Potassium Chloride is done in bags which are reusable & recycled. Both these materials are nonhazardous and not harmful to the operating people.

Packaging materials like carboys, barrels, bags etc. which are used for filling the finished products are procured from the nearby sources and from small vendors. These packaging materials can be recycled & reused for other purposes. In procurement of certain raw materials like Lime, Alumina Tri Hydrate we have changed packaging size from 50 kg to jumbo bag of 1 MT. Jumbo bags can be reused for other purposes.

We support MSME vendors, procure material from them, strive to release payment to them as per government directives and indirectly help to create employment.

GACL Foundation Trust (GFT), a CSR arm of GACL, initiated welfare activities of salt workers and their children. GFT in partnership with Gram Vikas Trust, Bharuch initiated "Vidhya Sathi" education project. Under this project education classes are conducted at three salt pan areas of Dahej, Gandhar and Paniyadara of Vagra Taluka of Bharuch District catering around 81 children.

GFT had provided free medical services to 599 patients by conducting medical health camps at Dahej, Gandhar and Paniyadara salt pan areas in partnership with Shrimati Jayaben Mody Hospital, Ankleshwar. Thus, GACL Foundation Trust also focused on Agariya's health issues.

We have multiple sources of power viz. renewable energy and state grid. We are sourcing natural gas from GAIL and GSPL.

For entire (100%) procurement of our Company, we follow Procurement Policy of our Company that supports sustainable sourcing.

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

Majority inputs were sourced sustainably. GACL is committed to ensure further sustainable sourcing to optimize the sources of supply.

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.

We are manufacturing basic chemicals which are used by other manufacturing industries and thus our products become part of the final product being manufactured by them. The Plastic waste and E-waste (used as packing material and/or electronic items) are safely handed over to the authorised recyclers. Metal containers are sent back to us for refilling. The plastic waste generated from the packaging of raw materials and equipments is sold through authorised dealers.

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, EPR is applicable to GACL. EPR under Plastic waste management rules is applicable. As per target mandated by CPCB, EPR credit is obtained from authorised PWPs for the plastic waste generated from the import of chemicals in the form of packaging materials.

PRINCIPLE 3 - BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

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

Category	% Of employees covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	635	635	100	635	100	0	0	635	100	0	0
Female	20	20	100	20	100	20	100	0	0	0	0
Total	655	655	100	655	100	20	3.05	635	96.95	0	0
Other than Permanent Employees											
Male	7	7	100	7	100	0	0	7	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	7	7	100	7	100	0	0	7	100	0	0

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

Category	% Of workers covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	691	691	100	691	100	0	0	691	100	0	0
Female	19	19	100	19	100	19	100	0	0	0	0
Total	710	710	100	710	100	19	2.68	691	97.32	0	0
Other than Permanent workers											
Male	3104	3104	100	3104	100	0	0	0	0	0	0
Female	148	148	100	148	100	148	100	0	0	0	0
Total	3252	3252	100	3252	100	148	4.55	0	0	0	0

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well- being measures as a % of total revenue of the company	0.25%	0.21%

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

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	99.55%	100%	Yes	99.18%	100%	Yes
Gratuity	99.55%	26%	Yes	99.18%	23%	Yes
ESI	NA	100%	Yes	-	100%	Yes
Others – please specify	-	-	-	-	-	-

Note: (1) Workers sourced through 3rd Party are provided PF and ESI benefits.

(2) Employees retained as Consultants / Advisors after attaining superannuation age are not covered under PF and Gratuity.

3. Accessibility of workplaces

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

Yes, the Premises of GACL are accessible to differently abled employees and workers.

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.

BRSR policy which states that “The Company shall provide and maintain equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation”. The policy can be accessed at the given link:

<https://gacil.com/wp-content/uploads/2023/12/Business-Responsibility-And-Sustainability-Policy.pdf>

Additionally, GACL is in the process of establishing and implementing the equal opportunity policy.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	100%	100%	N.A	N.A
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, GACL has a grievance redressal mechanism in place and Industrial Relation Committee comprising of Sr. Executives and Representatives of Permanent Workers. GACL has a Grievance Redressal Procedure for all the stakeholders available at https://gac.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf GACL has established Grievance Handling Committee and the Committee is responsible for investigating the grievance and liaising with the stakeholders, developing resolutions and actions to rectify any issues. All grievances are received by HR and the Grievance Handling committee are acknowledged within 5 days of receiving. The committee is responsible to investigate the matter in coordination with the concerned employee and communicate with relevant stakeholders to resolve the complaint. During the year 2023-24, the Company has not received any grievance under this policy.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	662	0	0	608	0	0
Male	655	0	0	589	0	0
Female	7	0	0	19	0	0
Total Permanent Workers	710	686	96.62	731	693	94.80
Male	691	671	97.11	712	678	95.22
Female	19	15	78.95	19	15	78.95

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	642	642	100	642	100	594	594	100	594	100
Female	20	20	100	20	100	19	19	100	19	100
Total	662	662	100	662	100	613	613	100	613	100
Workers										
Male	3795	3795	100	3795	100	3778	3778	100	3778	100
Female	167	167	100	167	100	162	162	100	162	100
Total	3962	3962	100	3962	100	3940	3940	100	3940	100

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (C)	% (D/C)
Employees						
Male	642	642	100	594	594	100
Female	20	20	100	19	19	100
Total	662	662	100	613	613	100
Workers						
Male	889	889	100	899	899	100
Female	20	20	100	20	20	100
Total	909	909	100	919	919	100

10. Health and safety management system:

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

Yes, GACL has established an Occupational Health and Safety Management System in line with ISO 45001:2018 standard requirements. All the business units of GACL are certified with ISO 45001:2018. GACL has established a QHSEE policy: https://gacl.com/wp-content/uploads/2023/12/QHSEEn_Policy_Eng.jpg to carry out daily operations in line with all the applicable legal requirements on health & safety. GACL also organizes various health and safety trainings for the employees including contractors for the effective implementation of health and safety management system. GACL has constituted a safety committee that meets quarterly and has participation from management and non-management. Proper measures are taken concerning the use of PPEs within the site. Every month safety trainings are conducted for employees and workers. Toolbox talks are organized as and when required. GACL has implemented an emergency response plan and training on the same is imparted.

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

GACL has implemented HIRA as per ISO requirements which is yearly reviewed. Job safety analysis is conducted by the safety team to identify work-related risks. All the information is manually recorded. GACL has an incident accident reporting mechanism. The plant head is informed of the incident from the workers and an investigation is conducted against it. Subsequently, suggestions and corrective actions are taken. Additionally, safety inspection and auditing programs, safety observation programs, process hazard analysis and plant safety rounds has been taking place across units.

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

Workers can report work-related hazards and remove themselves from such risks by communicating with safety officers during daily plant rounds. GACL has also implemented safety permit system. Additionally, the company has nearmiss / potential incident observation reporting program having its linkage to reward and recognition program that also cover addressing such work related hazards.

As on 31.03.2024, the Vadodara Complex of the Company has completed 612 accident-free days, and Dahej Complex-1 and Dahej Complex-2 have completed 291 and 594 accident-free days respectively.

In order to inculcate safety culture, we had celebrated National Safety Day on 4th March, 2024 by organizing various competitions.

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

GACL Employees and Permanent Workers as well as their dependent family members have either access to non-occupational medical and health care services at empanelled hospitals and medical centres or reimbursement of Medclaim premium subject to a ceiling amount. The non-permanent workers are covered under the Employees State Insurance Scheme and Workmen Compensation Policy for non-occupational medical assistance. The Company also reimburses Medclaim insurance premiums subject to a ceiling amount to all its retired employees and surviving spouses.

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

Safety Incident/Number	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.08
	Workers	0.11*	
Total recordable work-related injuries	Employees	16	12
	Workers		
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	1

*Only for the worker category at Dahej location.

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

GACL is IMS-certified company and complies with the requirements as prescribed in the relevant standards e.g ISO 45001 including complying with all applicable legislation and other obligations to which the company subscribe related to ensuring a safe and healthy workplace. GACL has a dedicated team to take decisions to ensure safe and healthy workplace. GACL organizes quiz competitions, poster making, elocution on safety topics and celebrating safety week. All the winners are provided with certificates and prize money. Apart from these activities, the company conducts training and awareness sessions on safety in the chemical industry, emergency response plan, toolbox talks, fire safety etc. GACL has a robust firefighting system comprising fire hydrants, smoke detectors, fire extinguishers, public address system. Mock drill on fire safety is also organized by GACL that provides first-hand experience to the employees and workers. The company has published a pocketbook on safety for quick reference to employees and workers. All the departments including contractors have taken safety oath to adhere to the safety measures within the GACL's premises. An annual external audit of the safety system is being conducted and a monthly internal safety audit is also being conducted to review the performance of Occupational Health and Safety Management System.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%
Annually as per MSISC requirement safety audit is conducted by a third party.	

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.

GACL has implemented corrective actions suggested in the safety audit conducted by the third party. Such as, bag stacking was eliminated because it caused injury. The safety manual and on-site emergency plans were updated. Assembly points were shifted from the centre to the boundary of the company to make it more convenient.

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.

GACL has identified stakeholders as individuals or groups that have interests that are affected or could be affected by our business activities. Based on the identification, GACL has categorized them into internal and external groups. GACL believes in engaging with stakeholders on a periodic basis to understand their expectations and concerns and address them. GACL has identified the following stakeholder groups:

S.No.	Stakeholder Group	Importance
1	Shareholders and Investors	Shareholders and investors help to drive overall business growth for our company by providing capital investment.
2	Customers	Customers are the foundation for the growth of a company. Customer satisfaction is key to our growth and their negative feedback may cause reputational damage. Impactful and positive feedback from customers is key to growing gradually.
3	Employees and Contractual workforce	Employees and the contractual workforce ensure the smooth functioning of the day-to-day operations of the company. Employees help our organisation by bringing innovative ideas and various perspectives, which lead to innovation and the development of new products and processes. This results in sustainable growth and boost the profit of the company.
4	Regulatory bodies	Engaging periodically with the regulatory bodies allows us to remain compliant with the latest rules and regulations and gives us access to guidance and protocols to safely manage chemicals produced at our sites.
5	NGOs & Local Communities	NGOs help us to better implement our social and environmental initiatives for the local communities and to reach the last mile through our various CSR initiatives. Engaging with local communities gives us the social license to operate.

6	Contractors (Who provide manpower)	Contractors support us with contract workers providing us with greater flexibility to scale up or down as needed for our operations.
7	Suppliers	Our suppliers help us procure high-quality raw materials required for our end-products and ensure timely delivery of our products to our consumers.
8	Logistics Partners	Our logistics partners facilitate the uninterrupted transportation of our products to our consumers.

2. List stakeholder groups identified as key for your entity & the method, frequency & purpose of engagement with each stakeholder group.

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)-Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Shareholders / Investors	No	Annual reports, Annual General Meeting, Newsletter, Emails, Advertisement	Annually/ Quarterly/ Periodically	State of affairs of the Company
Customers	No	Emails, Customer satisfaction survey, through direct interaction	Quarterly/ Annually	- Ethical business practices - Increased awareness for partnering in green initiatives - Safe handling of products - Customer complaints redressal
Employees and Contractual workforce	No	Notice Boards, emails, regular training, one-to-one meetings	Continuous	- Work-life balance - Transparent appraisal and promotion policy - Fair remuneration structure - Career Development Plan - Productivity enhancement - Training & Skill development - Safe working practices - General welfare of the workforce
Government Bodies / Regulatory Bodies	No	Annual reports, Compliance reports, Meeting, Newsletter, Emails	Periodically	- Ethical governance, Compliance - Contribution to Nation Building
NGOs & Local Communities	Yes	Annual reports, Meeting, Newsletter, Emails, through direct interaction	Continuous	- Need assessment - Infrastructure development - Training community members - Community involvement

Contractors	No	Notice Boards, emails, regular trainings, one-to-one meetings, notices, formal agreements	Daily	- Work-life balance - Statutory compliance requirements - Fair remuneration structure - Safe working practices - General welfare of the workforce.
Logistics Partners	No	Emails, Annual General Meeting, Newsletter, Emails, through direct interaction	Daily	- Ethical business practices - Increased awareness for partnering in green initiatives - Safe and efficient transit/ transport

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 2023-2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	655	655	100	608	608	100
Other than permanent	7	7	100	5	5	100
Total Employees	662	662	100	613	613	100
Workers						
Permanent	710	710	100	731	731	100
Other than permanent	3252	3252	100	3209	3209	100
Total Workers	3962	3962	100	3940	3940	100

2. Details of minimum wages paid to employees & workers in the following format:										
Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No.(C)	% (C / A)		No.(E)	% (E / D)	No.(F)	% (F /D)
Employees										
Permanent	655	0	0	655	100	608	0	0	608	100
Male	635	0	0	635	100	589	0	0	589	100
Female	20	0	0	20	100	19	0	0	19	100
Other than Permanent	7	0	0	7	100	5	0	0	5	100
Male	7	0	0	7	100	5	0	0	5	100
Female	0	0	0	0	0	0	0	0	0	0

Workers										
Permanent	710	0	0	710	100	731	0	0	731	100
Male	691	0	0	691	100	712	0	0	712	100
Female	19	0	0	19	100	19	0	0	19	100
Other than Permanent	3252	Please refer note				3209	Please refer note			
Male	3104					3066				
Female	148	Please refer note				143	Please refer note			
Note: Workers (Other than permanent) in the Company are engaged through third-party contractor.										

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (Executive Directors)	7*	NA	1	NA
Key Managerial Personnel	2	49.62	0	0
Employees other than BoD and KMP	640	13.77	20	11.52
Workers	889**	13.46	20	10.65

*Directors are not paid remuneration except sitting fees for attending Board/Committee Meetings. The Managing Director is appointed by the Government of Gujarat and he does not draw any remuneration from the Company except charge allowance and other perquisites/reimbursement as per the Government's order.

**Workers (Other than permanent workers) in the Company are engaged through third-party contractor.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	2%	2.06%

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, a committee has been formed to address such issues.

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

GACL has established a Grievance Handling Committee and the Committee is responsible for investigating the grievance and liaising with the stakeholders to develop resolutions and actions to rectify any issues. All grievances are received by HR and the Grievance Handling Committee are acknowledged within 5 days of receiving. The committee is responsible for investigating the matter in coordination with the concerned employees and communicating with relevant stakeholders to resolve their complaints.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company has formulated the Whistle Blower Policy that facilitates a mechanism where employees can raise their concerns without any hesitation or fear. The suggestion box present at each project site and office premises provides an anonymous channel to raise any concern. GACL also has a POSH Policy in place. There are SHE boxes present in the office premise for female employees and workers to report any grievances anonymously. The Whistle Blower Policy can be accessed at:

https://gacl.com/wp-content/uploads/2024/04/VIGIL_MECHANISM_CUM_WHISTLE_BLOWER_POLICY-AS-PER-SEBI-LODR.pdf

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

Yes, the Supplier Code of Conduct and other business agreements have human rights requirements.

10. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	Nil

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.

There were no incidents of human rights reported across all the plant sites of GACL. There were no instances of child labour and sexual harassment reported at the workplace.

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources in GJ		
Total electricity consumption (A)	1007751.22	1054935.98
Total fuel consumption (B)	303470.36	446873.00
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	1311221.58	1501808.98
From non-renewable sources in GJ		
Total electricity consumption (D)	3705640.61	3252814.36
Total fuel consumption (E)	5115534.05	4565285.33
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	8821174.66	7818099.69
Total energy consumed (A+B+C+D+E+F)	10132396.24	9319908.66
Energy intensity per rupee of turnover (Total energy consumed -GJ / Turnover in million INR)	273.57*	211.73
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed - GJ/ Revenue from operations adjusted for PPP)	0.005*	0.004
Energy intensity in terms of physical Output (Total energy consumed – GJ/ Total Production in MT)	4.95*	5.14
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

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, GACL has been identified as DC under the Performance, Achieve and Trade Scheme of the government of India. GACL has achieved the PAT Target. Vadodara unit has achieved 1387 Escers during PAT Cycle-II. The company's Dahej unit received 8603 Nos ESCerts. The Company's Dahej unit received Top Performer Designated Consumer Award for Chlor Alkali Sector of PAT Cycle II in 2022-23.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	2318879.00	5633886.00
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	3496970.00	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	5815849.00	5633886.00
Total volume of water consumption (in kilolitres)	5815849.00	5633886.00
Water intensity per rupee of turnover (Total water consumption KL / Turnover in million INR)	157*	128
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.003*	0.002
Water intensity in terms of physical Output (Water consumption in KL/ Total Production in MT)	2.84*	3.11
Water intensity (optional) –the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?
(Y/N) If yes, name of the external agency. - No

4. Provide the following details related to water discharged

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	1849222	1436439
- No treatment	0	0
- With treatment – Primary and tertiary treatment	1849222	1436439
(iv) Sent to third-parties	516786	539360
- No treatment	0	0
- With treatment – Primary and tertiary treatment	516786	539360
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	2366008	1975799

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

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

GACL Plot DII/9 Dahej Site has implemented ZLD.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	MT	56.94	63.67
SOx	MT	16.27	14.64
Particulate matter (PM)	MT	22.94	15.16
Persistent organic pollutants (POP)	MT	NA	NA
Volatile organic compounds (VOC)	MT	NA	NA
Hazardous air pollutants (HAP)	MT	NA	NA
Others – please specify	NA	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No

NA-Not Applicable

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	287267.05	256874
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	735981.40	646045.07
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Turnover in Million INR)		27.63*	20.51
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)		0.0005*	0.0004
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.501*	0.498
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No

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

Yes, GACL has taken following steps to reduce Green House Gas emissions:

- Remembraning of 206 Nos. cell elements.
- Installation of VFD in CCU combustion air blower.
- Replacement of Air Preheater in Caustic Concentration unit.
- 171.45 MW of Wind Power installation for captive use.
- 35 MW Solar Power generation capacity for captive use.
- Floating solar panels of 640 KW at Dahej.
- Installation of 630 KWH rooftop solar panel.
- Utilization of hydrogen as a fuel.
- Back Pressure Turbine of 6 MW at Dahej Complex.

Additionally, GACL has undertaken a mangrove conservation and restoration project near the coastal stretch of Paniyadra village in 50 Hectares of area.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	314.58	287.63
E-waste (B)	13.81	15.02
Bio-medical waste (C)	0.02	0.01
Construction and demolition waste (D)	0	0
Battery waste (E)	0.5	5.5
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) (Chemical Sludge, Spent alumina, High Boiling Waste, Used Oil etc.)	31351.22	26819.69
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Brine Sludge)	8872.5	13020
Total (A+B + C + D + E + F + G + H)	40552.63	40147.86
Waste intensity per rupee of turnover (Total waste generated-MT/Turnover in million INR)	1.10*	0.912
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00002*	0.00001
Waste intensity in terms of physical output (Total waste generated – MT/ Total production - MT)	0.020*	0.022
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

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

Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	97.68	157.44
(ii) Landfilling	39509.80	39254.7
(iii) Other disposal operations	928.30	600.14
Total	40535.78	40012.28

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

The Company has a well-structured waste management practice across all its sites. The waste management practice is as per the consent order of the Gujarat Pollution Control Board (GPCB). The recyclable waste has been sent to authorised recyclers. The organic waste generated is sent to approved waste incinerators while the inorganic waste sent to its own or captive landfill site. Captive Secured landfill (SLF) has been developed within the premises of Dahej unit and landfillable wastes such as ETP sludge, process sludge and brine sludge generated from the industrial activity are being disposed securely in the captive SLF. Hazardous waste including spent alumina, high boiling material and spent carbon is sent to authorized pre-processor as well as to cement industries for Co-processing.

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

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Not Applicable.

GACL has no operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.)

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
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Environmental Impact Assessment (EIA) has not been conducted for any of the projects for this reporting period.

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

S.No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
Yes, GACL is compliant with applicable environmental laws and regulations.				

LEADERSHIP INDICATORS

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

GACL doesn't have any operational sites in ecologically sensitive areas. Hence, there were no direct or indirect impacts on bio-diversity.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Waste Water recycle	Installed wastewater recycling UF+RO plant in order to reduce water and wastewater.	Water consumption and wastewater is reduced by 494097 KL for FY 2023-24.
2	Use of renewable source of energy	We have installed 171 MW wind farm and 35 MW solar plant. Installed 563 KW Solar Rooftop Power Plant at Vadodara Complex and 220 KW Solar Rooftop Power Plant and 640 KW floating solar Power Plant at Dahej.	The company has increased resources for renewable energy consumption.

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

Yes. GACL has established and implemented a Disaster Management Plan. The Disaster Management Plan involves an Onsite Emergency Plan in line with the statutory guidelines. The disaster management plan defines mechanisms to deal with possible Environment and Social risks, mitigation plan, levels of emergencies, details of assembly points. It also highlights the roles and responsibilities during emergencies, firefighting details, communication protocols and details of emergency preparedness.

* The Company has successfully completed expansions programme last year. During Financial Year 2023-24, the new plants are gradually being stabilized and the productions of these new plants are being ramped up. Since the new plants were running at lower capacity and were under stabilization, the consumption norms (including electricity consumption) were gradually being improved. During the current Financial Year i.e. 2024-25 most of them (except Hydrazine Hydrate) have achieved optimum capacities or some of them reached to near optimum capacity and therefore there is improvement in consumption norms.

Some of the consumptions and emissions in per Rupee term have apparently showing higher values as compared to in terms per MT output. This is because the revenue generated per MT of products had significantly reduced during the year due to subdued markets.

** The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for 2023 by the World Bank for India which is 20.22. (<https://data.worldbank.org/indicator/PA.NUS.PPP?end=2022&start=2022&view=bar>)

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.

There are twelve affiliations with trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Alkali Manufacturers Association of India	National
2	Dahej Industries Association	State
3	Indian Chemical Council	National
4	Gujarat Chemical Association	State
5	National Safety Council	National
6	Gujarat Safety Council	State
7	Federation of Gujarat Industries	State
8	Exim Club	State
9	CHEMEXCIL - Basic Chemicals, Cosmetics & Dyes Export Promotion Council (Set up by the Ministry of Commerce & Industry Government of India)	National
10	The Institute of Company Secretaries of India	National
11	Gujarat Employers' Organization	State
12	Society for Clean Environment, Baroda- Institute (Life Member)	State

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

Name of authority	Brief of the case	Corrective action taken
Nil. There were no such issues reported on anti-competitive conduct from regulatory authorities during the reporting period.		

PRINCIPLE 8 - BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

ESSENTIAL INDICATORS

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

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
Not Applicable.					

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

S. No.	Name of project for which R&R is ongoing	State	District	No. of projects affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
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Not Applicable.

GACL doesn't acquire any land for its business which requires Rehabilitation and Resettlement.

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

Yes, GACL has a Grievance Redressal Procedure for all the stakeholders (including the community) and the same is available on the website –

<https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf>

GACL has established Grievance Handling Committee and the committee is responsible for investigating the grievance and liaising with the stakeholders' for developing resolutions and actions to rectify such issues.

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directly sourced from MSMEs/small producers	15%	14%
Directly from within India	90.85%	92.81%

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

Location	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Rural	Nil	Nil
Semi-urban	52.31	50.90
Urban	47.63	49.05
Metropolitan	0.06	0.06

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable. GACL has not undertaken social impact assessment in the reporting financial year.	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Gujarat	Narmada	0.996 million
2	Gujarat	Dahod	2.144 million

3. Details of beneficiaries of CSR Projects:

Sr. No	CSR project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Development of Smart Aanganwadi in Keshrol Village of Dahej Area.	22	100
2	Refurbishment of Anagawadi Building at Samatpor Gram Panchayat Ta. Vagra Dist. Bharuch .	34	100
3	Refurbishment of Anganwadi Buliding at Dahej Gram Panchayat Ta. Vagra Dist. Bharuch.	44	100
4	Construction of sanitation block at Pipaliya, Padariya and Narnavi Primary Schools, Ta vagra & Dist. Bharuch	147	100
5	Smart Classroom Development in 76 Government Primary Schools and 09 Government Education Training Centre at Netrang taluka Dist. Bharuch.	2084	100
6	Science Education and Awareness in rural area of Bharuch and Vadodara Dist. through Community Science Center, Vadodara	6759	100
7	Drinking water project at Atali ITI, Ta. Vagra.	212	100
8	Financial Assistance to Neev Shikshan Sansthan for improving quality of services in Early Childhood Education Centers at Vadodara.	56	100
9	Financial Assistance for one class room construction in school building at Shree P.J Chheda Janta Vidyalaya Dahej village (managed by Dahej Vibhag Kelvani Madal)	60	100
10	Drinking water facility at Trankal High School & Paniyadra High School Ta Vagra Bharuch	146	100
11	Created Mid-Day Meal Sheds at Government Primary School Keshrol Ta. & Dist. Bharuch	96	100
12	Construction of Multi-Purpose Shed (MDM) in Karachiya Primary School Vadodara.	165	100
13	Refurbishment of Anganwadi near Mota Mahadev , Ranoli Village.	30	100
14	Education related activities with Agariyas of nearby Dahej Salt Pan Areas.	67	100
15	Developed Ceramic Embossed Education Charts for Enhancing learning out comes in 25 school of Vagra Taluka Bharuch District.	4978	100
16	Financial assistance to Bal Bhavan Society for Organizing quiz contests and sports meet at Vadodara	500	100
17	Rooftop Solar plant systems in Vegani Gram Panchayat Ta Vagra, Dist. Bharuch.	908	49.12
18	Mid-Day Meal Project in 15 Schools of Vadodara	3036	100
19	Conducted 05 Medical Camp at GACL Dahej Plant nearby Villages and Salt areas.	990	50
20	Menstrual Health & Hygiene Management Awareness Sessions in 36 villages at Dahej area and 20 Villages of Vadodara area	4870	100
21	Refurbishment of Kitchen at Shri Jalaram Seva Mandal Trust Old Age Home, Bharuch.	52	100
22	Nutrition Project with Janpath in 10 villages of Poshina and Danta taluka.	700	100
23	Vocational Training for youth candidates under forklift operator, backhoe operator and Geriatric Care assistance trade.	162	100
24	Management and Operations of Home for Mentally Differently abled Children (HMDC, Vadodara)	59	100
25	Created safe drinking facility for children home for girls at Narmada District.	41	100

26	Mandwa Wadi Project with pregnant and lactating mothers of Dahod District.	125	100
27	Nutrition support kits to TB patients in Vadodara	100	100
28	Construction of Crematorium at Manad Village Taluka & District Bharuch.	1076	49.91
29	Water conservation work at pond site at Lakhigam Village Ta Vagra, Dist. Bharuch	4938	36.33

PRINCIPLE 9 - BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

ESSENTIAL INDICATORS

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

Yes, GACL has a Grievance Redressal Procedure for all the stakeholders (including the community) and the same is available on the website <https://gacl.com/wp-content/uploads/2023/12/Grievance-Handling-Policy.pdf>

GACL has established a Grievance Handling Committee and the committee is responsible for investigating the grievance and liaising with the stakeholders for developing resolutions and actions to rectify such issues. GACL has a systematic approach to receiving and responding to consumer complaints and addressing their feedback.

The company has a hybrid business model which caters to direct consumers as well as dealers and sub-dealers. Complaints of various types are received including material specific and material packaging. The consumer can contact the Marketing Team at GACL and raise their respective concerns. The Marketing department immediately transfers the concern to the Production and Quality control department. Initially, the concerns are discussed with the customer, if required the company visits the customer site and conducts a root cause analysis, and appropriate corrective actions are taken to avoid reoccurrence.

GACL also ensures feedback from customers, through its customer satisfaction survey which is rolled out for all locations once in a year.

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

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

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other - Quality Control	Nil	Nil	NA	3	0	Complaint resolved successfully within stipulated time

4. Details of instances of product recalls on account of safety issues:		
	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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.GACL's approach to cyber security is included in its Cyber Security Policy and the same is available on the website.The policy can be accessed here: <https://gacl.com/wp-content/uploads/2023/12/Information-Technology-Cyber-Security-Policy.pdf>

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.

There were no issues related to advertising and delivery of essential services reported in the reporting period. There were no actions by any regulatory authority, and no issues on safety of the product reported in the reporting period.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches
- Percentage of data breaches involving personally identifiable information of customers
- Impact, if any, of the data breaches:

Nil. There were no incidents related to data breaches at GACL in the reporting financial year

LEADERSHIP INDICATORS

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

Information relating to all products of GACL is available on the Company's website. All details can be accessed at the given link- <https://gacl.com/caustic-soda-group/>

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

GACL ensures that its consumers are well-informed about the safe and responsible use of its products. GACL shares Transport Emergency Cards (TREM cards) and Material Safety Data Sheets (MSDS) containing critical information for the safe handling of the products with all the consumers.

GACL also ensures 24/7 Customer Support service through its Central Control room and the number is displayed on the website.

GACL also shares the relevant details about products including safe and responsible usage of products through frequent mailers.

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

GACL has a systematic approach to informing consumers about any changes in the plant operations. In case of a planned plant shutdown, customers are informed well in advance about non availability of the materials. In case of sudden plant breakdowns, customers are informed immediately.

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)

GACL abides by the laws and regulations and ensures compliance with the same. At GACL, we ensure to display of product information as per mandated laws. Details related to product net weight, material description and safe handling of material is displayed on the packaging of the product. Additionally, Transport Emergency Cards, Certificate of analysis, BIS Standards certification, MSDSM and Hazardous Chemical Panel are also displayed on the product.

Note: In case of any deviation/ difference of data presented in the XBRL and this report, the data presented in this report should be considered as final.