GUJARAT FLUOROCHEMICALS
VALUE THROUGH GREEN CHEMISTRY

An INOXGFL BEYOND INFINITY Group Company

Social Accountability & Human Rights Progress Report 2023-24

Our Rights, Our Future, Right Now!

GUJARAT FLUOROCHEMICALS SUPPORTS UNIVERSAL HUMAN RIGHTS

OUR SOCIAL ACCOUNTABILITY GOALS

Our Social Accountability Policy is available on the link – chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.gfl.co.in/upload/pages/5251fb0d562674e1987ccead2685ac84.pdf

CONTENTS

S. No	Topics	Page Number
1	About the Report	00
2	From the Desk of Deputy MD & Chief Executive Officer (CEO)	02
3	Message from the Head – Group Human Resources	03
4	INOXGFL Group	04 – 14
5	HR Principles of GFL	15
6	Our Human Capital Governance Framework	16
7	GFL Commitment to Human Rights	17 – 19
8	GFL Human Rights Journey	20 – 25
9	GFL Approach and Governance	26 – 27
10	Materiality and Stakeholder Engagement	28 – 35
11	Human Rights Issues, Taking Actions and Results	36 – 65
12	Our Social Accountability, Human Rights, Corporate Social Responsibility Targets	66-67
13	Annexure 1 – UNGC Principles Reporting Framework Index	68-69
14	Annexure 2 – Mapping our Labour and Human Resource Actions in support of Human Rights and SDG	70-71
16	Annexure 3 – Mapping of GFL HR Principles with various Sustainability Standards and UN Human Rights	72-74
17	Annexure 4 – Mapping of GFL Human Rights Performance with GRI Standards	75-77
18	Annexure 5 – Assurance Statement	78-83
19	Letter of Conformance	84-87

About the Report

In accordance with internationally recognized frameworks such as the Social Accountability 8000 International Standard, UN Global Compact principles, ISO26000, ISO20400, UN Women Empowerment Principles (WEPs), National Voluntary Guidelines on Social, Environment & Economic Responsibilities (NVGSEER), GRI standards and in compliance with all applicable laws and regulations,

Gujarat Fluorochemicals Limited is committed to upholding the human rights of its workforce, communities, and those affected by our operations wherever we do business (including our contractors and suppliers).

The Company has shown that it is committed to upholding and safeguarding human rights by signing the United Nations Global Compact.

The report is organized in accordance with Annexure 1 of the UN Guiding Principles Reporting Framework and the GRI standards (Annexure 2). As shown in Annexure 5-Assurance Statement by DQS India, this report has been independently reviewed and verified by DQS India.

Report Boundary

Our Social Accountability & Human Rights Progress Report outlines our impact and, consequently, the parameters for our reporting. The immediate neighborhood, significant business partners, and the domestic locations (Noida & Rest of India, Dahej A, Dahej B, Ranjit Nagar and Vadodara) as well as the international locations (Germany & USA) make up our reporting limits.

Reporting Period

This Report considers the primary reporting period as April 01, 2023, to March 31, 2024. However, the report represents facts and figures which are part of the Integrated Annual Report and BRSR disclosures also. All the quantitative data represented in the report is for Financial Year 1st April 23 to March 24 except the Training Manhours which is from 1st April 23 to November 24.

Stakeholder Feedback

We welcome and appreciate any constructive input and feedback from the stakeholders to Mr. Kallol Chakraborty - Head – Group Corporate Human Resources and Ms. Chandni Mehta from the Corporate HR.

E-mail

kallolchakraborty@gfl.co.in

chandni.mehta@gfl.co.in

Mailing Address

INOX Towers, Plot no: 17, Sector 16 A, Noida – 201301 (UP), India Website: www.gfl.co.in

From the Desk of Deputy MD & Chief Executive Officer (CEO)

At GFL, we are persistent in our dedication to safeguarding human rights and continually strive to deepen our understanding of our pivotal role in fostering respect for these fundamental principles

Gujarat Fluorochemicals Limited (GFL) is dedicated to fostering economic development and societal advancement by generating a positive influence on its customers, suppliers, employees, investors, and the communities impacted by its operations. The company has a long-standing commitment to upholding human rights, having voluntarily adopted and aligned itself with international standards throughout its journey.

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While it is primarily the responsibility of governments to safeguard against human rights violations by individuals and businesses through suitable policies, legislation, and judicial measures, GFL recognizes its corporate duty in accordance with the "Protect, Respect and Remedy" framework outlined in the UN Guiding Principles on Business and Human Rights (UNGP).

This responsibility encompasses the obligation to respect human rights by preventing negative impacts from its own activities and striving to avert or mitigate adverse human rights effects that are directly associated with its operations, products, or services. Consequently, GFL has implemented policies and procedures to ensure the respect for human rights within its business practices and across all its operations.

Our approach to human rights protection is structured around four key pillars, aligned with the UN Guiding Principles on Business and Human Rights (UNGP):

- Embedding human rights considerations throughout our value chain.
- Conducting ongoing due diligence related to human rights.
- Engaging our stakeholders and encouraging collaborative efforts.
- Providing effective grievance mechanisms and access to remedies.

While we take pride in our current achievements, we recognize that this is only a step in our ongoing journey. We are committed to regularly reporting on our progress and improving transparency in our operations, as there remains significant work to ensure the proper safeguarding of human rights throughout our value chain.

This report aims to outline our journey regarding human rights, highlight our achievements and lessons learned till date, and delineate the tasks that lie ahead. We value your continued support as we strive to advance human rights. We encourage all stakeholders to review the report, share their feedback, and collaborate with us in promoting human rights and social responsibility within our value chain and the broader communities we serve.

Regards,

Dr. Bir Kapoor
Dy MD & CEO

Message from Head- Group Corporate Human Resources

Our Company upholds the principle that fundamental human rights are universal, as recognised and enshrined in the Universal Declaration of Human Rights. Incorporating human rights laws and aligning international standards within the global chemical industry presents a multifaceted challenge.

We navigate this complexity guided by frameworks such as SA 8000, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work (including its Core Labour Standards), and the UN Global Compact.

As a global chemical manufacturer, we operate under a web of international and domestic human rights laws and regulations. In instances where domestic laws fall short of the protections outlined in international standards, our Company adopts measures to uphold the principles of universally recognised human rights, ensuring integrity and accountability in its practices.

Our persistent commitment to human rights is rooted in our Code of Conduct, which articulates our core values, principles, and minimum behavioural standards. This Code serves as a foundation for ethical practices, requiring adherence from all employees and members of the Management Board to ensure alignment with high ethical and professional benchmarks.

GFL's understanding of human rights is drawn from the Universal Declaration of Human Rights, its associated treaties and declarations, and the ethical philosophies that underpin their creation. Moreover,

GFL's understanding of human rights is drawn from universal Declaration of Human Rights, its associated treaties, declaration and the ethical philosophies that underpin their creation.

our approach to respecting and advancing human rights is shaped by the United Nations Guiding Principles on Business and Human Rights, which affirm that businesses have a responsibility to:

- Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur
- Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts

The Rights of all GFL people

We are committed to upholding the human rights of GFL employees. Specifically, we strive to respect the following human rights, in accordance with the GFL global and Non-Discrimination policy, that we have identified to be most salient to GFL employees, in our work environment.

Health and Safety

The right of all people to enjoy a physically and psychologically safe work environment.

Labour Rights:

The right of all people to just and favorable terms of employment.

Diversity, Equity and Inclusiveness

The right of all people to be respected and valued for their differences, with equitable opportunities and outcomes, in an inclusive environment where all can thrive.

Regards,
Mr. Kallol Chakraborty,
Head – Group Corporate Human Resources

INOXGFL Group

The INOXGFL Group is recognised as one of India's most esteemed business conglomerates, with a distinguished track record of operational excellence spanning over nine decades. A multibillion-dollar enterprise, the Group's diverse product portfolio includes fluoropolymers, specialty chemicals, wind energy, and renewable solutions.

Renowned for its four listed entities, which together hold a market capitalisation of approximately USD 8 billion, the Group is at the forefront of embracing and capitalising on emerging business trends, consistently evolving to strengthen its position in an ever-changing business environment.

Presence as

4 Companies

Listed on BSE Limited & NSE Limited

6,200+

Total Group Workforce

` **6,195** Crores

Total Group Revenue

` **83,793** Crores

Market Capitalisation (for Listed Companies) as of 31st August, 2024

Chemicals

Gujarat Fluorochemicals Limited (GFL) (Listed)

GFL is a well-established chemical company with over 37 years of expertise in fluorine chemistry. In addition to being the largest producer of fluoropolymers in India and among the top four global producers. GFL is involved in the manufacturing of refrigerants, chemicals, and fluorospecialties for customers globally.

Gujarat Fluorochemicals FZE, Dubai (GFL Dubai)

GFL Dubai is engaged in the business of trading and processing refrigerants and polymers.

Gujarat Fluorochemicals Americas LLC, USA (GFL America)

GFL America is dedicated in the business of trading and warehousing of all fluoropolymers.

Gujarat Fluorochemicals GmbH (GFL Germany)

GFL Germany is engaged in the business of trading and warehousing of fluoropolymers.

Gujarat Fluorochemicals Singapore Pte. Limited (GFL Singapore)

GFL Singapore, an entity established for investment purposes, is involved in investing in GFL GM Fluorspar SA in Morocco for fluorspar mining activities.

GFL GM Fluorspar SA ('GFL Morocco')

GFL Morocco specializes in the exploration of fluorspar mines, mining and beneficiation of mined ore.

GFCL EV Products Limited (GFCL EV)

GFCL EV offers a comprehensive range of solutions, encompassing the entire value chain of batteries, battery components, electric vehicle and energy storage system products.

GFCL EV Products Americas LLC (GFCL EV America)

GFCL EV America is wholly owned subsidiary of GFCL EV Products Limited incorporated on 28th February, 2024, proposed to be engaged in the business of trading and warehousing of products and constituents going into EV/ ESS batteries.

GFCL EV (FZC) SPC (GFCL EV Oman)

GFCL EV Oman is wholly owned subsidiary of GFCL EV Products Limited incorporated on 11th June, 2024 proposed to set up a new project to manufacture other various chemicals.

GFCL Solar & Green Hydrogen Products Limited (GFCL Solar)

GFCL Solar specialises in manufacturing fluoropolymer solutions, spanning the complete value chain of solar power systems and green hydrogen production. The offerings include proton exchange membranes for electrolysers and fuel cells.

IGREL Mahidad Limited (IML)

IML is a subsidiary of GFL proposed to be engaged in the business of generation, accumulation, transmission, distribution, purchase, sale, and supply of electricity power by using conventional/non-conventional energy sources.

Renewable Energy

INOX Wind Limited (IWL) (Listed)

IWL is a fully integrated wind energy powerhouse, delivering end-to-end solutions, from conception to commissioning to O&M of wind power projects.

INOX Green Energy Services Limited (IGESL) (Listed)

IGESL is India's leading pure-play listed wind O&M services company managing a substantial portfolio of > 3.35 GW of assets.

INOX Wind Energy Limited (IWEL) (Listed)

IWEL is a Holding Company of the wind business. It is currently undergoing a merger with its subsidiary Inox Wind Ltd., to streamline operations and consolidate the wind energy business of the group.

IGREL Renewables Limited (IRL)

IRL is a promoter-backed initiative, the company targets to set up a 1.5 GW renewable energy platform catering to the commercial & industrial (C&I) sector over the next 3-4 years.

Resco Global Wind Services Private Limited (RESCO)

RESCO is an EPC arm of Inox Wind offering services, including wind resource assessment, site acquisition, project & evacuation infrastructure development, erection and commissioning of WTG.

Our Chairman

Shri Vivek Jain is the Chairman of the Inox GFL Group, a role he inherited from his father, Devendra Jain, after the patriarch divided the family's assets in 2021 between him and his brother, Pavan Jain. A graduate of St. Stephen's College and holding an MBA from the esteemed Indian Institute of Management, Ahmedabad, Jain began his career in 1978, working alongside his father in what was then a paper trading business.

Today, under his leadership, Gujarat Fluorochemicals, the Group's flagship company, stands as a prominent manufacturer of chemicals and industrial gases—an enterprise he played a pivotal role in establishing with his father. Additionally, his son, Devansh Jain, now leads the Group's Renewable Energy business, managing Inox Wind, Inox Green Energy Services Limited, and Inox Wind Energy Limited.

GFLINOX as a Global Entity

Gujarat Fluorochemicals Limited (referred to as 'GFL', 'Our Company', or 'We') stand at the forefront of the fluoropolymers, fluorochemicals, and bulk chemicals sectors, fulfilling the material needs of the modern world. With over three decades of industry expertise, we have honed a deep proficiency in fluorine chemistry, solidifying our position as a market leader in this specialised field. As one of the world's foremost producers of fluoropolymers and the only producer in India, we have established ourselves as a key supplier to Europe and USA, driving innovation and excellence on a global scale.

GFL, India's premier manufacturer in fluorine chemistry, meets the global demand through an expansive international presence, including subsidiaries, diverse sales channels, and strategically located warehouses. With our headquarters in Noida, India, our robust infrastructure empowers us to effectively serve markets across the globe, ensuring the timely delivery of our premium fluorine-based products. Committed to innovation and sustainability, we continue to set the benchmark in the industry, pioneering cutting-edge solutions that address the dynamic needs of our worldwide clientele.

Our Vision

- To become preferred global suppliers of fluoropolymers, fluoroelastomers and new generation products and achieve this status through technological, operational and service excellence.
- We shall endeavour to be a global player in our businesses.
- We shall constantly endeavour to delight customers, workforce and all the Stakeholders.
- We shall do our business exercising utmost care for the environment and society at large.

Our Mission

We shall endeavour to always be the market leader by providing our Customers the latest, the most innovative and the best available technologies, products and services. Through this, we shall provide our Customers the best 'Value for Money' by producing best-in-class quality products at the most competitive prices. We shall conduct our operations keeping Safety and Environment in place along with the upgradation of technology.

Our Brands

INOFLON

Represents PTFE, PFA, and FEP, manufactured and marketed by GFL

FLUONOX

Stands for fluoroelastomers, manufactured and marketed by GFL

INOFLAR

Represents PVDF, manufactured and marketed by GFL

INOLUB

Symbolises PTFE additives and PPA, manufactured and marketed by GFL

Refron

Portrays refrigerants, manufactured and marketed by GFL

Our Credo

Quality
Excellence in quality

Excellence
Excellence in services & manufacturing practices for our stakeholders

Integrity
Building trust in dealings with all stakeholders

Innovation
Enthuse our customers through our innovative approach

Customer Value
Delight the customer & deliver the value

Our Products

Fluoropolymers

Polytetrafluoroethylene (PTE)

New Fluoropolymers
- Polyvinylidene Fluoride (PVDF)
- Fluorine Kautschuk Material (FKM)
- Perfluoroalaxy alkanes (PFA)
- Micropowder
- Fluorinated Ethylene Propylene (FEP)
- PPA

Fluorochemicals
- Specialty Chemicals
- Refrigerant Gas

Bulk Chemicals
- Cloromethanes
- Caustic Chlorine

Advancing with Expansive Global Presence

GFL, India's premier manufacturer specialising in fluorine chemistry, addresses global demand through a vast international presence, encompassing subsidiaries, diverse sales channels, and strategically located warehouses. With our headquarters in Noida, India, our robust infrastructure empowers us to efficiently serve markets across the globe, ensuring the seamless distribution of our superior fluorine-based products. Committed to continuous innovation and sustainability, we remain at the forefront of the industry, spearheading groundbreaking solutions that cater to the ever-evolving needs of our global clientele.

16

Countries Presence

Revenue Distribution across Geographies

- 19% America
- 24% European Union
- 16% Rest of the World

Disclaimer

This map is a generalised illustration only for the ease of the reader to understand the locations, and it is not intended to be used for reference purposes. The representation of political boundaries and the names of geographical features/states do not necessarily reflect the actual position. The Company or any of its directors, officers or employees, cannot be held responsible for any misuse or misinterpretation of any information or design thereof. The Company does not warrant or represent any kind of connection with its accuracy or completeness.

Corporate Headquarters

- Noida, India

Subsidiaries

- India
- Hamburg, Germany
- Texas, USA
- Casablanca, Morocco
- Singapore
- Dubai
- Oman

Warehouses

- Texas, USA
- New Jersey, USA
- Arizona, USA
- Indiana, USA
- Hamburg, Germany
- Italy
- India

Sales and Distribution

- **Americas**: Michigan, Philadelphia, Atlanta, New Jersey, Mexico, Brazil and Argentina
- **EU**: The UK, Belgium, Italy and Germany
- **ROW**: South Africa, Thailand, China, Korea, Taiwan, India and Japan

Manufacturing Units

- Dahej, Gujarat, India
- Jolva, Gujarat, India
- Ranjitnagar, Gujarat, India
- Casablanca, Morocco
- Dubai, the UAE

GFL Manufacturing and R&D Facilities

Picture of Dahej - A Plant

- Fluoropolymers, Specialty and Bulk Chemicals
- Commissioned in 2007
- Largest Fluoropolymer Plant in India
- Vertically Integrated Plant
- ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 certified

Picture of Dahej – B Plant

- Fluoropolymers, Speciality and New-age chemicals under phased commissioning

Picture of Ranjitnagar Plant

- Speciality Chemicals and Refrigerants
- Commissioned in 1989
- Largest Refrigerant capacity in India
- ISO 9001:2015, ISO 1400:2015 and ISO 45001:2018 certified

Regulatory Compliances

- ROHS-Restriction of Hazardous Substances
- EC10/2011- European Commission
- USP Class VI - United States Pharmacopeia
- FDA-Food and Drug Administration
- REACH - Registration, Evaluation, Authorisation and Restriction of chemicals
- EC1935/2004 EC1935/2004 - European Commission
- SVHC-Substances of Very High Concern
- WRAS-Water Regulation Advisory Scheme
- 3A - Sanitary Standards for Design and Fabrication of Equipment

Crafting Solutions for Diverse Applications

Fluoropolymers

GFL provides an extensive array of fluoropolymer products, engineered to deliver unparalleled performance and reliability across a wide range of downstream applications. These fluoropolymers are distinguished by their exceptional blend of properties, including outstanding fire resistance, weather endurance, and temperature resilience. Additionally, they offer superior resistance to wear and friction, exhibit non-wetting and non-stick characteristics, possess high dielectric strength, and ensure extraordinary durability—surpassing any viable technical alternatives.

Products

Applications

Polytetrafluoroethylene

- Oil & Gas
- Pharma & CPI
- Food
- Automotive
- Aero-space & Defence
- Electricals
- Electronics & Semiconductors
- Cookware
- Construction & Mechanical Parts

Micro powders

- Printing Inks
- Engineering Plastics
- Coatings
- Industrial Finishes
- Paints
- Elastomers
- Oils & Greases

Perfluoroalkoxy alkanes

- Semi-conductors
- Aero-space
- Chemical Processing
- Corrosion Resistant Fluid Transfer
- Wire & Cables
- Telecom

Polyvinylidene fluoride

- Chemical Processing
- Electronics
- Architecture
- Pharma
- EV Batteries
- Solar Panels
- Water Treatment Membranes
- Oil & Gas

Fluorinated ethylene propylene

- Wire & Cable
- Defence
- Aerospace
- Telecom
- Chemical Processing

Fluoroelastomers

- Automotive
- Chemicals
- Refineries
- Semiconductors
- Aviation
- Food & Pharma

Polyphthalamide

- Improve Surface Finish & Gloss for LLDPE
- HDPE & PP Films
- Partitioning Agent

Fluorochemicals

We enhance our product portfolio with a range of high-value offerings, harnessing the power of carbon, fluorine, nitrogen, hydrogen, and oxygen. These cutting-edge products are integral to a multitude of industries, including agrochemicals, pharmaceuticals, and electric vehicle battery materials, to name a few. In addition to being India's foremost producer of R-22 gas, we proudly present an extensive portfolio of refrigerant gases, including R-125, R-410, among others, ensuring a comprehensive solution for diverse industrial needs.

Products

Applications

HF-Based

- Agrochemicals, majorly Insecticides, Herbicides & Fungicides
- Plant Growth Regulators

TFE-Based

- Pharmaceutical Intermediates
- Agrochemical Pesticide & Intermediates

KF-Based

- Pharmaceutical Intermediates
- Agrochemical Pesticide & Intermediates

Refrigerants

- Air Conditioners

Bulk Chemicals Vertical

GFL is among the major producers of chloroform and Methylene Di Chloride.

Products

Applications

Caustic Soda

- Textiles
- Soaps & Detergents
- Alumina

Chloroform

- Feedstock for Refrigerant Gas R-22
- Solvent - Pharma

Methylene Di Chloride

- Pharma API
- Foam Manufacturing
- Agrochemical & Pharma Formulation

CTC

- Pesticides
- Agrochemicals
- Plastics
- Resins

Emerging Business

Our Company is strategically positioned to lead the global charge in the battery materials industry through its wholly-owned subsidiary, GFCL EV. Our commitment to sustainability is embodied in our pioneering innovations and world-class manufacturing expertise, enabling us to deliver exceptional products within this rapidly evolving sector. Leveraging the vast experience of the INOXGFL Group and our access to premium resources, we are at the forefront of the battery materials landscape, propelling us closer to our vision of fostering a greener, more sustainable future for our planet.

GFCL EV specialises in the production of intermediate materials for lithium-ion batteries, with a primary focus on two key business sectors: chemicals and renewable energy, which include fluoropolymers, specialty chemicals, wind energy, and other renewable solutions. As the global demand for electric vehicles and energy storage systems surges, the EV segment is set to capitalise on immense opportunities in the coming decades. The state-of-the-art battery materials complex in Jolva, Gujarat, is already operational with its initial production capacity, paving the way for future expansion.

Electrolytes	Binders	Cathode Active Materials
Lithium and Sodium-Based salts Electrolyte Formulations High Performance Additives	PVDF/PTFE	LFP

Growth Drivers

USD **7.09** Billion
Size of Indian EV market by 2025

10 Million
Annual EV sales in India by 2030

40-45%
Proportion of electric vehicles in the two-wheeler segment by 2030

15-20%
Proportion of electric vehicles in the passenger segment by 2030

GFL's Consolidated Financial Performance

` **4,281** Crores
Revenue

` **435** Crores
Profit after Tax

` **955** Crores
EBITDA

` **14.63%*** Crores
Return on Capital Employed

` **22.3%** Crores
EBITDA Margin

*Excluding capital employed in capacity expansions over the last two years and capital work in progress (including EV), which will begin generating revenues from the next financial year.

HR Principles of GFL

The 'Protect, Respect & Remedy' framework, comprising three distinct yet interrelated pillars, forms the cornerstone of our Responsible Business Practices, dedicated to upholding human rights. At the heart of our operations lies a robust set of HR Management Principles, which ensure social accountability and responsibility throughout our value chain. These principles underpin our policies on human rights and social responsibility. The GFL Automotive Human Resources Management Tenets are designed to reflect cutting-edge standards and innovative approaches, ensuring that we consistently align with the highest ethical benchmarks in every aspect of our operations.

Guiding Principles for Human Resources Management at GFL

At GFL, we understand that our employees are the cornerstone of our success. Their continuous development and active engagement are fundamental to driving our business forward. To achieve the organisation's mission, vision, and goals, the human resources department is committed to implementing industry-leading practices.

10 Principles of Human Resources Management of GFL

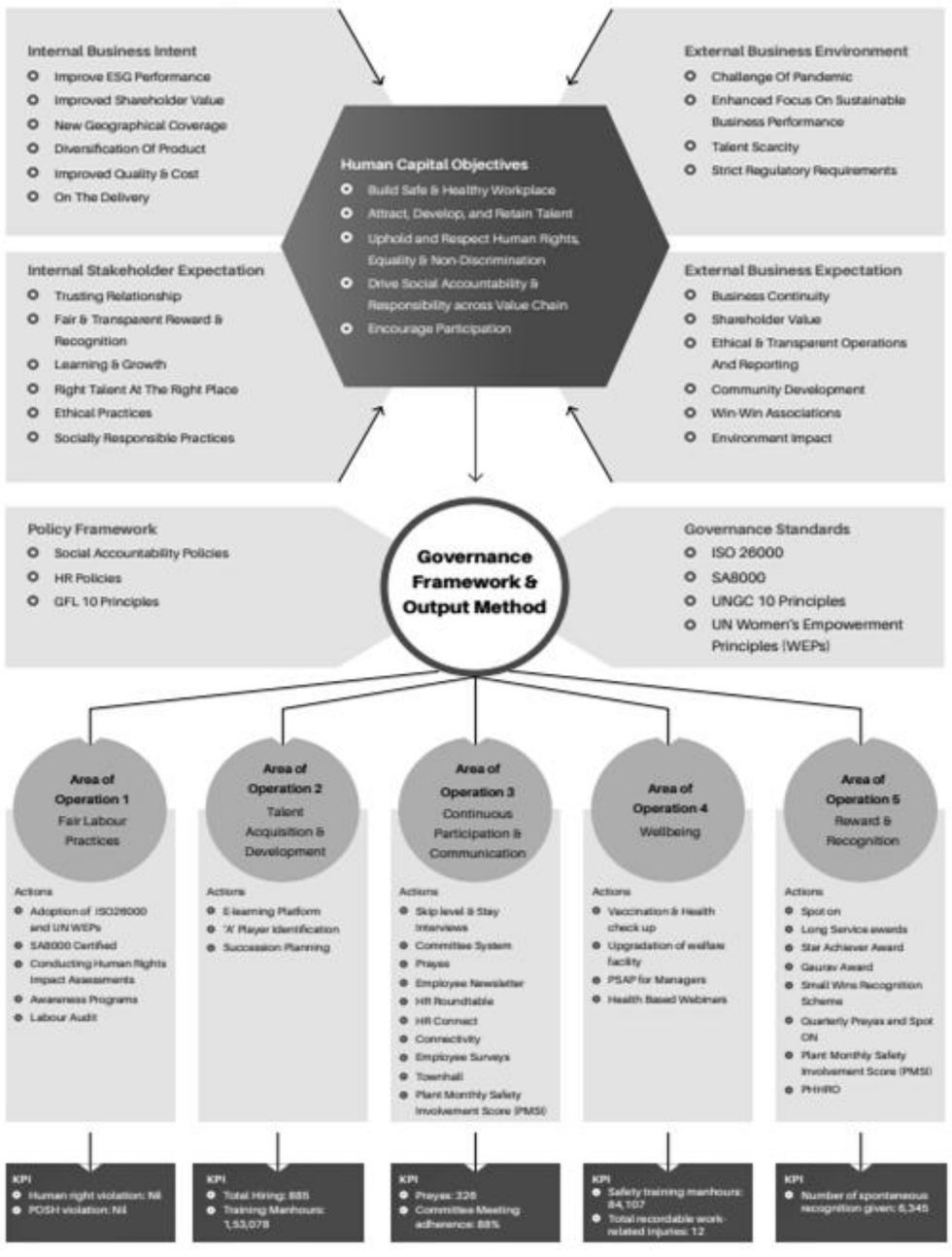
10 principles of human resource management of GFL and operate all its processes based on the same

1. Build a safe, healthy, and secure workplace with the involvement of all employees.
2. Implement a robust, fair, transparent, and non-discriminatory process to attract, develop and retain the talent needed for business delivery and growth.
3. Uphold and respect human dignity, equality, and human rights in the workplace.
4. Provide continuous learning opportunities for the growth and development of all employees.
5. Ensure continuous two-way communication and participation of all employees, respect their views and opinions and involve them in decision-making.
6. Establish meritocracy without any bias or discrimination in connection to performance evaluation, career progression, rewards, and recognition.
7. Pay for performance based on internal and external parity.
8. Encourage creativity and innovation to fuel growth.
9. Create an engaged work environment of teamwork and camaraderie with a bias for responsible execution and excellence.
10. Drive social accountability and responsibility and ensure ethical governance for responsible execution and excellence.

To implement the above principles the human resource function shall:

- Design and establish robust operational policies, processes, and procedures in all aspects of human resource management.
- Continually improve the same to bring in the right practices to enable growth. Educate all employees on the same for their understanding and appreciation.
- Follow the rule of the land and all international standards as applicable to labor and social accountability.

Our Human Capital Governance Framework and Strategic Objective



*Excluding capital employed in capacity expansions over the last two years and capital work in progress (including EV), which will begin generating revenues from the next financial year.

GFL Commitment to Human Rights

Our Human Rights Policy embodies our commitment to human rights and represents our belief that everyone is entitled to these rights, regardless of their own free will. We have instituted resilient frameworks that seamlessly integrate respect for human rights into our policies, while conducting thorough due diligence to proactively address and minimize risks across our entire value chain.

Our Human Rights policy is our public commitment and is available on our website: **https://www.gfl.co.in/upload/pages/6ffba37a8544b9e511d87ae133acec59.pdf**

Our business model and strategy do not, by their essential nature, pose significant risks to potential human rights.

Our Company is dedicated to upholding the human rights of our employees, local communities, and those impacted by our operations wherever we conduct business (including our suppliers and contractors).

This will be carried out in accordance with internationally recognized frameworks such as the UN Global Compact principles, ISO 26000, the SA 8000 International Standard, the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities, and all relevant laws and regulations.

We proudly maintain SA8000 certification for our Dahej A and Ranjitnagar manufacturing sites. The SA8000 Standard represents our dedication to fair and decent working conditions.

This certification framework ensures adherence to the highest social standards, reinforcing our commitment to social accountability across our supply chain, including vendors, contractors, and business partners.

Our Social Performance Team (SPT) oversees the implementation and maintenance of SA8000 requirements. The SPT conducts thorough risk assessments and meets regularly to ensure the effectiveness of our social accountability systems. Monthly audits at respective locations and quarterly cross-location audits by the SPT Committee ensure continuous compliance and improvement.

In FY 2023-24, 15 employees were trained as SA8000 internal auditors, further enhancing our commitment to social responsibility.

Promoting Labour Rights

- ISO 26000, SA 8000, and BRSR

  Through these initiatives, we continuously enhance our practices to align with global standards.

- HR Guideline 'HR/43 - Guideline on Employee Relation'

  This policy upholds the principles of ILO conventions 87, 98, and 135, ensuring all employees' rights are respected.

Preventing Child Labour

- No Child Labour Policy

  We adhere strictly to local legislation regarding the minimum age of employment and the United Nations Convention on the Rights of the Child and ILO Convention No. 182.

- Age Verification

  All potential workers must provide age verification documentation with their job applications. Candidates under the age of eighteen are automatically disqualified.

- Contract Labour

  We apply the same rules for contract labourers, including specific clauses in service contracts/ purchase orders to ensure our suppliers and service providers adhere to these terms.

No Forced or Compulsory Labor

- Policy and Guidelines

  Our policies and guidelines protect the right to life and provide freedom from torture and inhuman or degrading treatment, reinforcing our adherence to ILO conventions (29 and 105).

- Work Hours and Compensation

  We adhere to the Factories Act, 1948, ensuring eight-hour shifts, six-day work schedules, additional pay for overtime, and leave options.

- Employee Awareness

  Ongoing education and awareness campaigns about the prevention of sexual harassment (POSH) at work involve all employees, including contract laborers.

Standard of Living and Fair Wages

- Living Wage Concept

  Our compensation structure is based on ensuring salaries sufficient to provide an acceptable quality of living for the employee and their family.

- Competitive Remuneration

  We offer competitive remuneration in line with legal requirements, motivating and fair, contingent on both employee and Company performance.

We have adopted ISO 26000 standards to guide our social responsibility practices. This standard helps us design and implement systems and procedures that reflect our commitment to operating in a socially responsible manner. By aligning with ISO 26000, we demonstrate respect for society and the environment, which we believe is crucial for our long-term sustainable growth.

dqs

Letter of Conformance

It is hereby confirmed that the company

Gujrat Fluorochemicals Limited
Head Office: INOX Towers, 17,
Sector – 16A, Noida – 201301
Uttar Pradesh
INDIA
(The list of all sites covered in annex to this certificate)

Through an audit, documented in a report, fulfills the requirements against the below reference document.

Audit criteria: UNGC Declaration of Human Rights 2011

Gujarat Fluorochemicals Limited follows the 10 principles of UNGC on Human Rights through effective implementation of the Human Rights policies and practices
that supports the sales and marketing, purchase, finance, logistics, Human Resources, corporate activities, manufacturing of chemicals and fluorochemicals.

Verification registration no.	50257397
Date of Verification	2024-10-29
This certificate is valid until	2025-10-28

DQS India

Dr. Murugan Kandasamy
CEO & Managing Director

Certification and Issuing Office: Deutsch Quality Systems (India) Private Limited, Ground Floor, South Wing, Vasishwar Tech Park, Sy.No.16/1 and 17/2, Bellandur Gate, Sarjapur Main Road, Ambalipura, Bengaluru - 560102 Karnataka, India www.dqsindia.com 1 / 2

dqs

Letter of Conformance

It is hereby confirmed that the company

Gujrat Fluorochemicals Limited
Head Office: INOX Towers, 17,
Sector – 16A, Noida – 201301
Uttar Pradesh
INDIA
(The list of all sites covered in annex to this certificate)

Through an audit, documented in a report, fulfills the requirements against the below reference document.

Audit criteria: UNGC Declaration of Human Rights 2011

Gujarat Fluorochemicals Limited follows the 10 principles of UNGC on Human Rights through effective implementation of the Human Rights policies and practices
that supports the sales and marketing, purchase, finance, logistics, Human Resources, corporate activities, manufacturing of chemicals and fluorochemicals.

Verification registration no.	50257397
Date of Verification	2024-11-18
This certificate is valid until	2025-11-17

DQS India

Dr. Murugan Kandasamy
CEO & Managing Director

Certification and Issuing Office: Deutsch Quality Systems (India) Private Limited, Ground Floor, South Wing, Vasishwar Tech Park, Sy.No.16/1 and 17/2, Bellandur Gate, Sarjapur Main Road, Ambalipura, Bengaluru - 560102 Karnataka, India www.dqsindia.com 1 / 2

Our commitment to human rights is further augmented through our participation in various international initiatives like the UN Global Compact, UN Women Empowerment Principles (WEPs) and WASH under WBCSD.

1 Sustaining and upholding the UNGC Ten principles in the areas of Labour and Human Rights, the Environment, and Anti-Corruption

At GFL, social responsibility is integral to our operations, reflecting our commitment to ethical practices, social accountability, and sustainable growth. Our approach is guided by the highest standards, ensuring we operate with respect for human rights and social equity across all facets of our business. Our people are not just our greatest assets; they are key differentiators and play a vital role in ensuring long-term business growth.

The HR team is essential to the Company's ability to manage and address ethical concerns beyond financial performance. It also realigns the organization's future direction and new operational paradigms.

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SDGs Impacted

2 Support the UN Sustainable Development Goals (SDGs)

GFL supports the SDGs and its business actions and community outreach are all aligned to support and contribute to the 17 SDGs. The Company runs SDG Campaign every year to communicate, advocate and activate the Act4SDGs agenda for the internal and external stakeholders.

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SDG Awareness Campaign at nearby village, Ranjitnagar

3 Implementation of the 7 Principles of WEPs

As a signatory of the UN Women's Empowerment Principles (WEPs), launched in 2010 by UN Women and the UN Global Compact, we are dedicated to integrating gender equality into our business practices. These principles, informed by international labor and human rights standards, guide us in promoting gender equality in the workplace, marketplace, and community.

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4 WASH

Access to safe water, sanitation, and hygiene is fundamental to health and well-being. Water sustains all life on Earth, fueling the very forces of nature. However, the demand for water has increased over the past century due to rapid population growth, urbanization, and the rising needs of agriculture, industry, and energy sectors. Today, over a billion people lack access to clean drinking water, a deficiency that impacts every facet of life. To meet global water, sanitation, and hygiene (WASH) goals by 2030, progress must quadruple.

By signing the WASH Pledge in 2022, we have committed to providing access to clean water, safe sanitation, and hygiene to all employees within direct company operations within three years. We aim to expand these efforts across all our units and involve every employee in creating a culture of sustainability and hygiene.

GFL Human Rights Journey

2019

Mar
- Signed science-based target call to action commitment letter

Apr
- Announced first sustainable procurement policy and Code of Conduct for Suppliers/Vendors and Service Providers
- Launched guideline on protection of human rights based on the Universal Declaration of Human Rights and the International Labor Organisation's Declaration on Fundamental Principles and Rights at Work

May
- Became a signatory to United Nations Global Compact (UNGC)

Jun
- Adopted guiding principles for Human Resource Management, including upholding and respect of Human Dignity, Equality & Human Rights

Jul
- Initiated Corporate Social Accountability Policy
- Developed and launched HR Principles & Social Accountability policy in line with the UN Declaration of Human Rights, including all our vendors, contractors and business partners

Sep
- Initiated DQS Supplier Sustainability Audit Management System for supplier sustainability audit and compliance
- Uploaded first CDP Report

Nov
- Launched Ethics Line Digital Platform for reporting policy violations
- Established Social Accountability, Regulatory & Sustainability Corporate Steering Committee

2020

Jan
- Became ISO27001 certified

Feb
- Became SA8000 certified
- Became a signatory to Principles of Responsible Care under Indian Chemical Council

Mar
- Launched guideline on Responsible Care

Apr
- Announced responsible sales & marketing policy

Jun
- Announced Ethics Committee
- Signed the UN Women and UNGC Women's Empowerment Principles exemplifying our commitment to Gender Equality and Women's Empowerment
- Established Corporate Women's Empowerment committee and circulated charter

Jul
- Received ISO37001 (Anti Bribery Management System)

Aug
- Adopted the ISO 26000 standards on social responsibility
- Adopted ISO 20400 Sustainable Procurement

*Principles for fostering robust, enduring partnerships with suppliers, vendors, and service providers.

Sep
- Uploaded second CDP Report
- Published first Integrated Annual Report 2019-2020

Oct
- Published first Sustainability Report 2019-20

Dec
- Organised first awareness session on women's empowerment for all the women employees

2021

Mar

- Received a 'Silver' medal in Ecovadis assessment

May

- Won 'Gold' award in the category -Best Sustainability Report First Time at the 6th Asia Sustainability Reporting Awards (ASRA)

June

- IS037001 (and bribery management system) Surveillance Audit completed at GFL with scope increased to international locations.

July

- Launched Guideline on Special Leave for Employees
- Initiated Guideline on Work from Home for Employees
- Launched Guideline on Free Transportation to Women Employees

Aug

- Undertaken a women's wellness initiative in partnership with M Fine for providing wellness benefits to Female employees
- Launched digital Proyos – a suggestion scheme for employees across the organisation
- Launched 'Odventure', an online learning management system across GFL
- Received 15026000 reassurance with the scope increased to international locations
- ReceivedISO 20400 reassurance

Sep

- 1st Workplace wellness survey conducted across Company
- Carried out first SDG Campaign along with UNGC on the SDG Day across locations

Oct

- Completed SA8000 2nd Surveillance audit for the manufacturing sites in Dahej & Ranjitnagar
- Published second Integrated Annual Report 2020-21
- Conducted Human Rights Awareness Campaign across GFL

Nov

- Organised first virtual HR Townhall meeting across our Company
- Conducted first Human Rights Compliance Assessment by third party, DOS

Dec

- Published second Social Accountability & Human Rights progress report 2020-21 on International Human Rights Day

2022

Mar

- Conducted first campaign - Break the Blas on International Women's Day
- Launched the WASH initiative across locations on World Water Day

Apr

- Established Ranjit Nagar Handicraft website for Economic Upliftment of Women

May

- Launched the first Women's Empowerment and Diversity Progress Report 21-22

June

- Launched an in-house online library 'Athena'
- Got certified in accordance with anti-competitive & anti-trust principles based on the Competition Act 2012

Aug

- Completed ISO 37001 second surveillance audit with scope increased to GFL's new site -Jolva

Sep

- Completed ISO 26000 reassurance with scope increased to new site - Jolva
- Launched wellness initiative like yoga day on Sundays across all locations
- Launched WASH awareness booklet along with an online training programme for employees
- Conducted second SDG campaign along with the UNGC team across locations

Oct

- Uploaded fourth UNGC Communication of Progress (COP) in GC Advanced level

Nov

- Conducted inaugural virtual CEO Town Hall meeting
- Carried out Human Rights Awareness campaign across locations
- Conducted second Human Rights survey
- Ensured compliance assessment by exderal agency - DOS Indio

Dec

- Organised Human Rights Awareness campaign across locations

2023

Mar
- World Water Day Celebration
- Published 1WASH Pledge Impact Report FY 2022-23
- Completed 1st Life cycle assessment of Products

Apr
- Completed SA8000 internal auditor training relaunch on cardinal safety rules

May
- Provided WASH training to contract labours

Jun
- Provided WEP Training to WEDC Members through United Nations Global Compact Network India (UNGCN)

Jul
- Launched digital platform for launching POSH complaints-POSH Line
- Established Guideline on WASH
- Provided training on human rights internal auditors

Aug
- Completed SA8000 3rd surveillance audit
- Carried out third human rights compliance assessment
- Published first BRSR
- Conducted responsible core training for leaders
- Completed 2nd life cycle assessment of products

Sep
- Conducted Gender GAP Assessment through UNGCNI
- Celebrated SDG Day Campaign across locations
- Received Recertification Audit of IS0 26000
- Carried out 2nd surveillance audit of 150 20400

Oct
- Launched transport safety guideline
- Conducted carbon footprints assessment training

Nov
- World Toilet Day campaign held across locations

Dec
- World Toilet Day campaign held across locations

2024

Mar
- Women Empowerment and Diversity Progress Report 2023-24 was launched

Jun
- Conducted SA8000 Survelliance Audit

Jul
- Launched Wellness Initiative – Live Yoga Sessions for Stress Management
- WEP Training to WEDC Members through United Nations Global Compact Network India (UNGCNI)

Aug
- SDG Campaign across locations

Oct
- Recertification of ISO26000 Audit

Nov
- Completed Human Rights Assessment

GFL's Approach – Prioritising People for Holistic Development

GFL believes in nurturing compassionate relationships, where we place aspirations and human needs ahead of mere commercial goals. For us, community initiatives are not symbols of achievement; they are powerful tools for driving profound change. Our human-centric approach is demonstrated through our commitment to guiding clients through transitions and enabling significant progress in a world increasingly shaped by digital transformation. Our social ambition pushes us to transcend traditional business objectives, inspiring us to view success through a broader lens, focussed on human development. With innovative social initiatives, we aim to create equal opportunities, nurture talent, and improve employability for all.

We abide by all applicable laws and regulations, ensuring our operations respect the rights and dignity of every individual. We engage actively with a wide spectrum of stakeholders—customers, suppliers, vendors, and the larger community—using their input to inform our strategies and maximise value. Our focus on transparent communication ensures we align our actions with stakeholder expectations, actively seeking feedback through multiple channels to maintain a constant dialogue.

To enhance transparency further, we host regular meetings to address relevant social and environmental concerns. These platforms also serve as spaces to address any stakeholder grievances. This proactive approach enables us to meet the diverse needs of our stakeholders while fostering an open and collaborative environment.

Operations

Every employee is expected to act in accordance with the law in their interactions with colleagues, clients, business partners, and the wider community. Completion of our Company's human rights policy and training on social accountability and human rights is mandatory for all new and current employees. GFL's human rights policy is outlined in the Employee Handbook, which is distributed to every team member. We take great care to protect personal data under our stewardship by implementing robust administrative, technological, and organisational safeguards.

Supply Base

Our suppliers, customers, and all business partners are equally dedicated to upholding human rights. This policy, which affirms our commitment to human rights, must be adhered to by all providers. Information may only be collected if it is essential for its intended purpose and serves a valid objective. Any individual who fails to implement and maintain appropriate security practices and protocols may face disciplinary action. Participation in the social accountability and human rights awareness program is compulsory for all corporate partners.

Community

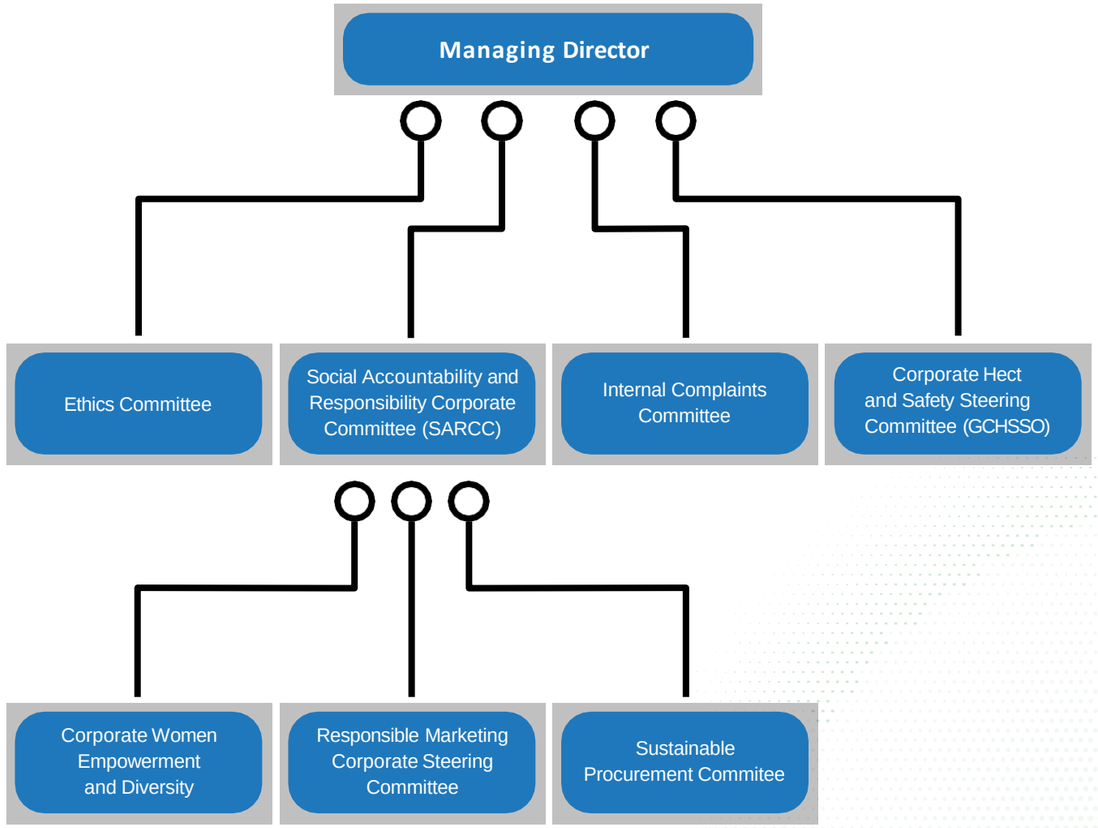
In alignment with global human rights standards, we vigilantly uphold the rights of local communities, as well as the individuals who live and work within them. We continuously assess the environmental impact of our operations on neighbouring areas, striving to mitigate these effects through active community engagement and charitable initiatives. We ensure that the principles of human rights and social responsibility are communicated to all communities, emphasising their connection to the Sustainable Development Goals (SDGs).

Governance

To effectively embed human rights across our value chain, we believe that robust governance is of paramount importance. To ensure the adoption of best practices, we continuously evaluate and refine our governance frameworks, policies, and procedures. The leadership of our Company has established an 'Ethics Committee' to oversee the creation, implementation, and evaluation of measures that uphold discipline in the realms of Social Accountability, Social Responsibility, Fair Business Practices, and Human Rights. Working closely with this committee, the Social Accountability & Responsibility Corporate Committee (SARCC) is tasked with the practical execution of human rights policies. The CEO chairs this committee, supported by the Head of Group Corporate Human Resources as Secretary. Additionally, the SARCC Steering Committee was created to oversee and provide guidance on all matters related to Human Rights, Women's Empowerment, Gender Equality, WASH (Water, Sanitation, and Hygiene), Sustainable Procurement, Responsible Sales & Marketing, and Corporate Social Responsibility.

Our Responsible Sales & Marketing Committee ensures the protection of customer rights, while the Sustainable Procurement Committee upholds human rights within the supply chain, aligning with sustainability criteria. This year, we also committed to embedding water, sanitation, and hygiene initiatives within our workplace as part of our participation in the WBSCD.

These committees convene regularly to address, monitor, and direct efforts related to Social Accountability and Human Rights. Additionally, we have a Women's Empowerment Committee and an Internal Complaints Committee, dedicated to investigating, monitoring, and addressing violations such as harassment, violence, torture, and discrimination within the organisation. Moreover, employees are encouraged to report any suspected breaches of human rights guidelines to GFL's Ethics Committee or via ethicsline@gfl.co.in.



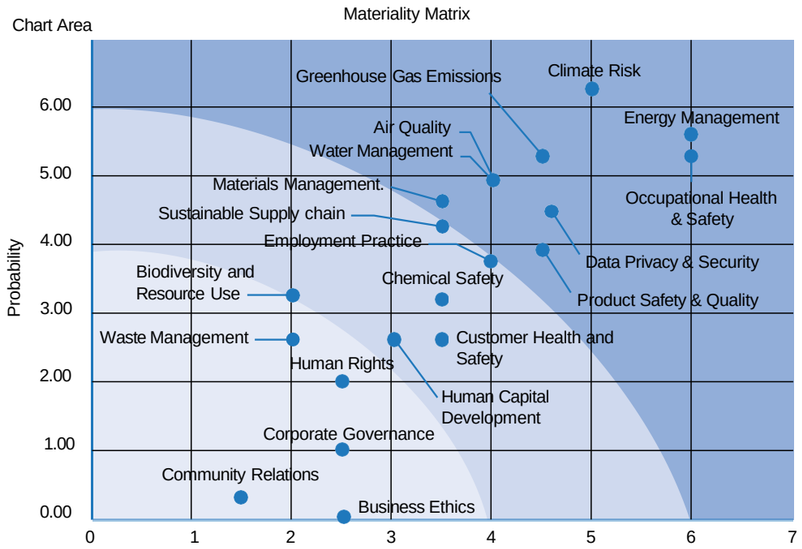
Materiality & Stakeholder Engagement

Our Company conducted a thorough desk-based materiality assessment to evaluate the scope of issues covered in our peers' reports and disclosures, aligning our approach with Sustainability Accounting Standards Board (SASB) materiality standards. This process ensured we identify and prioritise the most relevant issues for our stakeholders and ESG rating agencies.

Materiality Process

1. Benchmarking of Best Practices
2. Identification of Potential Topics
3. Identifying Trends at GFL
4. Team Interactions
5. Finalising Material Topics

Materiality Matrix Developed Based on the Data Analysis



Material Topic	GRI	EcoVadis	SASB	SDG	UNGC
Occupational Health & Safety	GRI 403: Occupational Health and Safety	Employee health and safety Working conditions	Operational Safety, Emergency Preparedness & Response RT-CH-540a.1 RT-CH-540a.2	3, 8, 12	Principle 1 and 2
Data privacy and security	GRI 418: Customer Privacy	Employee Health and Safety Working Conditions External Stakeholder Human Rights Responsible Information Management	-	3	Principle 1 and 2

Stakeholder Engagement

Strengthening Bonds with Enduring Partnerships

GFL derives strength from the deep-rooted relationships we nurtured with our stakeholders over the years. Our transparent communication, coupled with mutual trust, drives us to foster lasting associations with every stakeholder group, including customers, suppliers, employees, and communities. We stand out in the market for our reliability and commitment, a reputation inculcated through integrity and mutually beneficial collaboration. We engage vigorously and act swiftly to continuously surpass stakeholder expectations, solidifying our position as a trusted ally in the industry. Moreover, our dedication to nurturing enduring bonds, anchored in mutual respect and shared success, strengthens all our stakeholder relationships.

Employees

We value our employees immensely for their instrumental role in fulfilling customer requirements and driving our business's success. They are GFL's influential brand ambassadors and key enablers of our strategy and performance. We prioritise their overall development and well-being by fostering an inclusive and progressive work environment.

Value Proposition

Adhere to robust talent management practices, extend necessary training and learning opportunities, provide competitive remuneration, reward and recognitions, maintain industry best practices for operational health and safety measures, and comply with labour and human rights.

Focus Areas

Health, safety and environment, capability building, development and enhancement of skills, career growth opportunities, well-being and mental health, work-life balance and human rights.

Engagement Frequency

Quarterly feedback sessions and townhall meetings, training and safety sessions throughout the year.

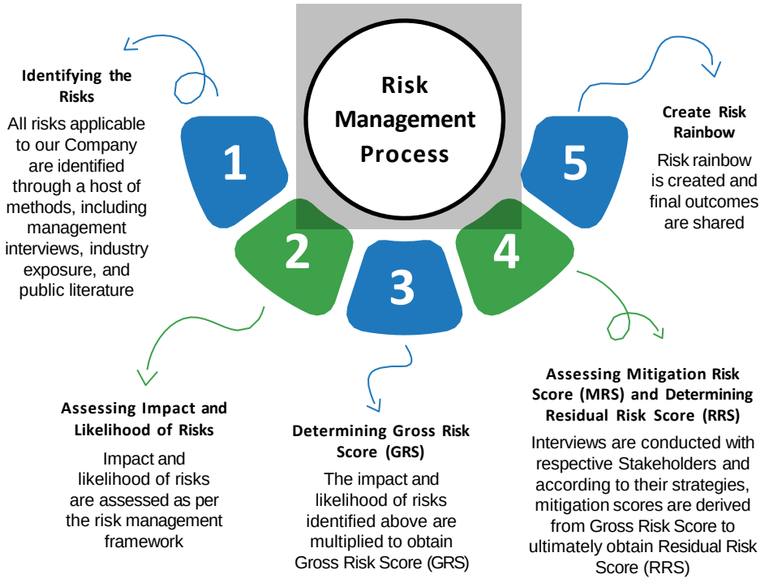
How We Engage

Training and performance management, HR forums, focussed group discussions, employee engagement events, and regular updates through email communication and employee satisfaction.

Material Topics Linked

- Occupational health and safety
- Employee diversity
- Fair and transparent people process
- Talent attraction and retention
- Human rights
- Talent development and training
- Employee well-being and engagement

Human Rights and Social Accountability Risk



We harness a well-defined employee engagement plan to foster continuous communication and active involvement. This includes regular CEO town hall meetings, stay interviews, skip-level meetings, and the formation of various committees to encourage employee participation and clear communication. Our Plant HR Relation Officer (PHRRO) system ensures daily contact between HR and shop floor employees. Moreover, to enhance engagement, we operate a structured spontaneous recognition programme called 'SpotOn' and support Quality Circle and Six Sigma teams. Additionally, we organise various team bonding events, including Family Day, International Women's Day, Safety Day, Earth Day, and Environment Day, to promote participation and engagement across all levels. Our employee newsletter, Pulse, is published twice a year to keep all employees informed about Company affairs. Through these concerted efforts, we achieved the milestone of zero hours lost due to employee relations issues, maintaining an attrition rate below industry standards.

At GFL, social responsibility is integral to our operations, reflecting our commitment to ethical practices, social accountability, and sustainable growth. Our approach is guided by the highest standards, ensuring we operate with respect for human rights and social equity across all facets of our business.

Supply Chain & Our Operations

We profoundly value our ecosystem and stakeholders, as evident in our ingrained sustainability approach. As a responsible corporate entity, we actively support the United Nations Sustainable Development Goals (SDGs), collaborating closely with our supply chain partners to curb emissions, uphold human rights, and foster community development to promote inclusive growth.

We nurture enduring relationships with our suppliers and ensure compliance with the Business Partner Code of Conduct policies. We believe that suppliers are critical in enabling the organisation to source responsibly, ensuring adherence to the highest standards.

Value Proposition

Deploy a vendor voice portal for interactive feedback, guarantee no discrimination against any supplier, and install top-edge virtual communication tools, including Polycom, Cisco Webex, Zoom and Microsoft Teams for seamless communication.

Engagement Frequency

Annual supplier conventions, supplier audits, informal interactions throughout the year.

How We Engage

Supplier development initiatives, online/offline workshops, annual suppliers' meet (online/offline), supplier feedback surveys and onboarding process.

Focus Areas

At the core of our operations, we prioritise transparent, fair, and accountable supply chain practices. We carefully evaluate our suppliers' financial health, reputation, and service quality, while ensuring access to valuable insights on supply chain sustainability, innovation, and technology.

We are proud to uphold SA8000 certification for our Dahej A and Ranjitnagar manufacturing sites. This certification embodies our commitment to fair and decent working conditions, ensuring adherence to the highest social standards and reinforcing our commitment to social accountability across our supply chain, including vendors, contractors, and business partners.

Our Social Performance Team (SPT) oversees the implementation and maintenance of SA8000 requirements. The SPT conducts thorough risk assessments and meets regularly to monitor the effectiveness of our social accountability systems. Monthly site audits and quarterly cross-location audits conducted by the SPT Committee ensure consistent compliance and continuous improvement. In FY 2023-24, we further strengthened our commitment to social responsibility by training 15 employees as SA8000 internal auditors.

Additionally, we have adopted ISO 26000 standards to guide our social responsibility practices. This framework helps us design and implement systems that reflect our commitment to operating responsibly and sustainably. By aligning with ISO 26000, we demonstrate our respect for both society and the environment, a crucial factor for our long-term sustainable growth.

Creating a Sustainable Supply Chain

Our dedication to sustainability permeates every facet of our procurement operations. Through our Sustainable Procurement Policy and Code of Conduct, we establish guidelines for engaging with suppliers, vendors, and third parties. We conduct audits of vendors, particularly those identified as high-risk, at regular intervals to uphold product quality and sustainability standards. Utilising innovative platforms such as the DQS NXT platform and SAP, we conduct thorough vendor evaluations, including sustainability assessments. This enables us to identify areas for improvement and drive continuous enhancement of our supply chain practices.

Responsible Sales & Marketing

Expanding our footprint on multiple social media platforms is pivotal to our strategy. These channels serve as conduits for disseminating in-depth product information and highlighting key features across our corporate website, five product-specific brand sites, and two regional websites. The marked growth in our social media footprint over the past year underscores a substantial surge in our outreach and engagement with both customers and industry stakeholders.

Our sales and marketing are guided by a comprehensive ten-point agenda, reflecting our firm commitment to embedding Responsible Sales and Marketing (RSM) principles into every facet of our operations.

Embracing Local Procurement and Community Engagement

At the core of our supplier initiative lies a dedication to prioritising local procurement, highlighting our dedication to empowering and uplifting local communities. Through well-crafted policies, we ensure the seamless execution of this initiative, fostering economic growth at the grassroots level. Beyond preferential sourcing of goods and services, we actively collaborate with local communities through multiple avenues. This includes creating both direct and indirect employment opportunities, facilitating the provision of essential goods and services, and offering comprehensive ancillary support.

Customer Centricity

GFL places a high priority on both product innovation and meaningful customer engagement. We aim to expand our reach, gain valuable market insights, and nurture enduring relationships with existing and prospective customers by utilising a diverse set of platforms, including virtual spaces and participation in industry expos. Our commitment to delivering excellence is reflected in our stellar customer ratings, a proof of the exceptional quality we consistently uphold. Moreover, we highly regard customer feedback, which can be conveniently shared through our corporate website. For more details, please refer to page 202 of the Integrated Annual Report.

At GFL, we prioritise transparency and integrity in all communication practices, encompassing following directions:

- **Fair and Professional Representation**
  Ensuring our products are presented fairly and professionally across all communication channels
- **Meticulous Review**
  Conducting thorough reviews of all external communication materials, including stringent plagiarism checks, to guarantee authenticity and maintain confidentiality.
- **Consistent Visual Identity**
  Maintaining a consistent visual identity in alignment with our corporate identity manual, ensuring clarity and uniformity in stakeholder interactions and in the design of locations and collateral materials.

Ensuring that all claims made will be approved and substantiated appropriately

Truthfulness and Substantiation

Facilitating ethical collection, use, and storage of customer data, with no sharing or selling without explicit consent

Ethical Data Handling

Maintaining true and honest comparisons between our Company and competitors

Transparent Comparisons

Refraining from discussing price, profit, or margin with competitors and abstain from price collusion or anti- competitive practices

Price and Margin Integrity

Striving to educate customers on safe product usage through clear instructions and hazard warnings

Customer Education

Pledging to represent our Company truthfully, fairly, and accurately at all events, trade fairs, and conferences

Honest Representation

Propagating authenticity and fair methods of competition through our content, avoiding false or misleading advertising

Authentic Content

Providing clear and concise instructions on product usage, along with warnings of potential hazards.

Product Safety

Engaging in fair supply and distribution practices, ensuring no discrimination against customers or suppliers, while guaranteeing equitable distribution of our products

Fair Supply and Distribution

Upholding the principles of fair competition, ensuring that our sales and marketing practices align with ethical standards and industry regulations

Commitment to Fair Competition

For more details on Community Engagement and Responsible Marketing, please refer to page 200-203 of the Integrated Annual Report.

Training and Communication

To promote awareness and educate employees, contractors, vendors, and other stakeholders on human rights policy framework, we have an established mechanism of robust communication channels and awareness programmes. A dedicated clause outlining human rights responsibilities is included in all business contracts. Furthermore, GFL's human rights policy is outlined in the Employee Handbook, provided to all employees. As part of the onboarding process, all new hires have signed a declaration affirming their commitment to our policies on social accountability and responsibility.

We remain vigilant in preventing any violations of human rights across our supply chain. Regular awareness campaigns are held to inform employees, contractors, subcontractors, and business service providers about human rights laws and policies, particularly focusing on forced labour, discrimination, and related concerns. These initiatives are complemented by the distribution of informational pamphlets, ensuring that all stakeholders are well-informed. We ensure that there is no Human rights abuse in our entire supply chain.

Our Social Accountability and Human Rights awareness program is mandatory for both contract workers and permanent employees, ensuring comprehensive compliance within the organization. All the employees are required to take the training course available on our Learning Management System (LMS).

Our Company actively engages with a diverse range of stakeholders, including customers, suppliers, vendors, and the broader community, to better understand their needs and expectations. This engagement allows us to tailor strategies that drive value creation while fostering trust and transparency.

In addition to regular feedback channels, we hold meetings at regular intervals to address significant social accountability and responsibility concerns. These sessions provide an open forum for stakeholders to voice concerns or grievances, further reinforcing our commitment to transparency and ethical practices. Through this proactive engagement, we ensure that our actions align with stakeholder interests, facilitating meaningful dialogue and long-term collaboration.

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Conducting Human Rights Impact Assessment & Due Diligence

We have showcased our dedication to human rights through our endorsement of the UN Global Compact, firmly aligned with its ten core principles, and the implementation of the 'Protect, Respect and Remedy' Framework. These steps exemplify our global commitment, showcasing the thorough integration of these human rights mechanisms into our worldwide operations.

1. Achieve organisation's objectives on carbon neutrality, further investments in Renewable energy and collaboration with carbon sequestration organizations may be prioritized.
2. Review documents on roles, responsibilities, authorities, and accountabilities thoroughly for inclusion of social responsibility and ESG areas.
3. Identify mechanisms for detecting discrimination or human rights violation occuring in within stakeholder premises that need to be clearly defined and integrated into the system.

Human Rights Impact Assessment

Step 1

Achieving a deep understanding of the intersection between business operations and human rights requires acknowledging boundaries and engaging meaningfully with stakeholders. We rigorously assess our current policies, practices, and operations to determine how each function or business unit may influence human rights. This year, we successfully completed the SA8000 Surveillance Audit for our manufacturing facilities in Dahej and Ranjit Nagar. In line with our ethical framework, we also completed our second ISO 37001 surveillance for Anti-Bribery Management, expanding its scope to encompass our international sites. This underscores our devotion to maintaining the highest standards in ethics, social responsibility, and business development.

Additionally, we achieved recertification for both ISO 26000 (Social Responsibility) and ISO 20400 (Sustainable Procurement), with an expanded reach to our global locations. Furthermore, DQS India conducted our second comprehensive Human Rights Compliance Assessment across multiple sites, evaluating our processes and implementing necessary corrective actions for ongoing improvement.

The assessment methodology included structured and unstructured interviews with key personnel, local communities, contractors, and suppliers at various locations. The Human Rights Compliance Assessment (HRCA) covered seven locations—Noida, Dahej A, Dahej B, Ranjit Nagar, Vadodara, Germany, and USA—examining human rights impacts across three key areas:

1. Employment Practices
2. Suppliers and Other Business Partners
3. Community Impact

Step 2

The next phase involves assessing our score and identifying the most critical Salient Human Rights issues for GFL. This enables us to refine the extensive list of potential human rights concerns, focusing on those where we can have the most influence and identifying key areas of impact.

Below is the summary of our overall Human Rights Impact Assessment score for the period (April 23 – November 2024):

Social Accountability & Human Rights Parameters	Location	Score obtained	Maximum score	% Score	Score obtained	Maximum score	% Score
		FY 2023-24			FY 2022-23		
	Dahej - A	341	350	97	339	350	97
	Dahej - B	333	350	95	342	350	98
	Ranjitnagar	345	350	98	342	350	98

Step 3

GFL identifies and prioritises the risk by reviewing the salient human rights issues based on the Impact Assessment.

Step 4

The final phase involves the continuous monitoring of identified and emerging issues to evaluate potential risks and implement measures to mitigate or address their impact. Insights from our due diligence program are systematically integrated into our operational processes, ensuring robust policies, frameworks, and management systems are in place to detect, resolve, and prevent potential risks related to social accountability and human rights across our operations and value chain. Additionally, as part of our commitment to holistic social responsibility, we actively engage in ongoing discussions with local communities and stakeholders to identify any adverse human rights impacts and formulate effective remediation strategies.

For a comprehensive overview, you may like to refer to the Integrated Annual Report FY 2023-24, Chapter: Prioritizing People for Holistic Development from page 82-91.

Human Rights Issues, Taking Actions & Results

GFL prioritize human rights in all our business agreements and contracts. At GFL, we take proactive measures by conducting awareness sessions to ensure that our vendors and suppliers fully comprehend and adhere to human rights standards.

GFL works to better understand the possible and actual effects on human rights throughout its value chain and operations. We also want to enhance our risk assessment process so that we can notice patterns, hotspots, and underlying causes and address problems in an efficient manner.

It ensures adherence to the human rights policy through internal and external assessment methods, including self-assessment questionnaires, announced and unannounced on-site audits of independent Suppliers, Vendors, and Service Providers, as well as employee and workplace wellness surveys.

The Company has engaged professional help to assess our established processes as part of its human rights due diligence approach.

The objective is to identify and address areas that have a serious impact on human rights and determine essential corrective steps for continuing improvement in identified areas. The organization now has a better grasp of the impact and the need for additional mitigating and remediating measures thanks to this procedure.

The topics outlined below reflect the current areas of emphasis, presented in no particular sequence. This list is not exhaustive of all human rights matters that the company addresses.

No Discrimination & Diversity

GFL consistently upholds the belief that, regardless of any type of discrimination, every individual is entitled to the same fundamental human rights, which is a core aspect of their legacy. The Company and its associates are dedicated to the equal employment policy. This commitment is a crucial component of the company's mission to become an "Employer of Choice."

GFL's all HR policies and practices are reflecting non-discriminatory practices and propose all employees the same opportunities. We do not discriminate on the basis of race, color, gender, age, language, property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability, pregnancy, indigenous people's relationship, trade union affiliation, political affiliation, or political or another opinion. Marital or family status, personal relationships, and health status, such as HIV/ AIDS status, are all emerging prohibited grounds.

As part of this commitment, all employees at all levels are expected to treat their co-workers fairly, with respect, and without aggravation. All stakeholders have equal access to employment opportunities.

This includes recruitment, selection, and appointment, as well as training, learning & development, promotion, Company activities, and other employment terms and conditions. All personnel are treated with dignity GFL is committed to bringing in, nurturing, and keeping top talent for all of its business verticals. The organization works hard to advance human rights, diversity and inclusion, employee engagement, and ongoing learning and development to create a values-based culture where workers flourish alongside company expansion.

We are committed to providing equal employment opportunities without any discrimination to all stakeholders and comply with prevailing labor laws and ILO Conventions in all areas of recruitment, selection, appointment, training, learning and development, promotion, Company activities, and other terms and conditions of employment. We however give preference to the sons of the soil and extend preference to the local population by hiring employees from the communities surrounding our manufacturing unit.

The organization has a robust talent acquisition strategy in place to find bright, motivated, and morally driven young people. The influence of the talent search is widespread among India's best universities and B-schools. Our extensive and methodical training program equips the new talent to lead the organization to new GFL continuously engages with reputed institutes to build long-term relationships with the academia and to ensure young talent is inducted directly from these campuses.

Total Number of Employees (Domestic)

a. Employees and workers (including differently abled):

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	1,805	1,722	95	83	5
2.	Other than permanent (E)	90	83	92	7	8
3.	**Total employees (D + E)**	**1,895**	**1,805**	**95**	**90**	**5**
	Workers					
4.	Permanent (F)	1,437	1,437	100	0	0
5.	Other than permanent (G)	4,856	4,749	98	107	2
6.	**Total workers (F + G)**	**6,293**	**6,186**	**98**	**107**	**2**

b. Differently abled employees and workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled employees					
1.	Permanent (D)	1	1	100	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**1**	**1**	**100**	**0**	**0**
	Differently abled workers					
4.	Permanent (F)	2	2	100	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	**2**	**2**	**100**	**0**	**0**

For more details, you may refer to page 167 of the Integrated Annual Report.

	FY 2023-24 (Turnover rate in current FY)		FY 2022-23 (Turnover rate in current FY)		FY 2021-22 (Turnover rate in current FY)	
	Men	Women	Men	Women	Men	Women
Permanent Employees	17	20	30	40	23	26
Permanent Workers	12	20	18	0	9	0

For more details, you may refer to page 168 of the Integrated Annual Report 2023-24, available on our website.

GFL's employee selection and recruitment policy is based on fairness and non-discrimination, as well as compliance with 1958 mandate to end "discrimination in regard to employment and occupation." There are established guidelines in this regard. All the guidelines are included in an employee handbook. Presently, joining requires a declaration of acceptance and adherence to the guidelines. The guidelines are based on the ILO Conventions listed below:

Sr. No.	Convention/Recommendation No.	Issues Addressed
1	ILO Convention 100 and 111	Equal Remuneration and Discrimination- Employment and Occupation
2	ILO Convention 131	Minimum Wage Fixing
3	The United Nations Convention to Eliminate All Forms of Discrimination Against Women.	
4	The United Nations Convention on the Elimination of All forms of Racial Discrimination	

The Company is an equal opportunity employer and follow the Equal Remuneration Act of 1976, with no sexual discrimination based solely on the category of work performed.

All employees are evaluated for their performance over the course of six months before being confirmed. All of our employees' performance is evaluated using the normal distribution and relative evaluation concepts.

GetResults! Program

Our Performance Management System supports the right to fair treatment, objectivity, transparency, and non-discrimination. Thus, ensuring a performance- driven culture. In 2022, we launched our second flagship program, GetResults!, based on the book "The Four Disciplines of Execution." This programme is designed to help leaders maintain focus on strategic goals, build personal accountability, and establish a rhythm of execution across the organization.

The GetResults! program is divided into three phases:

Target Setting
Identifying Wildly Important Goals (WIGs) and Broadly Important Goals (BIGs).

Review Mechanism
Conducting weekly action reviews and monthly target reviews.

Dashboard Mechanism
Focussing on lead measures and maintaining a scoreboard.

By following this structured approach, we aim to unlock rapid goal achievement and drive transformational breakthroughs across the Company.

GetResults! Program at Vadodara

PMS Coverage – Level wise

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,805	1,022	57	1,378	282	20
Female	90	38	42	54	14	26
Total	**1,895**	**1,060**	**56**	**1,432**	**296**	**21**
Workers						
Male	6,186	1,024	17	1,247	201	16
Female	107	0	0	0	0	0
Total	**6,293**	**1,024**	**16**	**1,247**	**201**	**16**

In total headcount, new joiners joined in the second half of the assessment year (after 30th September of the year) are not applicable for the performance and career development reviews.

Number of Employees Promoted/Upgraded

2023-24	2022-23	2022-21
552	667	660

GENDER EQUALITY & REPRESENTATION

Gender equality is fundamentally linked to sustainable development and is crucial for the realization of universal human rights. In our commitment to this principle, we conduct comprehensive gender impact assessments. These focused evaluations help identify the potential effects of laws, policies, or programs on gender equality. Moreover, our proactive approach ensures that our decisions support and enhance equality between women and men.

Participation/Inclusion/Representation of Women	Total	No. and Percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	3	0	0%

As a signatory of the UN Women's Empowerment Principles (WEPs), launched in 2010 by UN Women and the UN Global Compact, we are dedicated to integrating gender equality into our business practices. These principles, informed by international labor and human rights standards, guide us in promoting gender equality in the workplace, marketplace, and community.

Our commitment to gender equality is evident in our initiatives, while implementing the 7 WEPs across the organization.

WEP 1 Implementation

In alignment with the 7 WEPs, we have an established Corporate Women Empowerment & Diversity Committee in place to spearhead this crucial initiative, ensuring that the necessary actions are taken in accordance with the UNGC 7 Principles of Women Empowerment (WEPs). As part of our commitment to WEP 1, we have developed a yearly target and a comprehensive Annual Action Plan for FY 2023-24 to guide our efforts and drive meaningful progress in empowering women across the organization.

WEP Action Plan 2023-24 (As on 1st March 2024)			
KRA	**Index**	**Target**	**Achievement**
Conduct Gender Gap Assessment of the organisation to improve score%. Base line assessment to be done in July and Final assessment in December	% improvement	25%	Base line score - 60% Final assessment not conducted
Achieve the targeted number of Women employees in GFL Business	Number	120	107
Achieve number of mandays of training of women employees	Mandays	5	4.7 Mandays
Promote women entrepreneurs while engaging suppliers and vendors.	Number	2 in each site	1 supplier in Noida

The number of employees is of the InoxGFL group including the Wind Business.

WEP 2 Implementation

As part of our WEP 2 implementation, GFL has established comprehensive policies focusing on equitable recruitment and performance evaluation. Our HR policies and procedures are designed to uphold non-discriminatory practices, ensuring equal opportunities for all employees and stakeholders. We offer an inclusive training program on Gender Sensitivity, Diversity & Inclusion, and the Code of Conduct, which is extended to all employees, including new hires and contract workers, to foster a respectful and inclusive workplace culture.

The Company is an equal opportunity employer and follow the Equal Remuneration Act of 1976, with no sexual discrimination based solely on the category of work performed.

No. of Women Employees (Permanent)	FY23-24	FY22-23	FY21-22
Total	90	80	60

All employees are evaluated for their performance over the course of six months before being confirmed. All of our employees' performance is evaluated using the normal distribution and relative evaluation concepts. We advocate for and raise awareness of hiring people with disabilities. As of March 31, 2023, there were three permanent employees and four contract employees with disabilities during this fiscal year.

WEP 3 Implementation

To promote a healthier work-life balance, we provide flexible working hours and extended leave on all Saturdays in the office, as well as alternate Saturdays at our plants.

International Women's Day Celebration at Noida

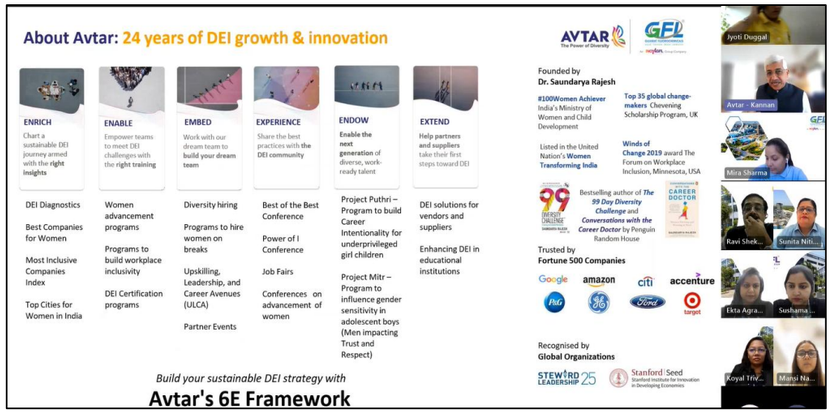
WEP 4 Implementation

The organization has established a clear framework for the career advancement and development of its employees. This framework is rigorously grounded in the merit of each individual. For objective identification and implementation of specific development plans, we adopt various methods like 9 box Assessment, 360-degree feedback, Development Centre, IDP, Mentoring, etc., that forms a part of the HiPo Identification Framework.

The training and development framework guarantees access to education for all employees, including those on contract. To evaluate the effectiveness of the training, we conduct pre-post Assessments. Additionally, to assess the application of knowledge gained from video-based training programs and any resultant behavioral changes, we measure Training Effectiveness by requiring employees to complete a post-learning action plan and subsequently collect feedback from their managers or heads of department.

Our dedication to gender equality is demonstrated through initiatives like providing WEPs training to our Women Empowerment and Diversity Committee (WEDC) members through UNGCNI.

A step forward in this direction is a recent empanelment of INOX GFL's Learning Team with Avtar, an industry veteran on the subject. We identified 11 Avtar Certified Diversity Professional Certification who not only learned the concept and were sensitized the DEI Principles but also learnt the industry trends and best practices on effectively driving DEI Culture and embedding it into the organization's DNA. The certified employees on DEI will internally collaborate on driving the ethos of promoting Gender Diversity and Equity at Inox GFL. The Women's Empowerment Principles (WEPs) provide businesses with a robust framework to foster gender equality and elevate women's empowerment across the marketplace, workplace, and community, all while driving positive outcomes for both organizations and society at large.



WEP 5 Implementation –

GFL acknowledges that Women Empowerment and Diversity are essential components of its human resources strategy, yielding benefits not only for individuals but also for society as a whole, thereby fostering economic and social progress. By endorsing the UN Women and UNGC Women's Empowerment Principles, the Company has affirmed its dedication to Gender Equality and the empowerment of women. Furthermore, the Company is devoted to upholding the highest standards of legality, environmental responsibility, ethics, and professionalism in alignment with the UNGC.

The following policies have been established to support these commitments:

1. Sustainable Procurement Policy & Code of Conduct for Suppliers/Vendors and Service Providers
2. Responsible Sales & Marketing Policy

WEP 6 Implementation

GFL's corporate social responsibility initiatives are aligned with the Sustainable Development Goals (SDGs) and are designed to 'Energize, Involve, and Enable Communities to achieve their full potential.' Our CSR model is based on the following principles – Community Participation, Sustenance & Strategic Partnership Building. Of the 17 SDGs, GFL's activities directly contribute to 16, reinforcing our commitment to creating a meaningful impact on global sustainability through community-focused projects.

At our Ranjitnagar unit, we empower women via the Handicraft Centre, where they create eco-friendly products like jute bags and soy wax candles. Our Mobile Healthcare Unit (SWASTHYAM) offers free medical services to nearby villages, while programmes in organic farming, animal husbandry, and WASH improve livelihoods for farmers, women, and youth. GFL also drives environmental sustainability by planting over 8,300 saplings and enhancing rural infrastructure, all aligned with global Sustainable Development Goals (SDGs), creating lasting value for communities. For more details, please visit our company website using the link:
https://www.gfl.co.in/Responsible_Community_Development.php

CSR initiative at Vadodara

WEP 7 Implementation –

GFL reaffirms its dedication to the Women Empowerment Principles through ongoing commitment. The advancements related to the WEP have been documented in accordance with the WEP Transparency & Accountability (T&A) Framework, utilizing the Essential Indicators, and are published on the company y profile page of the WEP website. To support this, we have conducted gender gap assessments and released progress reports to track our efforts, ensuring continuous improvement in promoting gender equality and women's empowerment within our organization. These actions underscore our proactive approach to fostering an inclusive and supportive work environment where every woman has the opportunity to thrive and contribute meaningfully.

We consistently provide updates on our progress, which can be accessed by all stakeholders on our company website. Previous reports are available at the following link –
https://www.gfl.co.in/Women_Empowerment_and_Diversity.php

No Child Labor

In accordance with local legislation pertaining to the minimum age of employment, we are dedicated to preventing the use of child labor inside the organization. Our GFL "no child labor" policy reaffirms our adherence to both the United Nations Convention on the Rights of the Child and ILO Convention No. 182.

All potential workers must provide their age verification documentation with their job applications as part of our recruitment procedure. All candidates under the age of eighteen are automatically disqualified. We don't hire anyone under the age of eighteen and follow the same rules for contract laborers. A specific clause mentioning the prevention of child labor is specified in the service contracts/purchase orders, and we also ensure that our suppliers and service providers are adhering to these terms. None of our operations and suppliers pose the risk of child labor or exposure of young employees to hazardous working conditions.

No Forced/Compulsory/Bonded Labor, Slavery & Harassment

GFL always respects to the labor self-esteem and does not accept forced/bonded/compulsory labor, including penal or debt bondage labor. The Company's policies, procedures and guidelines respect as well as protect the right of life and provide employees and contractual workers with freedom from suffering and inhuman or degrading treatment. The company does not use forced or compulsory labor, such as penal or debt bondage labor.

The business has employed guidelines on adherence to the ILO convention and is reiterated by the Company's policies, which are included in the HR Operations Manual and Employee Handbook and address forced labor and its abolition (ILO Convention 29 and 105).

GFL also complying the Factories Act, 1948 with practicing eight-hour shifts and a six-day work schedule to provide an ideal number of working hours in a day, a weekly day off, additional pay for overtime, and leave options.

We adhere scrupulously to the 1948 Payment of Minimum Wages Act as an equal and fair opportunity for all.

A declaration of acceptance and adherence to the policy is part of the joining process. Employees are free to quit at any time after serving the required notice period outlined in their conditions of appointment because we are a free-will employer. Every employee participates in ongoing education and awareness campaigns about the prevention of sexual harassment (POSH) at work. The training awareness program on POSH has been completed by contract laborers in addition to corporate workers.

There is no significant risk of forced/compulsory labor, slavery, or harassment-related issues in any of our operations and suppliers. The company has an established Protection & Compliance framework as well as an Ethics Committee in place that allows employees to raise any issue related to forced/compulsory labor, anti- slavery, and human trafficking violations. It also reiterates the company's no-retaliation policy.

In FY 2023- 24, there was no complaint received from any stakeholder/s regarding human rights violations, forced/compulsory/bonded labor, Slavery, and Sexual Harassment in employment reported from any site of the Company.

	Location	FY23-24
Total Manhours	Dahej A	430
	Dahej B	454
	Ranjitnagar	232
	Vadodara	80
	Noida & ROI	124
	TOTAL	1320

POSH Training Manhours across locations

Health & Safety

Health & safety is a core value at GFL, and we strive to integrate this in our ecosystem with an objective of ZERO HARM through people engagement across all levels. We have implemented a comprehensive Occupational Health and Safety Management System, driven by the top management's commitment to fostering a safe and healthy workplace. Our approach is proactive and inclusive, involving every level of the organisation to build a robust safety culture. This system integrates meticulously crafted policies, procedures, and practices aimed at identifying and addressing workplace hazards, promoting overall employee well-being, and ensuring strict adherence to health and safety regulations. Moreover, our contract workers' representatives are actively engaged at every step, reinforcing our dedication to a secure and supportive work environment for all.

Safety, Health and Environment are of prime concern to us, and necessary efforts were made in this direction in line with the safety, health and environment policy laid down by GFL. We have received certification of ISO 14001:2004 (Environment Management System), ISO 18001:2007 (Occupational Health and Safety Management System) and ISO 9001:2008 (Quality Management System) for our Ranjitnagar and Dahej Units. For more details, please refer to the natural capital of the Integrated Annual Report.

To guarantee a safe and healthy workplace, GFL has undertaken the below-mentioned steps:

- **Occupational Health and Safety Management System:** We have a robust system in place to identify, assess, and mitigate workplace hazards. Our policies and procedures ensure a safe work environment and compliance with health and safety regulations.
- **Hazard Identification and Risk Assessment (HIRA):** We regularly inspect and assess risks to identify potential hazards. This helps us implement control measures to minimise or eliminate threats to employee safety.
- **Training and Education:** We provide comprehensive training on occupational health and safety practices, including safe work procedures, proper equipment usage, emergency response, and hazard recognition.
- **Incident Reporting and Investigation** We encourage prompt reporting of incidents, near misses, and hazards. Our reporting system ensures timely investigations, root cause identification, and corrective actions to prevent recurrence.
- **Emergency Preparedness and Response:** We have emergency response plans and conduct regular drills to prepare for fires, medical emergencies, and natural disasters. These exercises ensure our team is ready to respond effectively.
- **Health and Wellness Programs:** We promote health and wellness through screenings, wellness programs, and ergonomic assessments. We support healthy lifestyles and provide resources for physical and mental well-being.
- **Safety Committees and Worker Involvement:** We engage employees in safety initiatives through committees, feedback mechanisms, and inspections. This involvement fosters a sense of ownership and accountability for workplace safety.
- **Regular Monitoring and Review:** We regularly monitor and review our safety performance to assess the effectiveness of our measures and identify areas for improvement. We proactively address emerging safety risks.

At GFL, we have established a premier Social Accountability, Regulatory, and Sustainability Corporate Steering Committee (SARS Committee) to lead our sustainability and climate-related initiatives. Chaired by the Deputy Managing Director, the committee consists of nine members from various functions and units. The Committee's primary mission is to align business objectives with sustainability goals, ensuring our ongoing success. The Committee addresses climate-related challenges and manages carbon emissions, water & waste management through circularity, biodiversity management, health & safety management, sustainable procurement & customer centricity, and employee & labour management, incorporating the triple bottom line (social, economic, and environmental aspects) into the corporate strategy. Additionally, it oversees health and safety protocols, fostering a secure and supportive workplace environment.

- Leadership & Accountability
- H&S Management System
- Capability Development
- Process Safety
- Workplace Safety

Occupational Health and Safety Framework

We have a robust occupational health and safety framework, supported by a structured governance mechanism. Our Company prioritises accountability, transparency, and collaboration. We deploy dedicated Health and Safety Committees at every level to oversee compliance and continuous improvement initiatives. By conducting regular audits, implementing comprehensive training programs, and performing diligent risk assessments, we continually enhance our practices to ensure a safe working environment for all stakeholders.

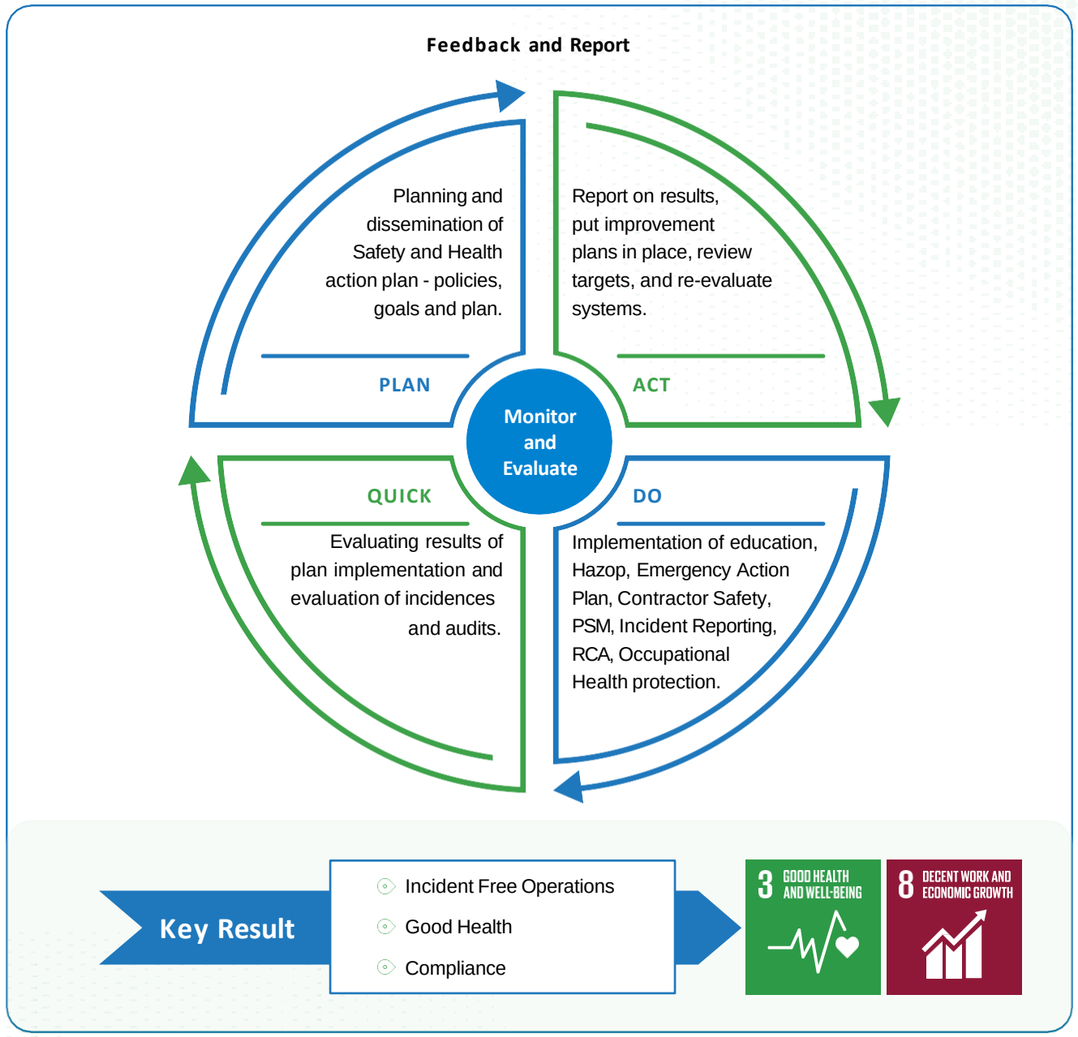
- Safety Observation (SO)
- Incident Investigation
- Standard, Rules & Procedure (SR&P)
- Capability Development & Communication (CD&C)
- Product Safety Stewardship (PS)
- Distribution Stewardship (DS)
- Process Safety Management (PSM)
- Emergency Response and Planning (ERP)
- Pollution Prevention (PP)
- Security (Physical+Cyber)

Ensuring Occupational Health and Safety

At GFL, we are committed to upholding the highest standards in health, safety, and sustainability in every domain of our operations. Prioritising the well-being of our stakeholder groups, including employees, customers, and communities, we continue to invest heavily in safety initiatives and sustainable practices. Going beyond compliance, we focus on fostering a culture of unparalleled safety mechanisms across all organisational levels. In sync with this commitment, we delivered 84,107 hours of safety training to our workforce during the year under review. Furthermore, we embed sustainability into our decision-making process, constantly focussing on initiatives that minimise our environmental footprint and support endeavours that benefit the planet.

- Top Management Commitment
- Policy Framework
- Organisation
- Resources

Responsible Care



Occupational Health and Safety Training

GFL prioritizes occupational health and safety training to ensure the well-being of employees and stakeholders. Our trainings last year covered a vast range of topics, including emergency response protocols, hazard communication, and personal protective equipment usage. Additionally, 66% of our employees successfully completed specialized safety certifications to boost their skills and knowledge. Moreover, the Safety Committee, comprising our employees and contract partners, plays an instrumental part in overseeing safety initiatives and cultivating a safe working environment.

84,107 Hours

Comprehensive Health and Safety Training Programmes

We conduct periodical safety committee meetings to review the status of the implementation of various EHS initiatives and take stock of each of them. Wherein GFL employees and representatives from contract partners participate and contribute towards the safe operation of the manufacturing processes. We circulate meeting minutes and update them on the status of the minutes from time to time.

Occupational health training programs are imparted to our employees and contract employees specific to their area of exposure on a regular basis. Various initiatives have been taken to promote the health of our workmen and contractors. Some of them include:

- Pre- and periodical medical check-ups of own and contract employees
- Organizing dental and health check-up camps Blood donation camps
- First Aid training programs

Digital platforms play a crucial role in the success of any EHS initiative to emulate, sync, and drive sustenance across GFL. Suraksha Setu, an EHS-based platform, has been developed at GFL to capture and track all leading and lagging indicators. This platform provides assurance to top management regarding effective field implementation and overall performance.

Total Hours Spent on Safety Training During the Period

Location	Total No. of Hours Spent on Safety Training FY 2023-24
Dahej - A	33,265
Dahej - B	27,921
Ranjitnagar	21,328
Noida & Other Offices	623
Vadodara	971
Total	84,107

Safety Committee

We place significant emphasis on our Safety Committee, which plays a crucial role in protecting the health and safety of our workforce. By fostering a collaborative approach to workplace safety, the Committee's inclusive structure brings together representatives from various departments and contract partners, lveregaing their diverse expertise and perspectives to enhance safety outcomes.

Composition and Structure of the Committee

Plant-Level Safety Committees: Each plant deploys a dedicated Safety Committee, composed of representatives from operations, maintenance, and support functions, including contract partners, to promote equal representation

GFL Corporate Health and Safety Committee (GCHSC): At the corporate level, the GCHSC, comprising senior leadership members, provides oversight for all safety initiatives and policies. Chaired by the Deputy Managing Director (Dy MD) and CEO, the GCHSC meets monthly.

Key Functions of the Committee

1 Monthly Safety Reviews

Unit Heads conduct monthly safety performance reviews during Unit APEX Committee meetings, while the GCHSC reviews overall safety performance and compliance

2 Policy and Procedure Development

The Safety Committee frames and updates safety policies, emergency response plans, hazard communication protocols, and PPE guidelines

3 Risk Assessment and Hazard Identification

Regular risk assessments and hazard identification exercises are conducted using advanced methodologies, including the Risk Assessment Matrix (RAM)

4 Training and Education

Comprehensive training programmes are designed to cover emergency response, hazard communication, and PPE usage. Our 'Train the Trainer' programme is a prime example of cohesive engagement, resulting in the retention of 108 trainers across various safety standards

5 Incident Investigation and Reporting

The Safety Committee investigates safety incidents, identifies root causes, and implements corrective actions, while maintaining detailed incident reports

6 Communication and Recognition

Monthly Safety Mass Communication platforms are utilised to share safety statistics, critical incidents, and best practices. The committee also recognises employees who contribute significantly to workplace safety.

Safety Campaigns

At GFL, we take pride in executing impactful safety campaigns throughout the year, aimed at promoting well-being and cultivating a culture of safety awareness. These initiatives, driven by outcomes of past incidents and global best practices, engage employees at all levels. By inculcating a shared commitment to safety through these concerted campaigns, we observe tangible improvements in safety performance metrics, while achieving a boosted safety culture.

Hazard Identification and Risk Assessment

At GFL, we have adopted a proactive approach to hazard identification and risk assessment to ensure the safety of our workforce and stakeholders. We continue to augment our safety practices and ensure the well-being of our workforce through employee engagement and utilisation of advanced technologies. This commitment not only safeguards our workforce but also reinforces our dedication to operational excellence and sustainability.

Collaboration with dss+

We partner with Dupont Sustainable Solutions (dss+), marking a transforming chapter in GFL's safety journey. Together, we forge a major shift and pave the way for fortifying our safety culture and practices. Through the implementation of tailored solutions and targeted training initiatives, we derive remarkable outcomes.

As we continue to navigate our safety landscape, we remain resolute in our pursuit of creating a safer environment for our invaluable Stakeholders - our employees, customers, and communities.

Electrolytes		FY 2023-24	FY 2022-23	FY 2021-22	FY 2020-21
Work-related injury	Nos.	218	257	170	400
Fatalities	Nos.	0	0	8	0
LTIFR	%	0.68	0.26	0.95	0.75

Following Safety Campaigns are Conducted:

Permit to Work (PTW) → Cardinal Safety Rules (CSR) → Hot Work Permit → 10 Commitments to Zero Harm

01 Monthly Safety Mass Communication

Communicates previous month's safety statistics and critical incidents to all employees through Unit Heads and the Unit Senior Leadership Team; Recognises top performers in terms of contribution in workplace safety

02 Safety Action Meetings (SAM)

Focus on high-risk scenarios for Barrier Health Management (BHM)

03 Specialised Structures and Tests

Develop an Acrophobia Structure to address height phobia

04 Monthly Theme-Based Campaigns

Encompass Work at Height (WAH), line breaks, and hot work, among others

05 First Party PTW Self-Assessment

Formulates a one-pager Emergency Response Plan (ERP) for high-risk scenarios

06 Established Emergency Control Centre

Seeks to manage emergencies efficiently

07 Scorecards and Checklists

Implement a 12-point scorecard for workplace standards and a 10-point checklist for inbound and outbound vehicles

'I Am a Safety Leader' Campaign

we Introduced the 'I Am a safety Leader' campaign to emphastse on safety as a shared responslblllty. BY cultlvatlng a culture of safety across our organisation. this campaign empowers IndMduals at all levels to pnorltlse safety In thelr dally routlnes both at work and beyond. Our Objective IS to foster a mindset where safety Is Ingrained In every aspect of our employees lives and we seek to achieve thIS by prornotlng safety behaviours at home and durlng travel

Ensuring Employee Wellness

The Company is committed to ensuring the health and safety of its employees, contractors, customers, public, and local communities while meeting Company's business needs. GFL is certified under OHSAS 18001:2007, ISO 9001:2015, ISO 14001:2015, ISO45001 and has adopted ISO26000 standards. Health & Safety at our Workplace is governed by policy, principles & processes.

We have established policies in this regard and are a part of the HR Operations Manual and Employee Handbook. We cover all employees and their family members under the Medical Insurance Scheme for medical expense reimbursement for most illnesses. We also cover all employees under an Accident Insurance Scheme, which covers accidents beyond the workplace. All contract labor is compulsorily covered under the Accident Insurance Scheme if they are to be deployed on our premises. All employees of GFL including trainees & employees on probation shall be covered under the Policy.

On Health & Safety front, GFL has zero-tolerance culture toward Health & Safety. All selected candidates undergo a Pre-Employment Medical Examination at the joining location in coordination with location HR / Admin & HSE. All employees, including Contract Labour, can avail the facilities of the Occupational Health Centre round the clock. All Employees, including Contract Labour, are subject to Health Examination annually in both the Plants.

At GFL, periodically, we conduct training programs on health and safety for all our employees.

To facilitate better work-life balance, we offer flexi-timing benefits and leaves on alternate Saturdays to employees working in certain offices. We also allow employees to take extra leave and provide work from home facilities under special circumstances such as personal illness, illness of spouse, children and family, natural calamity, educational purpose and during transfers to other locations. All women employees are entitled to avail childcare leave as per the Maternity Benefit Act.

Considering the women hygiene aspect, GFL has installed a Sanitary Pad Wending machine and an incinerator for discarding sanitary pads at the locations.

To build awareness and encourage workmen to take initiative in all areas of OH&S, various celebrations such as Safety Day/ Week, Environment Day, and Ozone Day are organized at the sites. These occasions act as opportunities to advocate for wellness, raise safety awareness, and encourage environmental stewardship. By involving both employees and contractors in these efforts, we cultivate a positive workplace atmosphere that promotes camaraderie and a collective dedication to health, safety, and overall well-being.

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,722	1,722	100	1,722	100	0	0	1,722	100	0	0
Female	83	83	100	83	100	83	100	0	0	0	0
Total	**1,805**	**1,805**	**100**	**1,805**	**100**	**83**	**5**	**1,722**	**95**	**0**	**0**
Other than permanent employees											
Male	83	0	0	0	0	0	0	0	0	0	0
Female	7	0	0	0	0	0	0	0	0	0	0
Total	**90**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,437	1,437	100	1,437	100	0	0	1,437	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**1,437**	**1,437**	**100**	**1,437**	**100**	**0**	**0**	**1,437**	**100**	**0**	**0**
Other than permanent workers											
Male	4,749	0	0	4,749	100	0	0	0	0	0	0
Female	107	0	0	107	100	0	0	0	0	0	0
Total	**4,856**	**0**	**0**	**4,856**	**100**	**0**	**0**	**0**	**0**	**0**	**0**

Promoting Employee Wellbeing through WASH

Access to safe water, sanitation, and hygiene is fundamental to health and well-being. Water sustains all life on Earth, fueling the very forces of nature. However, the demand for water has increased over the past century due to rapid population growth, urbanization, and the rising needs of agriculture, industry, and energy sectors.

At GFL, we are committed to raising awareness about this critical issue and transforming it into tangible actions that benefit both human and ecological systems.

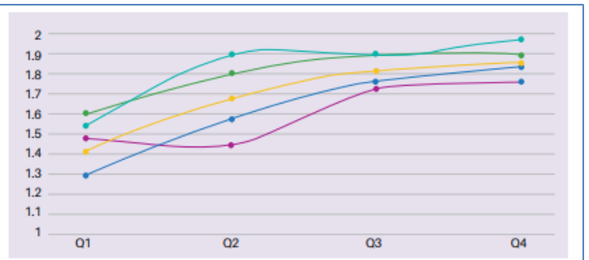
In our efforts to improve menstrual hygiene, we have installed sanitary napkin vending machines and incinerators in women's restrooms . We have also developed a comprehensive training module for all employees on WASH practices, with dedicated sessions for committee members to deepen their expertise.

While we have made significant strides through the WASH at the Workplace Pledge, further work remains. We aim to expand these efforts across all our units and involve every employee in creating a culture of sustainability and hygiene.

By signing the WASH Pledge in 2022, we have committed to providing access to clean water, safe sanitation, and hygiene to all employees within direct company operations within three years and drive WASH by:

1. running WASH Awareness Campaigns every year on World Water Day (WWW) to raise awareness on Clean Water, Sanitation and Hygiene across the company.
2. Imparting mandatory training on WASH to the stakeholders further embedding this vital practice into the corporate culture.
3. Conducting quarterly water potability tests ensuring high water quality standards;
4. Conducting regular internal and external WASH Audits for continuous improvement. Glimpse of quarterly audit is shown in the figure below:

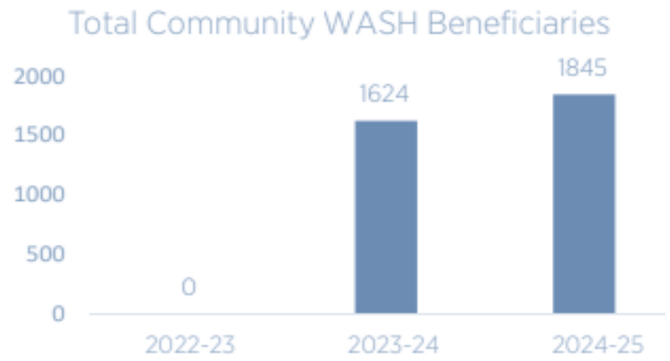
	Q1	Q2	Q3	Q4
Dahej A	1.61	1.81	1.9	1.9
Dahej B	1.3	1.58	1.77	1.84
Ranjitnagar	1.48	1.45	1.73	1.77
Vadodara	1.42	1.69	1.82	1.86
Noida	1.55	1.9	1.9	1.97



Through these efforts, GFL demonstrates a strong commitment to enhancing employee well-being and supporting global sustainability goals.

WASH Program in the Community

As part of GFL CSR's Community WASH initiative, a Health and Hygiene Awareness Programme was conducted for primary students. The session focused on personal hygiene practices like clean nails, combed hair, and handwashing before meals. Teachers were encouraged to promote these habits for lasting hygiene improvements. The initiative aimed to prevent hygiene-related illnesses, improve health, and enhance the overall quality of life in the community.



For more details, please refer to the CSR Annual Report available on the Company website – CSR Booklet 1

Working Hours and Leisure

Everybody has the right to leisure and rest under the UDHR, which includes the ability to set appropriate limits on working hours and take paid vacations on occasion. At GFL, we promote punctuality and punctuality in attendance while also helping staff members achieve a better work-life balance. GFL provides its office- based staff with two benefits: flexible scheduling and an extended weekend on the other Saturday. In order to support the employees' religious activities, we also give them nine festival holidays. We recently gave our staff the following leaves of absence:

Sr. No.	Leave	Details
1	Time Off	An employee can avail short leave twice a month for 3 hrs. a day – pre/post lunch
2	Celebration Leave	An employee can avail 1 celebration leave in a year on his/her/spouse/Parent's birthday/anniversary as chosen by the employee
3	Bereavement Leave	An employee can avail 3 bereavement leaves in the unfortunate event of demise of the employee's immediate family member.

We also allow employees to take additional leave and provide work-from-home options in special circumstances, such as personal illness, the illness of a spouse, child, or other family members, a natural disaster, educational needs, and during transfers to other places. Furthermore, all female employees are entitled to take childcare leave under the Maternity Benefit Act. In this sense, the organization has policies in place.

The Factories Act of 1948 governs the working hours, rest breaks, shift rosters, spread overs, compensatory day-offs, and weekly day-offs. The 1948 Factories Act governs the payment of overtime. Double the gross salary is the formula used to compute overtime pay. This policy applies to all technicians and trainee technicians in the technician grade/level, as applicable, in the particular Plant/Sites.

All of these service requirements are extended to all laborers and workers employed by contractors. Plants follow the labor laws, vacation policies, and other national regulations in their own nations. It protects both the right to fulfil one's obligations and the right to the environment.

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	97	95	100	100
Female	100	100	NA	NA
Total	**99**	**91**	**100**	**100**

There are no females in the permanent workers category; hence, it is marked as not applicable.

Details of Parental Leave

Sr. No.	Parameters	2023-24		
		Men	Women	Total
1	Total number of employees who were entitled to parental leave (in numbers)	1722	83	1805
2	Total number of employees who took parental leave (in numbers)	191	2	193
3	Total number of employees that returned to work in the reporting period after parental leave ended (in numbers)	191	2	193
4	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work (in numbers)	123	1	124
5	Return to work and retention rates of employees that took parental leave (in %)	95	100	97

Remuneration

We offer competitive compensation to our employees and have aligned our pay structure with the principle of 'Equal Pay for Equal Work.' At GFL, individual pay levels are a reflection of employee contributions, with no pay disparity between men and women. Our Nomination & Remuneration Policy (NRP) remains the guiding framework for maintaining remuneration standards, in full compliance with Section 178 of the Companies Act, 2013, and the Listing Agreement.

The policy is available on the Company's website at the link mentioned below:

https://www.gfl.co.in/ upload/pages/ cb6ba6345d09cb9d816 af1bb665c860a.pdf

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of the respective category (in ₹)	Number	Median remuneration/ salary/wages of the respective category (in ₹)
Board of Directors (BoD)	5	1,49,85,000	0	NA
Key Managerial Personnel (KMP)	3	1,33,94,700	0	NA
Employees other than BoD and KMP	1,798	17,58,996	90	12,60,000
Workers	1,459	5,39,400	5	4,70,990
Contractual workers	5	1,49,85,000	0	NA

For more details, please refer to page 188 of the Integrated Annual Report available on the Company website.

GFL adheres to the provisions of the Equal Remuneration Act, 1976. To ensure salary parity and non-discrimination, we conduct salary and wage surveys through remuneration consultants and specialists to benchmark standard salary levels in companies within similar businesses to ensure parity and non-discrimination of salary and wages within the organization and within the industry cum region. The company also complies with local income withholding requirements, such as taxes, social security, and housing funds.

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	3%	2%

Our Remuneration policy, Social Security schemes, and Welfare Measures process ensures the protection of Human Rights as enumerated in the UN Declaration of Human Rights and the UNGC principles. All labor/contract workers working at our premises are given bonuses and benefits of Social Security schemes.

Sr. No.	Benefits	Coverage	FY 2023-24			FY 2022-23			FY 2021-22		
			Total No of Emp.	Emp. Coverage	% Coverage	Total No of Emp.	Emp. Coverage	% Coverage	Total No of Emp.	Emp. Coverage	% Coverage
1	Group Medical Reimbursement Scheme	Employee, spouse, two dependent children	3,248	3,248	100	3,313	3,312	100	2,486	2,486	100
2	Group Personal Accident Insurance	Accident Insurance Accidental Death irrespective of location of employee	3,491	3,491	100	3,532	3,532	100	2,616	2,616	100

Coverage of Group Medical Insurance and Group Personal Accident Insurance/ Social Security Schemes, Bonus and Ex-gratia schemes

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 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 authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0%	0%	Y	0.2%	0%	Y
Others – please specify	-	-	-	-	-	-

Details of Retirement Benefits

Indigenous People & Rights

We embrace diversity in every facet of employment, from recruitment and onboarding to training, development, and promotion. We persist with our dedication to create a respectful and dignified workplace for all employees..

Our commitment to upholding the principles of equal employment opportunities and non-discrimination is unwavering. Our HR policies are meticulously crafted to ensure that every employee, regardless of race, color, gender, age, language, property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability, pregnancy, affiliation with indigenous people, trade union affiliation, political affiliation, or any other opinion, is given an equal chance to succeed.

We also recognize emerging prohibited grounds such as marital or family status, personal relationships, and health status, including HIV/AIDS. We support our local communities by prioritizing the hiring of individuals from the regions surrounding our manufacturing units, demonstrating our commitment to community development.

We firmly believe in upholding the rights of indigenous peoples and promoting the preservation of their institutions, cultures, and traditions. As part of this commitment, we prioritize hiring local workers from the communities surrounding our production facilities, particularly for positions at the General Manager level and above.

In our dedication to preserving indigenous culture, we actively participate in the Pancha Mahotsav celebration, which honors the rich heritage, architecture, and culture of Champaner and Pavagadh in Gujarat. Additionally, during the local Chaitri Navratri festival, we set up rest areas with ample food and water for pilgrims traveling to Mahakali Pavagadh.

We are diligent in ensuring that our operations do not encroach upon the land or property of indigenous peoples. Before expanding or acquiring land, we seek approval through public hearings and address any concerns raised by indigenous communities.

Moreover, throughout the reporting period, there have been no incidents of indigenous peoples' rights being violated.

For more details, please refer to the CSR Annual Report available on the Company website –
CSR Booklet 1

Location	Local Community	% of Employee – GM and Above		
		FY 2023-24	FY 2022-23	FY 2021-22
Dahej	Bharuch, Narmada, Surat, Vadodara	40%	36%	40%
Ranjitnagar	Vadodara, Mahi Sagar, Chhota Udaipur	53%	71%	78%
Noida	Noida, Ghaziabad, Delhi, Faridabad, Gurgaon	53%	57%	59%
Vadodara	Anand, Panchmahal, Bharuch	70%	80%	80%

Location	Employment	% of Total manpower	
		FY 2023-24	FY 2022-23
Ranjitnagar	On Roll + Contractual Labour	38	37
Dahej – A		47	53
Dahej – B		45	12

Standard of Living & Fair Wages

Article 23 of the UN Universal Declaration of Human Rights (1948) stipulates that every worker is entitled to fair and favorable compensation that guarantees a life of dignity for themselves and their families, and, if required, is supported by additional social protection measures.

Our compensation structure is based on ensuring salaries sufficient to provide an acceptable quality of living for the employee and their family. The living wage idea, which ensures salaries sufficient to provide an acceptable quality of living for the employee and her or his family, is the basis of GFL's compensation structure.

In order to guarantee that workers receive their compensation in a rational, equitable, and fair manner, we have set rule(s) with an organized procedure of wage and salary calculation and annual increments. The company offers competitive remuneration that is in line with all relevant legal requirements, motivating, fair, and equitable, and contingent on both employee and company performance.

The Wage and Salary administration of the Company is based on the following principles:

a. Respect the right of personnel to a living wage and ensure that wages paid for a normal working week/ month is adequate to meet the basic needs of personnel and to provide a living wage to allow employees to earn enough income for a satisfactory standard of living;
b. Ensure that deductions from wages are made as per the provisions of law, and that the employees wage and benefits composition are detailed clearly at the time of appointment and regularly at the time of subsequent revisions;
c. Ensure that wages and benefits are rendered in full compliance with all applicable laws and that remuneration is rendered by cheque/bank transfer in a manner convenient to employees;
d. Not use labor-only contracting arrangements, consecutive short-term contracts, and/or false apprenticeship schemes to avoid fulfilling its obligations to personnel under applicable laws pertaining to labor and social security legislation and regulations;
e. Follow the principle of 'Capacity to Pay" and 'Region -cum- Industry';
f. Maintain internal equity and shall be classified by position based on experience, responsibility, and physical and mental demands;
g. No discrimination regarding wage and salary due to religion, caste, sex, nationality, region;
h. Pay structure based on 'Equal Pay for Equal Work', and
i. Individual salary to commensurate with skills and experience

We ensure compliance to the law of the land related to wages and social security as mentioned below:

a. The Payment of Wages Act, 1936
b. The Minimum Wages Act, 1948
c. The Equal Remuneration Act, 1976
d. The Payment of Bonus Act, 1965
e. The Employees' Provident Scheme, 1952
f. The Employees' State Insurance Act, 1948
g. The Employee Compensation Act,1923
h. The Payment of Gratuity Act, 1972

The compensation framework for members of the highest governance body and senior executives encompasses fixed remuneration, performance-linked variable compensation, signing bonuses, retention incentives, and social security contributions.

At GFL, the social security benefits and contribution rates for the highest governing body, senior executives, and all other employees are uniform. We ensure that our entry-level wages exceed the statutory minimum wages across all locations.

DAHEJ – A & B			
Statutory minimum wages even at the entry-level in all locations			
Category	Minimum Wages (INR per Month)	Entry Level wage as on 31st Mar 2024	
		Employee (in INR)	Contractor (in INR per Month)
Skilled	12922	15,000	12922
Semi-skilled	12662	Not Applicable	12662
Unskilled	12376	Not Applicable	12376

Ranjitnagar			
Statutory minimum wages even at the entry-level in all locations			
Category	Minimum Wages (INR per Month)	Entry Level wage as on 31st Mar 2024	
		Employee (in INR)	Contractor (in INR per Month)
Skilled	12558	17500	14490
Semi-skilled	12298	Not Applicable	14190
Unskilled	12012	Not Applicable	13860

A reasonable level of living is determined by having enough food, water, shelter, healthcare, education, transportation, clothes, and other necessities, as well as savings for unforeseen circumstances. Because of this, even at the entry-level, GFL pays more than the legal minimum wage in every region.

Calculation of Living Wage

In determining living wages, we adhere to the Anker Methodology, a trusted approach for establishing living wage benchmarks, as utilized by the Global Living Wage Coalition in collaboration with SAI.

Following factors are taken into consideration while calculating Living Wages as listed under SA8000:

1. Assessment of workers' expenses
2. Assessment of the average family size in the area
3. Analysis of the typical number of wage earners per family
4. Analysis of government statistics on poverty levels
5. Analysis of the cost of living above the poverty line

We use the living wage Formula as listed by SAI:

Living Wage = (Basic Food Basket x {1% of working hours hold exp spent on food} x 0.5 x avg house hold size x 1.1)

Below is an example of Living Wage calculation that we use for estimation:

Apr-24			Living Wages Calculation
Particulars	Expenditure Rs/Month	Average	Remark
Housing		950	Provided by contractor but addded as an additional
Clothing		702	
Lighting/Fuel/Water		380	
Commuting		134	No Expenses booked while collecting data but addded as an additional
Education of children		1130	
Medical Expenses		658	
Social/Emergency		869	
Miscellanious		447	
Food(87.86X 4 persons)X 30		10543	
Basic Need Wage	**0**	**15813**	
Add 10% Discretionary income	**17395**		
Earning Members	2		
Considering 2 earning members in family, Basic need wage per earner	8697		
Per day wages required	**335**		
Legal minimum wages	**476**		All Monetary figures are in Rs. (INR)
Paid by GFL to their workmen	476		

Living Wages = 2635.75 x 1/66.7 x 0.5 x 4 x 1.1 = 8697/-

Unless permitted by national law or a collective bargaining agreement GFL/supplier does not withhold or deduct wages for disciplinary reasons. In addition, we/supplier reimburses employees for overtime at a premium rate set by national law or collective bargaining agreement.

Disciplinary Practices

To ensure that our operations are conducted in compliance with the highest moral and ethical standards, as well as all relevant laws and regulations, we at GFL have established a Code of Conduct (CoC). We encourage all Directors and Officers to act with the utmost personal and professional integrity, honesty, and ethical conduct when working on our Company's property, offsite, at our sponsored business and social events, or anywhere they represent us. Our disciplinary process follows the 'Principle of Natural Justice,' ensuring it is impartial, unbiased, and free of discrimination.

Additionally, we have implemented a whistleblower policy to reinforce the application of our code of conduct. This policy encourages all directors and officers to take constructive actions that align with the company's values and are recognized as such by the community. We have set clear policies in this regard to ensure accountability and transparency.

All employees globally are expected to sign an undertaking to comply with all applicable laws, regulations, codes, and sanctions related to the Code of Conduct and company policies. This undertaking is part of the joining process for all new employees, effective immediately. We have also adopted a Statement of Fair Business Practices and Responsible Care Marketing & Sales. Our processes align with ISO 37001 standards, and we conduct regular surveillance audits. Our policies against bribery, corruption, and unfair business practices are communicated within the organization through banners, posters, and flyers. Every governance body member, employee, business partner, and stakeholder receives training and communication on our anti-corruption policy. We give our employees a voice to report any violations of our fair business practices policy. Employees are encouraged to participate in the 'Spot on – Value Champion' recognition process by identifying and reporting cases of corruption, bribery, fraud, or other infractions.

They can use the online 'Ethics Line' portal to report concerns, and only the Ethics Officer receives these reports, ensuring complete confidentiality. The Ethics Officer is responsible for investigating these concerns and providing feedback to the whistleblower. Employees and other stakeholders can also report any issues anonymously.

We strictly prohibit retaliation against anyone who, in good faith, reports a concern about business behavior, even if the internal investigation finds the complaint to be unsubstantiated. Furthermore, if a superior's directive goes against the policies of fair business practices and human rights, any employee has the right to refuse it. Through regular education, training, vigilance, system implementation, and constant communication, we have embedded the values of ethics and integrity across the entire organization.

No complaints related to the Code of Conduct, whistleblower rights, or equal employment opportunity were received from stakeholders in FY 2023–24. All three complaints were resolved by year's end by an impartial panel, with most allegations being unsubstantiated and the complainants receiving satisfactory responses.

Category	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
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	3	0	-
Child labour	0	0	NA	0	0	NA
Forced labour/Involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

**This data is till 31st March 24. Please refer to Page 189 of the Integrated Annual Report.*

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

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

Talent Development & Training

GFL offers a clear procedure for its workers' career advancement and development. Merit-based career advancement is a cornerstone of our talent development approach at GFL. We ensure fair and transparent opportunities for all employees based on their performance and potential.

Our structured talent development process spans both unit and corporate levels, offering targeted training, mentorship, and clear career paths. Regular Talent Review Committees assess employee performance transparently, guiding promotions and development plans to maximize each employee's potential

This commitment to meritocracy ensures that our employees are recognized and rewarded for their contributions, fostering a motivated and high-performing workforce.

At GFL, we are dedicated to creating a dynamic and inclusive environment where every employee can thrive, contribute, and achieve their full potential. Every employee at GFL engages in meaningful conversations with their managers to design a personalized growth plan during the performance review cycle.

These discussions are integral to identifying individual training needs, setting clear development goals, and creating an annual training calendar tailored to each employee. This customized approach ensures that our training programmes are aligned with the specific career aspirations and professional development needs of our workforce.

Our continuous investment in learning and development is a testament to our commitment to building a skilled, capable, and motivated workforce.

The following data highlights our dedication to continuous learning and development.

Category	Dahej-A	Dahej-B	Ranjitnagar	Noida & ROI	Vadodara	Total Manhours
Behavior/Leadership/Soft-skills/Self-development	9431	5848	5121	2704	1729	24832
Corporate Policy /Management System	4645	4554	2370	1296	851	13716
Social Accountability	814	644	819	208	267	2752
Finance/Accounts/Taxation	48	20	14	28	55	165
HR Knowledge	2845	2837	1328	1053	594	8657
Information Technology	2206	951	1210	2103	833	7302
Safety Health and Environment	33265	27921	21328	623	971	84107
Technical/Manufacturing Excellence/Operations/Project/Quality	5865	8829	1556	81	111	16441
Legal/Secretarial/Compliance	995	276	74	8	21	1373
Supply Chain & Commercial	267	8	15	0	14	303
Sales & Marketing	27	0	0	81	0	108
Total	60406	51887	33835	8182	5445	159755

**This data is till 31st March 24.*

Category	Total Manhours
Corporate Policy/Management System	1537
Social Accountability	874
Prevention of Sexual Harassment (POSH)	530
Human Rights Awareness	474
Gender Sensitivity	420
Diversity & Inclusion	398
Total	4233

**This data pertains to the mandatory trainings and is for the duration - April 24 to November 24.*

To further enhance the skills and knowledge of our employees, we offer various innovative learning platforms – Online Library Platform, Athena; Movie based learning, Bioscope and Online Learning Videos – Learn Flix.

The Talent Review Committees at the Unit and Corporate levels oversee talent development within GFL. The Talent Development process is monitored by our Unit and Corporate level Talent Review Committees. We use a variety of development methods, such as the Individual Development Plan, 360-degree Feedback, Assessment Growth Centre, and 9 Box Matrix, to fairly identify potential and create individualized growth plans. Every one of the recognized A reputable external organizations offers a one-year high-potential program for leadership development that is attended by employees of the player. Over 80% of workers holding positions as general managers and higher have had their 360-degree feedback reviewed.

High Potential (HiPo) Program

Our talent development strategy is built on the Performance-Potential model. Annually, our team members are assessed based on the HiPo Identification and Development Framework. This comprehensive process includes evaluations of performance (achievement against targets) and leadership skills (based on our competency framework). Assessments are conducted using our performance potential matrix, project evaluations, unit talent review committee evaluations, assessment and development centers, and final evaluations by the Corporate Talent Review Committee.

Through this structured process, we identify high-potential employees who are then taken through extended learning programs tailored to their Individual Development Plans. This year, we launched LEAP program with a pool of individuals identified as prospective HiPos called the Good Talent Group (GTG). These were identified using the HiPo Identification Framework.

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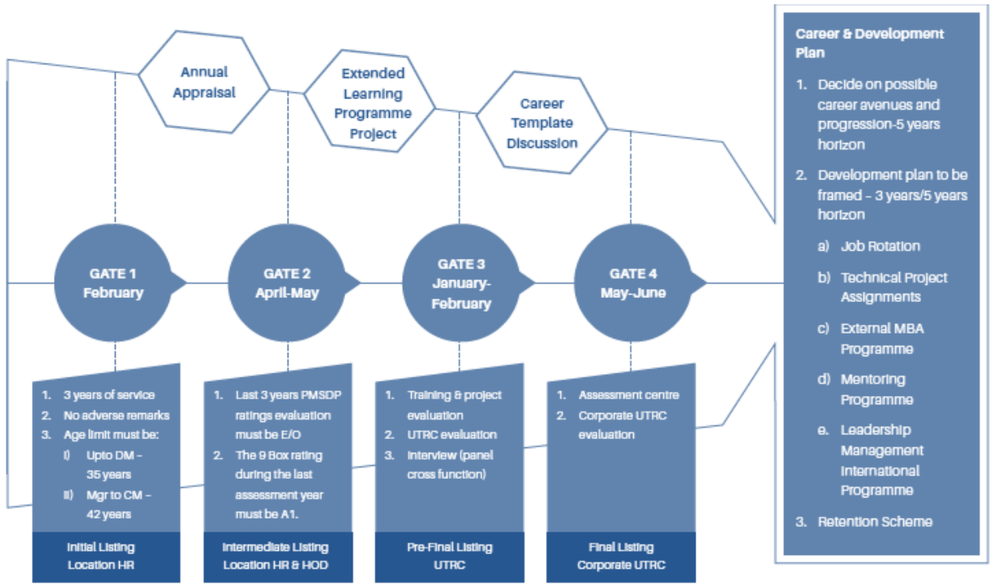

HiPo Identification Framework

The GTG – Batch of FY 23- 24 underwent over a 9-month comprehensive development under LEAP Program, focusing on skill-building in analytics, emotional intelligence, productivity tools, leadership, and hands-on coaching with UTRC, fostering readiness for their next career leap within INOXGFL.

Under this framework we achieved a major milestone by concluding the Assessment – Development Center and the evaluations conducted by industry's specialists Thomas International on our shortlisted participants from our Good Talent Group of Batch 23-24, thereby and setting the course towards listing our first set of HIPOs post-CTRC evaluation.

This focused approach ensures that our high-potential employees receive the support and opportunities they need to grow into future leaders.

No. of HiPo identified across the Company	FY 2023-24	FY 2022-23
	63	52

Employee Sponsorship and Education Programs

GFL is committed to fostering career progression and professional development for our employees. To support this commitment, we sponsor high-performing, highly skilled technicians for higher education programs. These initiatives empower individuals to enhance their skills and knowledge, opening doors to new opportunities and career advancement.

Our sponsorship programs include: Executive Development programs through IIMs (for identified High Potentials) and Higher Education Scheme (for consistently high performing technicians).

We also have a five-step certification programme for senior-level employees who practice the seven habits – GROW. The Program is structured into several stages, each with specific activities designed to enhance the skills and capabilities of our employees. Participants progress through the following stages:

It was developed to assist individuals in growing both personally and professionally. It serves as a guide for what effectiveness looks like as we continue our journey towards individual greatness and responsible leadership. We began this transformative journey in 2022 with the commencement of the programme in Vadodara.

For more details, please refer to page 71 of the Integrated Annual Report 2023-24, available on our website.

GROW Flagship Program at Vadodara

Engagement, Participation, Recognition, Freedom of Speech & Association

Promoting Employee Engagement at GFL

At GFL, we recognize that our employees are our greatest assets and key differentiating factor in ensuring long-term business growth. We prioritize employee wellness and engagement through a wide array of celebrations and events throughout the year. These events serve as platforms to promote engagement, and wellness. By engaging all stakeholders - employees and contractors in these initiatives, we create a positive work environment that fosters camaraderie and a shared commitment to health, safety, and overall well-being.

Regular employee engagement activities, including Connectalkivity, HR Connect, Townhall meetings, Skip meetings, Newsletters, PHRRO, Prayas, Festival celebrations, Family Day, Birthday Celebration, Women's Day and Sport tournament, are conducted across various locations with the objective of enhancing the relationship between employees and the organization. All our employee engagement and participation initiatives and the associated guidelines are in alignment with human rights principles.

Annual Family Day at Dahej

Labour Management Relations

At GFL, we firmly believe that our approach to labour management and human rights forms the bedrock of our organizational integrity and success. Our practices are deeply rooted in international standards, such as ILO conventions 87, 98, and 135, ensuring that every employee, whether permanent or contract labour, enjoys fundamental rights and dignified working conditions.

Through our HR guideline 'HR/43 – Guideline on Employee Relation', we uphold this right of all employees to collective bargaining. We respect the rights of all our employees to form associations in accordance with the local laws as applicable to achieve a form of workplace democracy.

Empowerment through Committees

Our labour management strategy is centered around the empowerment of various committees across our diverse locations. These include the Work Committee, Safety Committee, Canteen Committee, Sports Committee, Transport Committee, and others. Each committee features representation from both management and workers, serving as vital forums for dialogue and decision-making. This ensures that all voices are heard in matters affecting work-life balance, safety, and welfare.

These committees regularly meet and discusses issues relating to respective areas along with Management Representative.

All employees, contract labour and sub-contractor are made aware of their right to exercise Freedom of Association as part of the Social Accountability Workshop. They are extensively trained on the relevant guidelines and policies which are included in the Employee Handbook.

In addition to our direct workmen, we also recognize the right of association and collective bargaining by the contract labors and participate in bargaining meetings. No employees of the Company are covered under collective bargaining agreements. We adhere to the provisions of section 9A of the Industrial Dispute Act, 1947, in case of any significant change of terms of employment

We recognize that the right to exercise freedom of association and collective bargaining may be at risk in the operations of our suppliers and contractors. As such, under the Sustainable Procurement Governance structure of GFL, all suppliers/vendors must provide the Company a declaration that such right are protected for their workmen. Moreover, awareness training programmes on various aspects of human rights and right to exercise freedom of association and collective bargaining are conducted for workers/ labors of contractors who work in Company premises.

Contract Labour Management System (CLMS)

On Labour Day, we proudly announced the launch of our new contract labour management system for managing contract labour at our manufacturing sites.

This user-friendly platform offers a range of features to enhance productivity and streamline operations. The cloud-based software can be accessed from anywhere, at any time, and from any device, providing a comprehensive solution for day-to-day operations. By upholding these principles and practices, we ensure that GFL remains a place where human rights are respected, and employees are empowered, valued, and motivated to contribute their best.

Fair Compensation and Employee Wellbeing

Fair Compensation Providing fair compensation alone is not sufficient. Our focus extends to the continuous well-being of employees, offering suitable benefits that enhance productivity and retention. Employee Benefits

We offer a range of benefits, including Group Medical Insurance, Personal Accident Insurance, Leaves, Flexi Work schedules, Loans & Advances, Free Transportation, Canteen Facilities, Uniforms, and other Social Security benefits. These benefits apply to GFL employees globally, though some vary by country and location due to local laws and regulations.

There are no operations where the right to exercise freedom of association and collective bargaining is found to be at significant risk.

For GFL employees, annual salary raise is based on their performance, market trends and through mutual discussion in an atmosphere of mutual gain.

All employees are covered under such annual salary increments

Promoting Labour Rights

We are dedicated to promoting labour rights by educating and reinforcing the principles of freedom of association and peaceful assembly among our workforce and contractors.

These committees serve as platforms for open discussions, where concerns can be voiced and addressed transparently.

Grievance Mechanism

Our organization provides multiple avenues for employees to express their feedback and suggestions, as well as to raise concerns regarding any breaches of laws and company policies. This is facilitated through various digital platform, including the 'ethics line', 'Posh Line' feedback surveys, and employee associations.

Any stakeholder who encounters a potential violation is encouraged to report the issue via the 'Ethics Line' or at ethicsline@gfl.co.in . Furthermore, employees have the option to voice their concerns and offer suggestions through our online platform, HR Buddy. Additionally, our facilities are equipped with suggestion boxes that allow employees and workers to submit their grievances anonymously.

During the financial year, no complaints regarding employment policy violations , human rights violations were reported, reflecting the effectiveness of our grievance mechanisms and our proactive approach to resolving issues.

For more details, please refer to page 169 and 180 of the Integrated Annual Report 2023-24, available on our website.

Upholding Human Dignity through Data Privacy Advocacy

Our people are more than just invaluable assets; they are the driving force behind our distinction and pivotal contributors to sustained business growth. The Human Resources department is integral to the organization's capacity to navigate and address ethical challenges, extending its influence far beyond financial metrics. Additionally, HR plays a crucial role in reshaping our Company's future direction and adapting to evolving operational paradigms, ensuring long-term success and relevance.

Cybersecurity and Data Privacy

We have strengthened our defenses with robust Data Privacy policies, advanced employee training programmes, and cutting-edge security measures. Regular audits further bolster our efforts, allowing us to swiftly detect and remediate potential vulnerabilities, ensuring unparalleled protection for our sensitive information.

We place a paramount importance on deeply understanding our customers' needs and exceeding their expectations with precision and agility.

A persistent dedication to customer-centricity underpins every facet of our operations, recognizing that our customers are the lifeblood of our success.

We aspire to be the brand of choice, offering innovative, forward-thinking solutions that resonate with evolving demands.

We are committed to delivering products of unrivaled excellence, addressing customer concerns promptly and effectively, and pioneering groundbreaking innovations to craft exceptional customer experiences.

Our ethos is built on uncompromising safety standards, robust data privacy practices, integrity-driven business conduct, and the creation of eco-conscious products and solutions.

Number of Consumer Complaints

	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	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	18	0	NA	22	0	NA

Data Privacy

We employ a holistic and carefully crafted framework to ensure data privacy, emphasizing proactive measures to protect personal information.

Central to our approach is the execution of thorough Data Privacy Impact Assessments (DPIAs) for every new initiative, enabling us to proactively identify privacy risks and implement mitigation strategies before project initiation or product rollout.

Our transparent and concise privacy policies and notices empower users with a clear understanding of data practices, including collection methods, processing objectives, retention timelines, and their rights. This commitment to clarity fosters trust and reinforces our accountability. resonate with evolving demands.

To protect sensitive data from unauthorized access or breaches, we use user-friendly consent mechanisms, stringent access controls, and sound encryption measures.

We further mitigate privacy risks by employing anonymization and pseudonymization techniques, facilitating secure data usage for analytics and research without compromising individual confidentiality.

In addition, we champion the rights of data subjects, rigorously vet vendors and third-party collaborators, and ensure strict adherence to data privacy regulations.

Cyber Security

Our resilience stems from a strong cybersecurity framework built on the foundation of rigorous, proactive strategies.

These include regular risk evaluations, stringent vulnerability oversight, and the deployment of firewalls and intrusion detection systems.

Such measures are designed to identify and mitigate potential weaknesses within systems and networks, while vigilantly monitoring and regulating network traffic to preempt unauthorized access and neutralize malicious intent.

We further reinforce our defenses through endpoint protection protocols, immersive security training for employees, and the implementation of uncompromising authentication systems.

Our commitment extends to robust incident response planning, real-time monitoring, and meticulous oversight of third-party risks, ensuring comprehensive protection against cyber threats. cybersecurity resilience.

By employing these strategic initiatives, we strengthen our defenses, diminish the probability of cyber intrusions, and safeguard critical operations and assets from an ever-evolving threat landscape.

Our Social Accountability, Human Rights, Corporate Social Responsibility Targets

NO	Social Accountability, Human Rights & CSR - Trend & Target Data				
	Year	2022-2023	2023-2024	2024-2025	2025-2026
	Locations	OFFICES/ UNITS	OFFICES/ UNITS	OFFICES/ UNITS	OFFICES/ UNITS
	SOCIAL ACCOUNTABILITY & SOCIAL RESPONSIBILITY				
1	**Leadership**				
a	% Compliance of SA & CSR Corporate Steering Committee meeting	100	100	100	100
b	% Compliance of Ethics Committee meeting	100	100	100	100
c	% Compliance of Internal Complaints Committee meeting	100	100	100	100
2	**Human Rights**				
a	% Sites assessed for human rights - Own	100	100	100	100
b	Number of Contractors and suppliers assessed for Human Rights	-	-	25	50
c	Number of Human Rights violation - Own	Nil	Nil	Nil	Nil
d	Number of Human rights violation - Contractors and suppliers	Nil	Nil	Nil	Nil
e	Number of Human Rights violation addressed - Own	Nil	Nil	Nil	Nil
f	Number of Human Rights violation addressed - Contractors and suppliers	Nil	Nil	Nil	Nil
3	**Child Labour**				
a	Number of Child Labour - Own operations	Nil	Nil	Nil	Nil
b	Number of Child Labour - Contractors & Suppliers	Nil	Nil	Nil	Nil
4	**Forced/Bonded/Compulsory Labour**				
a	Number of forced/Compulsory labour - Own operations	Nil	Nil	Nil	Nil
b	Number of forced/Compulsory labour - Contractors and suppliers	Nil	Nil	Nil	Nil
c	SA8000 Audit score	4.1	3.56	4.2	4.8
d	Number of manhours lost due to industrial action	Nil	Nil	Nil	Nil
5	**Diversity**				
a	Number of women In supervisory positions - L5/L4	70	90	120	150
c	Number of specially abled employees and workers	5	3	5	7
d	Number of women centric events and programs	5	5	10	10
6	**Integrity**				
a	Code of Conduct violations	Nil	Nil	Nil	Nil
b	Bribery and Corruption charges established	Nil	Nil	Nil	Nil
c	Fraud incidence	Nil	Nil	Nil	Nil
d	% of consultants taken through ethical recruitment practice training	100	100	100	100
e	% of sites assessed Anti bribery & Corruption audit conducted across locations	100	100	100	100
f	Number of sites ISO37001 certified	7	7	7	7
7	**Compliance**				
a	Number of notices, showcause, stricture etc. from Labour Law Authority	Nil	Nil	Nil	Nil
b	Annual Audit score on Labour Law Compliance	98	98	98	98
8	**Harassment**				
a	No of incidence of Sexual harassment	Nil	Nil	Nil	Nil
b	No of incidences of Discrimination	Nil	Nil	Nil	Nil
9	**Training & Education**				
a	% trained on Fair business practices - Own employees	100	100	100	100
b	% trained on Fair business practices - Contractors/Labors/Suppliers	100	80	80	100
c	% employees trained on Service Conditions, Social Accountability & Social Responsibility	100	100	100	100
d	% trained on Social Accountability & Social Responsibility - Contractors/Labors/Suppliers	NA	60	80	100
e	% employees trained on POSH	100	100	100	100
f	Training manhours per employee	32	36	40	40
g	Number of Wellness awareness programs	5	5	7	10
10	**Employee Engagement & Participation**				
a	% Attrition	30	17	12	10
b	% compliance of SPT team meeting	100	100	100	100
c	Employee Satisfaction E-SAT Survey Score	3.81	-	4.0	4.0
d	Employee Effectiveness EE2 Survey Score	4.1	-	4.3	4.3
f	Number of Prayas awarded	NA	326	400	450

NO	Social Accountability, Human Rights & CSR - Trend & Target Data				
	Year	2022-2023	2023-2024	2024-2025	2025-2026
	Locations	OFFICES/ UNITS	OFFICES/ UNITS	OFFICES/ UNITS	OFFICES/ UNITS
	SOCIAL ACCOUNTABILITY & SOCIAL RESPONSIBILITY				
11	**WASH (Water, Sanitation & Hygiene)**				
a	Improve quarterly external WASH audit score in % of all locations (quarter on quarter)	-	-	15%	15%
b	Identify and improve infrastructure requirement under WASH of each locations including Drivers Rest Room and contract labors rest room - to be measured as per the WASH audit	-	-	100%	100%
c	% of Hand hygiene awareness campaign conducted for all employees including family members at all locations	-	-	100%	100%
12	**Corporate Social Responsibility (CSR)**				
12.1	**Education Initiatives**				
a	Ad hoc teachers support	435	510	596	596
b	Safe drinking water (RO plant -Water cooler support)	2,115	2,560	3,080	3580
c	Shala Praveshotsav	100	72	81	92
d	Notebook Distribution	8,636	11,654	13,225	15, 725
e	Various day celebration	3647	4057	4212	4715
f	Renovation of Ranjitngar High School	0	0	465	465
g	Education Initiatives - Dahej	675	3270	1610	2500
12.2	**Sustainable Livelihood**				
a	Vocational Training	260	283	426	585
b	Ranjitnagar Handicraft Centre	58	85	105	135
c	No. Of Women Artisans Train	58	85	105	135
d	Annual Sales Growth (%)	21	33	100	100
e	Average Monthly Earnings of Artisan (₹)	Rs.4678	Rs.6025	Rs.8945	Rs.9825
12.3	**Women Empowerment**				
a	Self Help Group beneficiaries	10	20	30	50
b	Women's day celebration participation	57	62	75	120
12.4	**Human Health initiatives**				
a	SWASTHYAM(MHM)	6150	9007	10980	16470
b	Menstrual hygiene management programs	76	72	110	260
c	Heath awareness programme	232	279	357	450
d	Human health - Dahej	500	750	400	600
e	SWASTHYAM OPD Visits Increase (%)	5.73%	46.41%	21.58%	50%
f	Adoption of Sanitary Napkins and Hygienic Practices (%)	49%	50%	60%	80%

Annexure 1 – UNGC Principles Reporting Framework Index

Section of the Framework	Location in this report
PART A – GOVERNANCE OF RESPECT FOR HUMAN RIGHTS	
A.1 What does the company say publicly about its commitment to respect human rights?	Page 17-19
A1.1 How has the public commitment been developed?	Page 17-19
A1.2 Whose Human Rights does the commitment address?	Page 26
A1.3 How is the public commitment disseminated?	Page 15-19; 26
Embedding Respect for Human Rights	
A.2 How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	Page 15-19, 26
A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why?	Page 16, 27
A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why?	Page 15-16, 27
A2.3 How are employees and contract workers made aware of the ways in which respect of human rights should inform their decisions and actions?	Page 34
A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights?	Page 29-35
A2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	Page 28-29
PART B – DEFINING THE FOCUS OF REPORTING	
B1 Statement of Salient Issues	Page 36
B2 Determination of Salient Issues	Page 36
B3 Choice of Focal Geographies	Page 0
B4 Additional Severe Impacts	Page 28-29
PART C – MANAGEMENT OF SALIENT HUMAN RIGHTS ISSUES	
C1 Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	Page 15, 17
C1.1 How does the company make clear relevance and significance of such policies to those who need to implement them?	Page 17-19, 26
C2 What is the company's approach to stakeholders' engagement in relation to salient human rights issues?	Page 26-35
C2.1 How does the company identify which stakeholders to engage with in relation to salient issues, and when and how to do so?	Page 26-35
C2.2 Which stakeholders has the company engaged with regarding each salient issue, and why?	Page 36-65

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Annexure2-Mapping Our Labour and Human Resource Actions in Support of Human Rights and SDG

Category	Sub Category	Reference to Social Accountability & Human Rights Progress Report 2022-23	Our Actions in support of Human Rights & SDG																													
			Equality	Non Discrimination	Social Security	Work	Health	Family Life	Cultural Life	Rest & Leisure	Freedom From Slavery	From Forced Labour	Just & Favourable condition of Work	Peaceful Assembly	Freedom of Association	Adequate Standard of Living	Education	Opinion & Information	Minorities	Protection of Child	Self Determination	Own Property	Fair Public Hearing	Privacy	Freedom from Torture & Degrading Treatment	Freedom of Movement	Nationality	Religion or Belief	Participate in Government & In Free Elections	To do one's duty	Remedy	Recognition
Labour	Talent Acquisition and Retention		✓	✓																							✓	✓				
	Terms of Employment				✓	✓	✓																									
	Work Life Balance							✓		✓																			✓	✓		
	Details of Leaves Available to Employees									✓																				✓		
	Working Hours										✓	✓																				
	Remuneration		✓	✓									✓																			
	Performance Management		✓	✓									✓			✓																✓
	Training and Education & Talent Development		✓	✓									✓				✓															
	Employee Engagement & Participation									✓																						
	Employee Communication																✓	✓														
Diversity & Women Empowerment	Diversity & Women Empowerment		✓	✓																							✓	✓				
Social Accountability	Non-Discrimination Practices		✓	✓															✓						✓	✓	✓	✓			✓	✓
	Prevention of Child Labour																			✓												
	Prevention of Forced / Bonded/ Compulsory Labour										✓	✓																				
	Security Practices								✓		✓						✓															
	Local Hiring		✓	✓																	✓	✓										
	Rights of Indigenous People		✓	✓																	✓	✓	✓									
	Social Accountability in Supply Chain																✓															

Category	Sub Category	Reference to Social Accountability & Human Rights Progress Report 2022-23	Our Actions in support of Human Rights & SDG																													
			Equality	Non Discrimination	Social Security	Work	Health	Family Life	Cultural Life	Rest & Leisure	Freedom From Slavery	From Forced Labour	Just & Favourable condition of Work	Peaceful Assembly	Freedom of Association	Adequate Standard of Living	Education	Opinion & Information	Minorities	Protection of Child	Self Determination	Own Property	Fair Public Hearing	Privacy	Freedom from Torture & Degrading Treatment	Freedom of Movement	Nationality	Religion or Belief	Participate in Government & In Free Elections	To do one's duty	Remedy	Recognition
Ethical Business Practices	Responsible Sales & Marketing Practices						✓		✓								✓	✓						✓								
	Communication channels to report violations in Fair Business Practices																	✓														
	Reporting of Incidents																✓	✓													✓	
Community Development	Human Rights & Community Development						✓										✓			✓												
Health & Safety	Occupational Health & Safety						✓		✓								✓															

SDG connection to Human Rights

Annexure 3 - Mapping of GFL's HR Principles with various Sustainability Standards and UN Human Rights

Sr. no.	GFL's Human Resource Principle	UNGC Principle	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
1	Building safe, Healthy and Secure workplace with the involvement of all employees		Health and Safety at work -6,4,6	3. Health and Safety	Principle 3-Businesses should promote the well being of all employees	3 GOOD HEALTH AND WELL-BEING 8 DECENT WORK AND ECONOMIC GROWTH	Right to adequate standard of living
2	Implement robust, fair, transparent and non-discriminatory process to attract, develop and retain Talent needed for business delivery and growth	Principle - 6 elimination discrimination in respect of employment and occupation	Condition of work and social Protection -6,4,4	5. Discrimination	Principle 3-Businesses should promote the Well-Being of all employees	1 NO POVERTY 5 GENDER EQUALITY 10 REDUCED INEQUALITIES	Right to be Free & Equal and Freedom from Discrimination
3	Uphold and respect Human Dignity, Equality and Human Rights at the work place	Principle - 1 Businesses should support and respect the protection of internationally proclaimed human rights witin their sphere of influence; Principle - 2 make sure they are non-complicit in human rights abuse, Principle - 4 the elimination of all forms of forced and compulsory labor; Principle - 5 the effective abolition of child labor	Huma Rights - 6,3 Due Deligence -6,3,3 Human Rights risk situation -6,3,4 Avoidance of complicity -6,3,5 Discrimination and vulnerable groups -6,3,7 civil and political Rights -6,3,8 Economic, Social and cultural rights -6,3,8	1. Child labor 2. Force or compulsory labor 3. Disciplinary Practices	Principle		

Sr. no.	GFL's Human Resource Principle	UNGC Principle	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
4	Provide continuous learining opportunities for the growth and development of all employees	Principle 6 - elimination discrimination in respect of employement and occupation	Human Development training in the workplace -6,4,7	5. Discrimination	Principle 3-Businesses should promote the well-being of all employees	4 QUALITY EDUCATION	Right to Education
5	Ensure continuous two-way commmuincation and participation of employees and respect their views and opinion and involve them in decision making	Principle 3-Businesses should uphold the freedom of association and effective recognition bargaining of the right to collective bargaining	Employment and employment Relation-6,4,3 Social Dialogue -6,4,5	9. Management system 4. Freedom of Association and Rights to Collective Bargaining	Principle 3-Businesses should promote the well-being of all employees	10 REDUCED INEQUALITIES	Right to freedom of Opinion & Expression
6	Establish meritrcacy without any bias or discrimination in connection to performance evaluation, career progression, rewards and recognition.	Principal 6-elimination discrimination in respect of employment and occupation	Employment and employment Relation-6,4,3 Social Dialogue -6,4,5		Employment and Employment Relation -6,4,3 Social Dialogue -6,4,5	5 GENDER EQUALITY 10 REDUCED INEQUALITIES	Right to be Free & Equal and Freedom from Discrimination; Right to Recognition as a Person before the law
7	Pay for Performance based on internal and external parity.	Principle 6-elimination discrimination in respect of employment and occupation	Condition of work and social Protection	8. Remuneration	3-Businesses Should promote the well-Being of all employees	5 GENDER EQUALITY 10 REDUCED INEQUALITIES	Right to be Free & Equal and Freedom from Discrimination Right to Recognition as a Person before the Law

Sr. no.	GFL's Human Resource Principle	UNGC Principle	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
8	Encourage creativity and innovation to fuel growth.		Social Dialogue-6.4.5		Principle 3-Businesses Should promote the well-Being of all employees		Right to Education, Right to Freedom of Opinion & Expression
9	Create and engaged work environment of teamwork and camaraderie with a bias for responsible execution and excellence.	Principle 4: the elimination of all forms of forced and compulsory labor, Principle 6-elimination discrimination in respect of employment and occupation	Human development and training in the workplace-6.47	5. Discrimination	Principle 3-Businesses Should promote the well-Being of all employees		Right to Freedom from Slavery: Freedom from Torture & Degrading Treatment
10	Drive social accountability and responsibility and ensure ethical governance for responsible execution and excellence	Business should work against all forms of corruption, including extortion and bribery	Anti- corruption-6.6.3 Responsible Political involvement - 6.6.4 Community involvement and development-6.8	9. Management System	Principle 1-Business should conduct and govern with ethics, transparency and accountability		Right to Human Rights

Annexure 4 - Mapping of GFL's Human Rights Performance with GRI Standards

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	COVERAGE LOCATION OF THE DISCLOSURE	PAGE NO. OF THE TOPIC START
Employment			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	GFL's Approach	38-39
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Rights Issues	53-55
	401-3 Parental leave	Human Rights Issues	54
Labor/management relations			
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-	43
Occupational health and safety			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Rights Issues	44
	403-2 Hazard identification, risk assessment, and incident investigation	Human Rights Issues	44-45; 48-49
	403-3 Occupational health services	Human Rights Issues	44-45
	403-4 Worker participation, consultation, and communication on occupational health and safety	Human Rights Issues	44-47
	403-5 Worker training on occupational health and safety	Human Rights Issues	44,46-47,60
	403-6 Promotion of worker health	Human Rights Issues	46-47
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Rights Issues	46-49
	403-8 Workers covered by an occupational health and safety management system	Human Rights Issues	46
	403-9 Work-related injuries	Human Rights Issues	46-49
	403-10 Work-related ill health	Human Rights Issues	46-49

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	COVERAGE LOCATION OF THE DISCLOSURE	PAGE NO. OF THE TOPIC START
Training and education			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Rights Issues	60
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Rights Issues	59-61
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Rights Issues	38-39
Diversity and equal opportunity			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Rights Issues	38-39
	405-2 Ratio of basic salary and remuneration of women to men	Human Rights Issues	54
Non-discrimination			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights Issues	37-42
Freedom of association and collective bargaining			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Issues	31-32; 62-63
Child labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Issues	43
Forced or compulsory labor			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Issues	43

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	COVERAGE LOCATION OF THE DISCLOSURE	PAGE NO. OF THE TOPIC START
Rights of indigenous peoples			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Rights Issues	55-56
Local communities			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Commitment to Human Rights; Materiality, Impact Assessment, Due Diligence	26, 32-35
	413-2 Operations with significant actual and potential negative impacts on local communities	GFL's Approach, Impact Assessment	26, 32-35
Public policy			
GRI 415: Public Policy 2016	415-1 Political contributions	Human Rights Issues	40
Customer health and safety			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Materiality Assessment and Stakeholder Engagement	28-33
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Materiality Assessment and Stakeholder Engagement	28-33
Public policy			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Materiality Assessment and Stakeholder Engagement	28-33; 64-65

Annexure 5 – Assurance Statement

DQS India
Deutsch Quality Systems (India) Private Limited

DQS India Assurance Statement 2024

To the Management and Stakeholders of Gujarat Fluorochemicals Limited (GFL)

DQS has been engaged by Gujarat Fluorochemicals Limited (GFL) to provide independent assurance over Human Rights Progress Report – 2024 based on UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption.

The engagement took place from 24th October 2024 to 29th October 2024 through virtual assessment for Indian sites.

The engagement took place on 18th November 2024 through virtual assessment for Texas & Hamburg sites.

Auditors: Divyanshi Bansal & Madhulika Choudhary

Objectives

The objective of this assurance engagement was to independently express conclusions on underlying reporting processes and validate qualitative and quantitative claims, to limit misinterpretation by stakeholders and increase the overall credibility of the reported information and data.

The objectives also include an assessment of the extent to which the employees are aware of the organization's Human Rights policies and how those are being executed on ground. This was done in two ways.

1. Interviewing cross-section of people from all business sites, functions, and levels.

2. Randomly selecting samples from the given data of employees and contractor laborers and verifying implementation of Human Rights policies regarding the applicable labor laws.

Scope of Assurance

The assurance encompassed the entire report and focused on all figures, statements and claims related to Human Rights during the reporting period Oct 2023 to Nov 2024. More specifically, this included:

- Statements, information, and performance data contained within the Human Rights Progress report.
- GFL's management approach of Human Rights related material issues; and
- GFL's reported data and information as per the requirements of the UN Guiding Principles on Business and Human Rights (UNGP)

The assurance engagement was performed in accordance with DQS framework on Human Rights based on Guiding Principles on Business and Human Rights as specified by the United Nations and United Nations Global Compact, a set of ten guiding principles regarding human rights, labor, environment, and anticorruption, including the following:

- Evaluating the company's Human Rights framework and processes using the Protect, Respect & Remedy criteria and effectiveness criteria for grievance mechanisms from UNGP (Legitimate, Accessible, Predictable,

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- Evaluating the quality of the reported Human Rights performance information. The report has been self-declared to comply with the in accordance - United Nations Global Compact, a set of ten guiding principles regarding human rights, labor, environment, and anti-corruption".

Operational Boundary

Verification of Gujarat Fluorochemicals Limited (GFL) along with specific production sites in India - Dahej Plant, Jolva Plant, Ranjit Nagar Plant, Regional Office at Vadodara (India) and Noida (India).

Level of Assurance and Limitations

A moderate level of assurance under DQS framework on Human Rights was provided for this engagement. Information and performance data subject to assurance is limited to the content of the Human Rights Progress report. The assurance did not cover financial data, technical descriptions of buildings, equipment, and production processes, on shop safety practices or other information not related to Human Rights or already supported by existing documents, such as third-party audits or certifications and previous GFL annual reports.

Independence and Competences of the Assurance Provider

The DQS Group is an independent professional services firm that provides assurance on sustainability disclosures under the Global Reporting Initiative (GRI), Human Rights, CDP and other specialized management and reporting mechanisms. Independent verifiers have not been involved in the development of the report nor have they been associated with GFL's sustainability program, data collection or strategic processes. DQS Group ensures that the assurance team possesses the required competencies, maintains neutrality, and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: www.dgs-cfs.com. The management of GFL was responsible for the preparation of the sustainability part of the Corporate Report and all statements and figures contained within it.

Assurance Methodology

The assurance procedures and principles used for this engagement were drawn from the International Standards and methodology for data verification developed by DQS as below:

1. Based on Human Rights Progress Report on UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption, GFL have identified selected corporate KPIs and data sets, which are classified according to the relevant data owners and the type of evidence required for the verification process.

2. Carry out interviews with key functional managers and data owners at GFL.

3. Data quality verification included the following:

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a) Enquiring about the quantitative and qualitative aspects of the KPI disclosures, including performance information, policies, procedures, and underlying management systems.
b) Requesting evidence of the data sources and explanation of relevant collection and calculation methods to substantiate the figures and claims.
c) Effectiveness of grievance mechanisms based on UNGP criteria (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, Source of Continuous Learning. Based on Engagement and Dialogue)

4. Challenging the KPI claims, where possible, confirming the presented evidence, including calculation methods, criteria, and assumptions, with multiple data owners and other documentation from internal and external sources.

5. Assess the collected information and provide recommendations for immediate correction wherever required or for future improvement of the non-financial indicators' verification within the scope.

Key Observations and Recommendations

Strengths:

1. **Management Commitment and Team Involvement**

Gujarat Fluorochemicals Limited has demonstrated a robust commitment to sustaining and upholding the United Nations Global Compact (UNGC) Ten Principles. This dedication is evident in their focus on key areas such as Labor and Human Rights, Environment, and Anti-Corruption. The management's strong leadership and the active involvement of the entire team have been crucial in integrating these principles into the company's operations and culture.

Relevant Policies and Implementation

1. **Labor and Human Rights**:
   - GFL has established comprehensive policies to ensure fair labor practices and uphold human rights. These policies include strict adherence to non-discrimination, fair wages, and safe working conditions.
   - The company conducts regular training sessions to educate employees about their rights and responsibilities, ensuring a respectable and inclusive workplace.
2. **Environmental Sustainability**:
   - GFL has implemented rigorous environmental policies aimed at reducing its carbon footprint and promoting sustainable practices. These include waste management protocols, energy efficiency measures, and initiatives to reduce greenhouse gas emissions.
   - The company actively monitors its environmental impact through regular audits and compliance checks, ensuring adherence to both national and international environmental standards.
3. **Anti-Corruption**:

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- GFL has a zero-tolerance policy towards corruption and unethical practices. This is supported by a robust anti-corruption framework that includes clear guidelines, regular training, and a whistleblower policy to report any unethical behaviour.
- The company conducts thorough due diligence and regular audits to ensure compliance with anti-corruption laws and regulations.

Monitoring and Evaluation

- **Implementation and Monitoring**:
  - GFL has established a dedicated team responsible for the implementation and monitoring of these policies. This team conducts regular audits and assessments to ensure compliance and identify areas for improvement.
  - The company uses key performance indicators (KPIs) to measure the effectiveness of its policies and initiatives, ensuring continuous improvement and alignment with global standards.

2. Good CSR project for FY 2023-2024

The local community has generally responded positively to Gujarat Fluorochemicals Limited's (GFL) CSR efforts, particularly in the areas of community development and animal husbandry. Overall, GFL's CSR activities have fostered a sense of trust and cooperation between the company and the local community, highlighting the positive impact of their efforts on human rights and sustainable development.

Community Development

The initiatives aimed at improving education, healthcare, and infrastructure have been well received. Community members have appreciated enhanced access to quality education and healthcare services, which have significantly improved their quality of life. The infrastructure projects such as building roads and the Community Centre have also facilitated connectivity and improved access to services.

Animal Husbandry

GFL's support for animal husbandry has been particularly impactful. By providing resources and training for the scientific rearing of livestock, GFL has helped local farmers improve the health and productivity of their animals. This has led to increased economic stability for farming families, who now have healthier livestock and better yields.

Menstrual Hygiene

GFL has launched several initiatives aimed at improving menstrual hygiene among women and girls in the communities surrounding its operations. These initiatives include:

- **Awareness Programs**: Conducting educational sessions to break the stigma around menstruation and promote hygienic practices.
- **Distribution of Hygiene Kits**: Providing sanitary pads and hygiene kits to women and girls, ensuring they have access to necessary menstrual products.
- **Infrastructure Development**: Building and maintaining sanitary facilities in schools and community centers to ensure privacy and hygiene for women and girls.

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Sustainable Development Goals (SDGs) Activities

GFL is committed to aligning its CSR activities with the United Nations Sustainable Development Goals. Some of the key areas of focus include:

- **Quality Education (SDG 4)**: Supporting educational programs and infrastructure development to enhance learning opportunities for children in local communities.
- **Good Health and Well-being (SDG 3)**: Implementing healthcare initiatives, including health camps and mobile medical units, to provide accessible healthcare services.
- **Clean Water and Sanitation (SDG 6)**: Ensuring access to clean drinking water and proper sanitation facilities through various community projects.
- **Decent Work and Economic Growth (SDG 8)**: Promoting local employment opportunities and providing vocational training to enhance skills and employability.

3. Grievance Mechanisms and Human Rights Initiatives

Gujarat Fluorochemicals Limited (GFL) has implemented a comprehensive and structured plan to address human rights concerns through effective grievance mechanisms. This approach is highly commendable and includes the establishment of Social Performance teams and Ethics Committees.

Social Performance Teams

GFL has formed dedicated Social Performance teams responsible for monitoring and addressing social and human rights issues within the company and its supply chain. These teams are tasked with:

- **Regular Assessments**: Conducting regular assessments to identify potential human rights risks and ensuring compliance with international standards.
- **Community Engagement**: Engaging with local communities to understand their concerns and address any grievances promptly.
- **Training and Awareness**: Providing training sessions for employees and community members on human rights and ethical practices.

Ethics Committees

The Ethics Committees at GFL play a crucial role in upholding the company's commitment to ethical conduct and human rights. These committees are responsible for:

- **Grievance Redressal**: Establishing clear procedures for reporting and addressing grievances related to human rights violations. This includes a whistleblower policy that allows employees and stakeholders to report concerns anonymously.
- **Policy Implementation**: Ensuring that the company's policies on labor practices, non-discrimination, and safe working conditions are effectively implemented and monitored.
- **Regular Audits**: Conducting regular audits and reviews to ensure compliance with human rights standards and to identify areas for improvement.

Monitoring and Evaluation

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GFL has put in place robust monitoring and evaluation mechanisms to ensure the effectiveness of these initiatives. This includes:

- **Key Performance Indicators (KPIs)**: Using KPIs to measure the impact of their human rights policies and grievance mechanisms.
- **Feedback Mechanisms**: Implementing feedback mechanisms to gather input from employees, community members, and other stakeholders.
- **Continuous Improvement**: Regularly reviewing and updating policies and procedures to align with best practices and evolving standards in human rights.

4. Good system exists for contractor safety management. The company uses Contract Labor Management System (CLMS) in monitoring contract labor. CLMS enforces policies that ensure all contract workers are treated equally, regardless of their background, gender, or ethnicity. This promotes a non-discriminatory work environment, aligning with human rights principles of equality and fairness. The implementation of CLMS not only enhances the efficiency and productivity of contract labor management but also ensures that the rights and dignity of workers are upheld, aligning with human rights standards

5. Non-Discrimination and Human Rights Initiatives

Gujarat Fluorochemicals Limited (GFL) has demonstrated a strong commitment to upholding human rights and ensuring non-discrimination across all its operations. This commitment is reflected in several key initiatives and policies:

Comprehensive Non-Discrimination Policies

GFL has established robust policies to prevent discrimination based on race, gender, age, religion, disability, or any other characteristic. These policies are designed to promote an inclusive and respectful workplace where all employees are treated fairly and equitably.

Implementation and Monitoring

- **Training Programs**: Regular training sessions are conducted to educate employees about the importance of diversity, equity, and inclusion. These programs help foster a culture of respect and understanding within the organization.
- **Grievance Mechanisms**: GFL has implemented effective grievance mechanisms to address any instances of discrimination or human rights violations. Employees and stakeholders can report concerns through a confidential whistleblower policy, ensuring that issues are addressed promptly and fairly.
- **Ethics Committees**: Dedicated Ethics Committees oversee the implementation of non-discrimination policies and ensure compliance with international human rights standards. These committees conduct regular audits and reviews to monitor the effectiveness of the policies and identify areas for improvement.

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Letter of Conformance

Letter of Conformance

It is hereby confirmed that the company

Gujrat Fluorochemicals Limited
Head Office: INOX Towers, 17,
Sector – 16A, Noida – 201301
Uttar Pradesh
INDIA
(The list of all sites covered in annex to this certificate)

Through an audit, documented in a report, fulfils the requirements against the below reference document.

Audit criteria: UNGC Declaration of Human Rights 2011

Gujarat Fluorochemicals Limited follows the 10 principles of UNGC on Human Rights through effective implementation of the Human Rights policies and practices
that supports the sales and marketing, purchase, finance, logistics, Human Resources, corporate activities, manufacturing of chemicals and fluorochemicals.

Verification registration no.	50257397
Date of Verification	2024-10-29
This certificate is valid until	2025-10-28

DQS India

Dr. Murugan Kandasamy
CEO & Managing Director

Certification and issuing Office: Deutsch Quality Systems (India) Private Limited, Ground Floor, South Wing, Vaishnavi Tech Park, Sy.No.16/1 and 17/2, Bellandur Gate, Sarjapur Main Road, Ambalipura, Bengaluru - 560102 Karnataka, India, www.dqsglobal.com
1 / 2

Annexure of Sites Audited

The list of sites audited during 24th October 2024 to 29th October 2024 for Human Rights conformance verification and impact assessment are as follows:

1. ABS Towers, 2nd Floor, Old Padra Road, Vadodara - 390007, Gujarat, India.
2. Survey No. 16/3, 26,27, Ranjitnagar, Tal. Ghoghamba, Dist. Panchmahals, Gujarat. 389380
3. 12/A, GIDC Dahej Industrial Estate, Taluka: Vagra, Bharuch 392 130, Gujarat, India
4. Plot No. D-2/CH/173 & 222, Village – Jolva, GIDC Dahej Industrial Estate, Dahej II Taluka: Vagra, Bharuch 392 130, Gujarat, India.

(Note: This annexure is attached to the page 1 Letter of Conformance and cannot be reproduced in isolation).

Certification and issuing Office: Deutsch Quality Systems (India) Private Limited, Ground Floor, South Wing, Vaishnavi Tech Park, Sy.No.16/1 and 17/2, Bellandur Gate, Sarjapur Main Road, Ambalipura, Bengaluru - 560102 Karnataka, India, www.dqsglobal.com
2 / 2

Letter of Conformance

It is hereby confirmed that the company

Gujrat Fluorochemicals Limited

Head Office: INOX Towers, 17,
Sector – 16A, Noida – 201301
Uttar Pradesh
INDIA
(The list of all sites covered in annex to this certificate)

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that supports the sales and marketing, purchase, finance, logistics, Human Resources, corporate activities, manufacturing of chemicals and fluorochemicals.

Verification registration no.	50257397
Date of Verification	2024-11-18
This certificate is valid until	2025-11-17

DQS India

Dr. Murugan Kandasamy
CEO & Managing Director

Annexure of Sites Audited

The list of sites audited on 18th November 2024 for Human Rights conformance verification and impact assessment are as follows:

1. GFL Americas LLC,1212 Corporate Drive, Suite 540, Irving, TX 75038, USA
2. Gujarat Fluorochemicals GmbH, Esplanade 40, 9th Floor, Hamburg, Germany, 20354

(Note: This annexure is attached to the page 1 Letter of Conformance and cannot be reproduced in isolation).

GUJARAT FLUOROCHEMICALS

VALUE THROUGH GREEN CHEMISTRY

An INOXGFL Group Company

Gujarat Fluorochemicals Limited

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