Date : 22-07-2025

To,
The Deputy General Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Reg. : Security Code No. 505710

Sub. : Filling of Copy of Business Responsibility And Sustainability Report for Financial Year ended 31st March, 2025

Dear Sir,

With reference to above and Pursuant to Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, attached herewith the copy of Business Responsibility And Sustainability Report of the Company for the Financial Year ended 31st March, 2025, which is being sent to the Members through electronic mode and forms part of Annual Report for financial year 2024-25.

Kindly find the same in order and acknowledge.

Thanking you,

Yours faithfully,
FOR GRAUER & WEIL (INDIA) LIMITED

GRAUER & WEIL (INDIA) LTD. MUMBAI 400101

CHINTAN K. GANDHI
COMPANY SECRETARY

Annexure 'D' : to the Directors' Report

Business Responsibility and Sustainability Report

Executive Summary

Growel's Business Responsibility and Sustainability Report (BRSR) for FY 2024–25 reflects the Company's unwavering commitment to responsible business practices, environmental stewardship, social inclusiveness, and ethical governance. The report has been structured in accordance with the format prescribed by SEBI and covers disclosures across Environmental, Social, and Governance (ESG) principles as outlined in the National Guidelines on Responsible Business Conduct (NGRBC).

Key highlights of the report include:

- Adoption of energy-efficient technologies and waste management practices contributing to improved resource efficiency.
- Implementation of employee well-being programs, health and safety training, and grievance redressal mechanisms.
- Active CSR engagement through community welfare projects aimed at empowering underprivileged groups.
- Robust governance systems, including policies to manage conflicts of interest, board diversity, and ethical conduct.

The Company has also taken early steps to align with global ESG expectations by enhancing stakeholder engagement, compliance tracking and risk management protocols. While specific ESG targets are under development, the Company's progress lays the groundwork for structured goal-setting in future disclosures.

This report demonstrates Growel's resolve to operate sustainably and transparently while balancing profitability with purpose.

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L74999MH1957PLC010975
2.	Name of the Company	GRAUER AND WEIL (INDIA) LIMITED
3.	Year of Incorporation	25-11-1957
4.	Registered Office Address	Akurli Road, Kandivli (East), Mumbai,
5.	Corporate Address	Maharashtra, India, 400101
6.	Email Address	secretarial@growel.com
7.	Telephone	022-66993000
8.	Website	www.growel.com
9.	Financial Year Reported	2024-25
10.	Name of the Stock Exchanges where shares are listed	BSE Limited
11.	Paid-up Capital	₹ 45,34,11,500/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Nirajkumar More Designation: Managing Director Email: hq@growel.com Telephone: 022 - 66993000
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosure under this report is on standalone basis for the Company, unless otherwise specified.
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. Products / Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Manufacturing	Surface Finishing : Chemicals, Paints and Lubricant products	84%
		Engineering plants and equipment	9%

17. Products / Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Surface Finishing	20119, 20221 & 19201	84%
2	Engineering	28222	9%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	33	39
International	0	2	2

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	Whole India
International (No. of Countries)	50

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

5.99%

c. Types of customers

The Company serves a diverse and expansive customer base across multiple sectors. Its clientele includes industrial manufacturers, engineering firms, infrastructure companies, and businesses within the electroplating and metal finishing industries. The Company's products and solutions are widely applied in sectors such as automotive, aerospace, electronics, imitation jewellery, decorative sanitary wear and construction. This broad industry reach enables the Company to effectively address the unique requirements of various customers throughout India, demonstrating its adaptability and sectoral expertise.

IV. Employees

20. Details as at the end of financial year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	947	824	87	123	13
2.	Other than Permanent (E)	49	47	96	2	4
3.	**Total employees (D+E)**	**996**	**871**	**87**	**125**	**13**
WORKERS						
4.	Permanent (F)	17	17	100	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F+G)**	**17**	**17**	**100**	**0**	**0**

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	2	2	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**2**	**2**	**100**	**0**	**0**
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8*	1	12.5
Key Management Personnel	2	0	0

*Included 4 Independent Directors

Key Management Personnel (KMP) includes Managing Director, 2 Whole-time Directors, Chief Financial Officer (CFO) and Company Secretary (CS) but as Managing Director and Whole-time Directors are included in Board of Directors, KMP here only includes CFO and CS.

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

	FY 2024-2025			FY 2023-2024			FY 2022-2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.08	3.00	21.08	19.82	15.45	19.28	15.6	2.67	12.8
Permanent Workers	0.11	0	0.11	5.56	0	5.56	11.11	0	11.11

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

23. Name of Holding / Subsidiary / Associate Companies / Joint Ventures

Sl. No.	Name of the Holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes / No)
1	Kamtress Automation Systems Private Limited	Subsidiary	100.00%	No
2	Grauer and Weil Middle East FZE	Subsidiary	100.00%	No
3	Growel Chemicals Co. Limited	Subsidiary	100.00%	No
4	Grauer & Weil (Shanghai) Limited	Subsidiary	100.00%	No
5	Grauer & Weil Engineering Private Limited	Associate	29.99%	No
6	Growel Sidasa Industries Private Limited	Associate	49.80%	No

VI. CSR Details

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

(ii) Turnover (in ₹): 11,27,56,44,467

(iii) Net worth (in ₹): 9,36,58,22,296

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2024-2025			FY 2023-2024		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	–	–	–	–	–	–
Investors (other than Shareholders)	Yes	–	–	–	–	–	–
Shareholders	Yes	2	-	-	3	–	–
Employees and workers	Yes	10	–	–	8	–	–
Customers	Yes	133	-	-	85	3*	–
Value Chain Partners	Yes	–	–	–	–	–	–

*Received during March, 2024 and Resolved in April, 2024.

Web-link: https://growel.com/subpage/policy

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R / O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1	GHG Emissions	Risk	The Company operates in regions where regulations related to greenhouse gas (GHG) emissions are increasingly stringent. These evolving legal frameworks impose constraints and limitations on ongoing and future projects.	The Company has prioritized the implementation of a comprehensive Environmental Management System (EMS), which integrates low-carbon technologies, sustainable practices, and environmentally friendly materials to align with regulatory requirements.	Negative
		Opportunity	By adopting low-carbon technologies, energy-efficient systems, and renewable energy solutions, the Company can strengthen its market positioning by offering innovative and sustainable products. Such efforts often align with energy cost reductions and open up potential participation in carbon markets, thereby generating additional revenue and enabling investments in green infrastructure.	-	Positive

Sl. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R / O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
2	Air Quality	Risk	Operations in geographies with strict air quality standards pose compliance risks, as poor air quality may adversely impact employee health, local communities, and ecosystems.	The Company mitigates these risks through its EMS, integrating low-emission technologies, sustainable practices, and adherence to advanced environmental standards.	Negative
3	Water Management	Risk	Stringent regulatory frameworks and increasing water scarcity elevate the risks of operational disruptions and supply chain inefficiencies. Moreover, improper water treatment can lead to health hazards for workers and surrounding ecosystems.	The Company addresses these risks by deploying advanced water treatment and recycling systems, enforcing conservation measures, and training personnel on sustainable water usage and compliance.	Negative
4	Waste and Hazardous Materials Management	Risk	Mishandling hazardous materials can pose serious safety risks to employees and cause environmental harm, including soil and water contamination.	To mitigate this risk, the Company has instituted comprehensive waste management plans aligned with legal requirements, ensuring employee training on safe handling, storage, and disposal practices, and providing PPE and appropriate labelling systems.	Negative
5	People Strength and Development	Opportunity	The Company attributes its business success to its skilled and dedicated workforce. With domain expertise and a focus on innovation, employees drive product excellence and customer satisfaction, contributing to long-term growth.	-	Positive
6	Community Development	Opportunity	The Company's commitment to the well-being of local communities enhances trust and strengthens its social license to operate. Community engagement initiatives reflect its values and legacy of over 65 years, reinforcing its reputation and promoting inclusive growth.	-	Positive

Sl. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R / O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
7	Supply Chain Efficiency and Logistics Management	Opportunity	Efficient supply chains are critical to sourcing raw materials, maintaining production timelines, and reducing costs. Given the complexity of global supply networks, streamlined logistics enable the Company to operate effectively and remain competitive.	-	Positive
8	Customer Relationships	Opportunity	Customer trust is essential in a dynamic and competitive market. Strengthening relationships with clients enhances brand loyalty and provides a strategic advantage, enabling the Company to better meet customer needs and improve overall value creation.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Weblink of the policies, if available	https://growel.com/subpage/policy								
2.	Whether the Company has translated the policy into procedures. (Yes / No)	Yes, The Company has translated the policies into procedures.								
3.	Do the enlisted policies extend to the Company's value chain partners? (Yes / No)	Not all the enlisted policies may extend to our value chain partners. We wish to clarify that while the Company is committed to upholding the highest standards of ethical and sustainable business practices, our policies and practices are limited to our own operations and do not extend to our value chain partners. The Company ensures that its suppliers / contractors comply with the law of the land by getting such clauses incorporated in their respective contracts / agreements and terms and conditions of the tenders.								
4.	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	The Company has adopted several national and international standards to ensure compliance with responsible business practices. EN 9100 ISO 9001 ISO 14001 ISO 45001 BIS 9001 These standards are mapped to various principles of the Business Responsibility and Sustainability Reporting (BRSR) framework to ensure the highest level of compliance.								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5.	Specific commitments, goals and targets set by the Company with defined timelines, if any.	At present, the Company has not formalized specific quantitative goals or time-bound targets under its ESG framework. However, the Company remains committed to progressively aligning its operations with the principles outlined in the National Guidelines on Responsible Business Conduct (NGRBC). As part of its ongoing ESG integration journey, the Company intends to undertake a structured assessment of its strategic priorities, sustainability risks and opportunities, and stakeholder expectations. Based on this evaluation, the Company plans to establish measurable commitments and defined timelines in the forthcoming reporting cycles.								
6.	Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	As the Company is in the process of evolving its structured ESG roadmap, no formal performance assessment against specific commitments or targets was undertaken during the reporting year. Future performance evaluations will be integrated once specific ESG goals are established. The Company acknowledges the importance of transparency and accountability in sustainability reporting and will begin tracking and disclosing progress against such targets in subsequent financial years.								

Governance, leadership and oversight

7. **Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**

As the Director responsible for Business Responsibility and Sustainability Reporting, I am pleased to share our continued progress on integrating Environmental, Social, and Governance (ESG) principles into the core of our business strategy.

During the reporting year, we have made meaningful strides in enhancing our resource efficiency, employee welfare, and stakeholder engagement. We remain committed to environmental stewardship by adopting measures to reduce energy usage and strengthen waste management practices. On the social front, we have focused on employee well-being, inclusivity, and community development through structured CSR initiatives.

Despite evolving regulatory and climate-related challenges, we recognize these as opportunities to transform and future-proof our business. Our key priorities moving forward include formalizing measurable ESG goals, enhancing disclosures, and strengthening supplier and value chain sustainability practices. We aim to align more closely with global ESG benchmarks and frameworks to ensure long-term value creation for all our stakeholders.

We acknowledge that sustainability is a continuous journey, and we are committed to demonstrating integrity, accountability and innovation at every step.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Board and its various Committees have been designated for the implementation and oversight of the Business Responsibility Policies.
9.	Does the Company have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No specific Committee is formed for Business Responsibility & Sustainability Reporting. However, Board and its various Committees are taking decision based on their respective roles and functions.

10. Details of review of NGRBCs by the Company:

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

11.	Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The Company has not carried any assessment or evaluation of the working of its policies by any external agency. However, the internal mechanism is in place to ensure the policies are implemented across the Company locations.									

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principle material to its business (Yes / No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No)									
The entity does not have the financial or / human and technical resources available for the task (Yes / No)									
It is planned to be done in the next financial year (Yes / No)									
Any other reason (please specify)									

Section C: PRINCPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicator

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	Health & Safety	50%
Key Managerial Personnel	2	Health & Safety	100%
Employees other than Board of Directors and KMPs	372	Health & Safety	65.5%
Workers	17	Health & Safety, Soft Skills,5'S Awareness, Technical	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by Directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year:

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Penalty/ Fine	P-1	Professional Tax / PF	63535	Delay in filing	No
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

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

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
Not Applicable	

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

Yes, the Company has a well-defined Anti-Bribery and Anti-Corruption Policy, which is an integral part of its Code of Conduct. The policy reflects the Company's unwavering commitment to the prevention, deterrence, and detection of fraud, bribery, and other corrupt practices across all areas of operation.

The Company conducts its business with integrity, transparency and the highest ethical standards, and strictly prohibits any form of bribery or corruption. This policy is enforced rigorously across all levels and geographies in which the Company operates.

The policy outlines clear guidelines to ensure accountability and ethical conduct in all business dealings and is accessible to stakeholders through the following link: https://growel.com/subpage/policy

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

	FY 2024-2025	FY 2023-2024
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2024-2025		FY 2023-2024	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable

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

	FY 2024-2025	FY 2023-2024
Number of days of accounts payables	82	80

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

Parameter	Metrics	FY 2024-2025	FY 2023-2024
Concentration of Purchases	Purchases from trading houses as % of total purchases	21.99%	26.2%
	Number of trading houses where purchases are made from	267	297
	Purchase from top 10 trading houses as % of total purchase to trading houses	21.99%	13.3%
Concentration of Sales	Sales to dealer / distributors as % of total sales (approx..)	48%	45%
	Number of dealers / distributors to whom sales are made	123	98
	Sales to top 10 dealers / distributors as % of total sales to dealer / distributors (Approx.)	36%	34%
Share of RPTs in	Purchases (Purchases with related parties as % of Total Purchases)	2.31%	2.26%
	Sales (Sales to related parties as % of Total Sales)	0.02%	0.05%
	Loans & advances given to related parties as % of Total loans & advances	0	0
	Investments in related parties as % of Total Investments made	12.62%	12.01%

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

Essential Indicator:

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

Segment	FY 2024-2025	FY 2023-2024	Details of improvements in environmental and social impacts
R & D	No such formal procedure for division of investment to improve the environmental and social impacts for current year. Please refer Annexure 'F' to the Director's Report.		
Capex			

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

Yes, the Company has procedures in place for sustainable sourcing. It emphasizes the procurement of materials and services that are environmentally responsible, socially ethical, and economically viable. Vendors are evaluated based on quality, compliance, and sustainability criteria to ensure alignment with the Company's ESG commitments.

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

Around 6%

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

The Company has instituted a robust and compliant framework for the responsible management of end-of-life products and materials, aligned with applicable environmental regulations and sustainability principles. The processes are as follows:

(a) Plastics (including packaging)	In accordance with the Plastic Waste Management Rules, 2016 (as amended), the Company has developed a strategic action plan that engages CPCB-authorised waste management agencies. These agencies, in collaboration with urban local bodies and waste collector communities, facilitate the collection, segregation, and recycling of plastic waste. The Company ensures the establishment of dry waste collection centres and promotes awareness initiatives. All plastic waste is routed through authorised scrap dealers to ensure environmentally sound disposal.
(b) E-waste	The Company manages electronic waste through vetted local vendors who are equipped to handle e-waste responsibly. This ensures that obsolete electronic components are disposed of in a manner that prevents environmental harm and supports material recovery wherever feasible.

(c) Hazardous waste	Hazardous waste is handled with utmost diligence. Prior to dispatch, the Company conducts thorough assessments to determine appropriate treatment methods. Disposal is carried out through secure channels such as certified landfills or incineration facilities, in strict compliance with statutory requirements.
(d)other waste	For other categories of waste, including industrial and process-related residues, the Company adopts environmentally responsible practices such as treatment through Effluent Treatment Plants (ETPs), use of engineering controls, and adherence to all relevant legal and environmental standards.

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

Yes, Extended Producer Responsibility (EPR) is applicable to the Company's operations. The Company maintains full compliance with the EPR regulations as prescribed by the Central Pollution Control Board (CPCB). A structured waste collection and management plan has been implemented, which aligns with the EPR plan submitted to the respective Pollution Control Boards.

Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential indicators:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities#	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	824	515	62.50%	824	100%	NA	NA	-	-	-	-
Female	123	62	50.41%	123	100%	4	3.25%	NA	NA	-	-
Total	**947**	**577**	**60.93%**	**947**	**100%**	**4**	**3.25%**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	47	0	0	-	-	NA	NA	-	-	-	-
Female	2	1	50%	1	50%	-	-	NA	NA	-	-
Total		**1**	**2.04%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	17	17	100%	17	100%	NA	NA	-	-	-	-
Female				0	-	-	-	NA	NA	-	-
Total	**17**	**17**	**100%**	**17**	**100%**	**-**	**-**	**-**	**-**	**-**	**-**

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

	FY 2024-2025	FY 2023-2024
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.56%	0.63%

2. Details of retirement benefits, for Current and Previous financial year.

Benefits	FY 2024-2025			FY 2023-2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	4.56%	-	Y	4.17	0%	Y
Others-Superannuation	1.9%	0%	Y	2.2%	0%	Y

3. Accessibility of workplaces

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

Yes, the Company is actively implementing measures to ensure that its premises are accessible to employees and workers with disabilities, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016.

To foster an inclusive and barrier-free work environment, the Company has undertaken infrastructure enhancements such as the installation of ramps, elevators and handrails across all office locations. These modifications are designed to accommodate individuals with diverse mobility needs and ensure ease of access throughout the workplace.

The Company remains committed to creating an environment where all employees, regardless of physical ability, can contribute meaningfully and thrive professionally. These efforts reflect the Company's broader vision of inclusivity, dignity and equal opportunity for all.

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

Yes, the Company has instituted an Equal Opportunity Policy in alignment with the Rights of Persons with Disabilities Act, 2016. As part of its Code of Conduct, the Company upholds the principles of fairness, inclusivity, and non-discrimination. The policy ensures that all individuals regardless of race, colour, religion, disability, gender, sexual orientation, age, or any other status protected by law are treated with dignity and respect.

The Company is committed to fostering a workplace that provides equal opportunities for all employees and prohibits any form of discrimination or harassment. This approach reflects the Company's dedication to building a diverse and inclusive workforce where every individual has the opportunity to thrive.

Note: While the policy is referenced in the Company's Code of Conduct, a direct web link specific to the Equal Opportunity Policy under the Rights of Persons with Disabilities Act, 2016, is currently not publicly available.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	100%	100%	-	-
Total	**100%**	**100%**	**-**	**-**

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

Yes, the Company has established a structured grievance redressal mechanism that is accessible to all categories of employees and workers. The process is designed to ensure that concerns are addressed promptly, fairly, and confidentially.

	Yes / No (If yes, then give details of the mechanism in brief)
Permanent workers Other than permanent workers	Grievances can be raised directly with reporting managers, HR business partners, or the HR Head at the Company's Registered Office. Additionally, employees may submit their concerns via email to vigil@growel.com, which is monitored for timely resolution.
Permanent employees Other than permanent employees	The same grievance channels are extended to contract workers, temporary staff, and other non-permanent personnel. The Company ensures that all individuals, regardless of employment status, have equal access to grievance redressal mechanisms.

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

Category	FY 2024-2025			FY 2023-2024		
	Total employee / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employee / workers in respective category (C)	No. of employees / workers in respective category, who are part of association (s) or Union (D)	% (D / C)
Total Permanent Employees	**947**	**14**	**1.48%**	**887**	**18**	**2.03%**
- Male	824	14	1.70%	777	18	2.32%
- Female	123	0	0.00%	110	0	0.00%
Total Permanent Workers	**17**	**17**	**100.00%**	**18**	**18**	**100.00%**
- Male	17	17	100.00%	18	18	100.00%
- Female	NA					

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

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	824	603	73.18%	448	54.37%	777	540	69.50%	362	46.59%
Female	123	123	100.00%	67	54.47%	110	110	100.00%	63	57.27%
Total	**947**	**726**	**76.66%**	**515**	**54.38%**	**887**	**650**	**73.28%**	**425**	**47.91%**
Workers										
Male	17	17	100.00%	17	100.00%	18	18	100.00%	18	100.00%
Female	NA									
Total	**17**	**17**	**100.00%**	**17**	**100.00%**	**18**	**18**	**100.00%**	**18**	**100.00%**

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

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	824	819	99.39%	777	701	90.22%
Female	123	122	99.19%	110	97	88.18%
Total	**947**	**941**	**99.37%**	**887**	**798**	**89.97%**
Workers						
Male	17	17	100.00%	18	18	100.00%
Female	-	-	-	-	-	-
Total	**17**	**17**	**100.00%**	**18**	**18**	**100.00%**

10. Health and Safety Management System:

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

Yes. The Company has implemented a comprehensive Occupational Health and Safety management System that covers all operational areas, including project sites, manufacturing units, industrial production facilities, and corporate offices. This system is aligned with ISO 45001, the International Standard for Occupational Health and Safety.

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

The Company employs a structured risk management framework comprising five key stages: Identification, Assessment, Mitigation, Monitoring and Reporting.

Work-related hazards and risks are identified using the Hazard Identification & Risk Assessment (HIRA) tool, which maps work processes and associated risks. Severity is evaluated using a risk matrix and appropriate corrective and preventive actions are defined. For high-risk zones, Job Hazard Analysis (JHA) or Job Safety Analysis (JSA) is conducted. All risk assessments and mitigation plans are documented, approved and communicated to relevant stakeholders.

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

Yes.

The Company encourages employees to report near-miss incidents and work-related hazards. A strong safety culture is promoted throughout the organization, empowering workers to remove themselves from potentially hazardous situations without fear of reprisal.

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

Yes.

Employees and workers have access to non-occupational medical and healthcare services, supporting their overall well-being beyond workplace-related health concerns.

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

Safety Incident / Number	Category	FY 2024-2025	FY 2023-2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	1*	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Workers employed with contractor

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

The Company places the utmost importance on safeguarding its personnel, equipment, and materials through a comprehensive, multi-tiered strategy focused on prevention, standardisation, and continuous improvement. Key measures include:

1. **Regular Health, Safety, and Environment (HSE) Training:** All employees, workers, and new joiners undergo structured training programs to reinforce safety protocols and awareness.
2. **Hazard Identification and Risk Management:** Risks are systematically identified, assessed, and managed in accordance with the HIRA (Hazard Identification and Risk Assessment) procedure.
3. **Transparent Communication:** All identified hazards are communicated across the facility to ensure collective awareness and preparedness.
4. **Third-Party Health & Safety Audits:** Voluntary audits are conducted by independent agencies to validate and enhance safety standards.
5. **Engineering Controls:** Technical measures are implemented to minimize exposure to hazards and ensure operational safety.
6. **Effluent Treatment Practices:** Waste is treated through Effluent Treatment Plants (ETPs) to maintain environmental safety and compliance.
7. **Statutory Compliance:** All applicable legal and regulatory requirements related to health and safety are strictly adhered to.

This integrated approach supports a culture where safety is not just a priority but a core value embedded in every aspect of the Company's operations.

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

	FY 2024-2025			FY 2023-2024		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	3	0	-	1	0	-
Health & Safety	7	0	-	7	0	-

14. **Assessments for the year:**

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

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

The Company is currently investigating all near-misses and incidents inside the plant.

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

Essential indicators:

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

The Company identifies its key stakeholder groups as those individuals, collectives, or institutions that contribute direct or indirect value to its business operations and value chain. This includes both internal stakeholders—such as employees and workers—and external stakeholders - including customers, shareholders, investors, vendors, regulatory authorities, and communities.

The identification process involves ongoing evaluation of the stakeholder's influence, interest, and impact on the Company's operations and strategic goals. Engagement is conducted through direct one-on-one communications, structured meetings with suppliers and investors, as well as through the deployment of employee surveys and questionnaires to gather comprehensive insights and feedback.

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

Stakeholder Group	Identified as Vulnerable & Marginalised Group (Yes / No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement
Customers	No	Face-to-face meetings, phone calls, SMS, website, virtual meetings, advertisements	Daily	Engagement focuses on discussions related to pricing, product availability, and timely delivery. These interactions support maintaining customer satisfaction and operational efficiency.
Shareholders / Investors	No	Face-to-face meetings, Annual General Meetings, Shareholder meets, stock exchange intimations, annual and quarterly reports, media releases, corporate website, e-mails, official notices	Quarterly, Half-yearly, Annually and event based	Interactions focus on financial and operational performance, strategic growth plans, challenges encountered by the Company, material updates, and resolutions discussed during General and Board Meetings.
Vendors	No	E-mail communication, site visits, structured meetings, one-on-one interactions, phone calls / SMS, website, virtual meetings	Daily	Discussions encompass the quality and quantity of goods and services, timely payments, long-term business partnerships, capacity-building efforts, and transparent business practices to promote mutual value creation.
Government / Regulatory Authorities	No	E-mails, letters, regulatory filings, industry forums, official meetings, conferences, inspections, representations	Periodically, as mandated by relevant legislations	Engagement ensures compliance with statutory and regulatory norms, participation in policy and industry discussions, and collaboration in national initiatives such as "Make in India." Transparency and integrity in disclosures remain key focus areas.
Communities	No	CSR initiatives, face-to-face interactions, field visits, collaboration with NGOs, advertisements, newspapers, website	As per requirement	Activities focus on social development, including livelihood generation, health and sanitation initiatives, and community welfare programs to enhance the Company's social license to operate and reputation among surrounding communities.

Principle 5: Business should respect and promote human rights

Essential Indicators

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

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	947	947	100%	887	887	100%
Other than Permanent	49	49	100%	45	45	100%
Total Employees	**996**	**996**	**100%**	**932**	**932**	**100%**
Workers						
Permanent	17	17	100%	18	18	100%
Total Workers	**17**	**17**	**100%**	**18**	**18**	**100%**

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	824	261	32%	563	68%	777	234	30%	543	70%
Female	123	56	46%	67	54%	110	46	42%	64	58%
Other than Permanent										
Male	47	0	0%	47	100%	42	0	0%	42	100%
Female	2	0	0%	2	100%	3	0	0%	3	100%
Workers										
Permanent										
Male	17	2	12%	15	88%	18	0	0	18	100%
Female	NA									

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

a. **The details are provided below:**

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BOD)	4*	14,56,349	0	0
Key Managerial Personnel	2	6,33,870	0	0
Employees other than BOD and KMP	818	58,388	123	43,503
Workers	17	39,701	0	0

*Excluded 4 Independent Directors

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

	FY 2024-2025	FY 2023-2024
Gross wages paid to females as % of total wages	8.35%	7.28%

4. **Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes / No)**

Yes, the Company has designated the Head of the Human Resources Department as the focal point responsible for managing human rights-related impacts or issues that may arise from its business operations. This individual is entrusted with overseeing the identification, assessment, and resolution of such matters, ensuring they are addressed with diligence, sensitivity and in alignment with the Company's ethical standards and commitment to responsible business conduct.

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

The Company has established internal mechanisms to effectively address grievances related to human rights. These mechanisms are designed to ensure transparency, accountability and timely resolution of concerns raised by stakeholders.

Grievances related to human rights are monitored and managed by the Head of the Human Resources Department, who serves as the designated focal point for such matters. The Company actively evaluates potential human rights risks through the systematic review of stakeholder feedback and grievance submissions.

Employees and other stakeholders are encouraged to report concerns through established communication channels, including direct reporting to HR representatives or via the Company's grievance redressal email. All reported issues are handled with confidentiality and appropriate remedial actions are taken in accordance with the Company's ethical standards and Code of Conduct.

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

The details are provided below:

	FY 2024-2025			FY 2023-2024		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour / Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other Human rights related issues	10	-	-	8	-	-

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

	FY 2024-2025	FY 2023-2024
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
ii) Complaints on POSH as a % of female employees / workers	-	-
iii) Complaints on POSH upheld	-	-

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

Yes, the Company maintains a strict zero-tolerance policy towards sexual harassment and discrimination in the workplace. In compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted an Internal Complaints Committee (ICC) to address and redress grievances related to sexual harassment.

The ICC is empowered to handle complaints with the highest degree of sensitivity, confidentiality, and impartiality. The Company also ensures that mechanisms are in place to prevent any adverse consequences to the complainant, thereby fostering a safe, respectful, and inclusive work environment for all employees.

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

Yes, the Company incorporates human rights requirements as a fundamental component of its business agreements and contracts. All suppliers, dealers, and business partners are contractually obligated to comply with applicable laws, labour standards, and environmental regulations. Furthermore, they are required to uphold human rights and conduct their operations with integrity, ethics, and respect for universally accepted principles of responsible business conduct.

10. **Assessment for the year:**

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%
Forced Labour / Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other- please specify	

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

Not Applicable

Principle 6: Business should respect and make efforts to protect and restore the environment.

Essential indicators

1. **Details of total energy consumption (in Giga Joule) and energy intensity, in the following format:**

Parameter	FY 2024-2025	FY 2023-2024
From renewable sources		
Total electricity consumption (A)	1,884.13	646.87
Total fuel consumption (B)	-	0
Energy consumption through other sources (C)	-	0
Total energy consumed from renewable sources (A+B+C)	1,884.13	646.87
From non-renewable sources		
Total electricity consumption (D)	19,011.11	9,591.07
Total fuel consumption (E)	29,607.01	7,472.16
Energy consumption through other sources (F)	518.21	97.75
Total energy consumed from non- renewable sources (D+E+F)	49,136.33	17,160.98
Total energy consumed (A+B+C+D+E+F)	51,020.46	17,807.85
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	4.52	1.69
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	93.48	37.86
Energy intensity in terms of physical output	-	_
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.	No	

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

Not Applicable

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

Parameter		FY 2024-2025	FY 2023-2024
Water withdrawal by source (in kiloliters)			
(i)	Surface water	-	0
(ii)	Groundwater	24,792.21	18,696.77
(iii)	Third party water	26,038.11	12,158.00
(iv)	Seawater / desalinated water	-	-
(v)	Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		50,830.32	30,854.77
Total volume of water consumption (in kilolitres)		45,933.64	30,854.77
Waterintensity per rupee of turnover (Total water consumption / Revenue from operations)		4.07	2.93
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		84.16	65.59
Water intensity in terms of physical output		-	_
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.		No	

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

Parameter		FY 2024-2025	FY 2023-2024
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water	0	0
-	No treatment	0	0
-	With treatment – please specify level of treatment	0	0
(ii)	To Groundwater	0	0
-	No treatment	0	0
-	With treatment – please specify level of treatment	0	0
(iii)	To Seawater	0	0
-	No treatment	0	0
-	With treatment – please specify level of treatment	0	0
(iv)	Sent to third-parties	4896.68	0
-	No treatment	718.68	0
-	With treatment – please specify level of treatment	4178.00	0
(v)	Others	0	0
-	No treatment	0	0
-	With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)		**4896.68**	**0**
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.		No	

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

Yes, the Company has implemented a comprehensive Zero Liquid Discharge (ZLD) mechanism as part of its commitment to sustainable water management and environmental stewardship. The ZLD system is supported by advanced wastewater treatment and recycling infrastructure, including state-of-the-art Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs).

Industrial wastewater undergoes a multi-stage treatment process involving physical, chemical, and biological methods, followed by filtration and evaporation to ensure complete removal of contaminants. The treated water is then reused within the facility, significantly reducing reliance on freshwater sources.

At the STPs, sewage is processed into sludge, while the treated water is repurposed for non-potable applications such as toilet flushing and landscaping. ETPs similarly treat industrial effluents, generating ETP sludge, which is responsibly disposed of through authorised vendors.

By adopting the ZLD approach, the Company ensures that no untreated wastewater is discharged into the environment, thereby minimising ecological impact and promoting circular water use within its operations.

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
NOx	ppm	17.13	16..68
SOx	ppm	15.24	10.44
Particulate matter (PM)	mg/nm³	50.95	51.4
Persistent organic pollutants (POP)	-	Below detection limit	Below detection limit
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	Below detection limit	Below detection limit
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/ N) If yes, name of the external agency.	No		

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2024-2025	FY 2023-2024
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,711.11	2,145
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	3,839.19	1,392.97
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO2e/ Rupees in Million	0.49	0.34
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO2e / ₹ In Million US Dollar	10.17	7.52
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.	No		

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

Yes, the Company has undertaken initiatives aimed at reducing Greenhouse Gas (GHG) emissions. These include the installation of energy-efficient systems such as LED lighting and upgraded HVAC systems, which help reduce electricity consumption. Additionally, the Company promotes digitalization to minimize paper usage and reduce the environmental impact associated with physical operations. These efforts collectively contribute to lowering the Company's overall carbon footprint.

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

Parameter	FY 2024-2025	FY 2023-2024
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	182.79	78.22
E-waste **(B)**	1.91	1.06
Bio-medical waste **(C)**	0	0.00054
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0.217	37
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	169.65	45.80
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	104.20	0
Total (A+B + C + D + E + F + G + H)	**458.77**	**162.08**
Parameter		

Parameter	FY 2024-2025	FY 2023-2024
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0407	0.015
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.841	0.345
Waste intensity in terms of physical output	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	178.686	36.456
(ii) Re-used	24.242	11.2
(iii) Other recovery operations	5.63	6.89
Total	**208.558**	**54.546**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1.285	1.38
(ii) Landfilling	79.245	45.31
(iii) Other disposal operations	40.36	7.1
Total	**120.89**	**53.79**
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency.	No	

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

The Company has adopted a comprehensive and forward-looking approach to waste management, with a strong emphasis on minimising environmental impact and promoting sustainable operations. Key practices include:

Utilisation of Waste Solvent in Products:

- The Company has implemented an innovative practice of repurposing waste solvents into its manufacturing processes. This not only reduces waste generation but also enhances resource efficiency and supports circular economy principles.

Optimisation of Packaging through Bulk Procurement:

- A strategic shift from purchasing liquid raw materials in barrels to bulk procurement via tankers has significantly reduced packaging waste. This transition eliminates the need for barrel disposal and streamlines the supply chain.

Segregation of Hazardous and Non-Hazardous Waste:

- A robust segregation system is in place to differentiate hazardous from non-hazardous waste at the source. This ensures regulatory compliance and enables appropriate treatment and disposal methods, thereby reducing the risk of environmental contamination.

Controlled Printing and Paper Waste Reduction:

- The Company promotes digital communication and documentation, along with controlled printing practices such as double-sided and print-on-demand. These measures contribute to reduced paper consumption and foster an environmentally conscious workplace.

Reduction of Hazardous and Toxic Chemicals:

- The Company is committed to reducing the use of hazardous and toxic substances in its products and processes. This is achieved through continuous process optimisation, substitution of harmful materials with safer alternatives wherever feasible, and strict adherence to regulatory guidelines. Waste generated from such materials is managed through authorised vendors, ensuring safe and compliant disposal.

Through these integrated strategies, the Company reinforces its dedication to environmental sustainability, operational efficiency, and responsible manufacturing.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Grauer & Weil (I) Ltd, Unit-II, IGC, SIDCO, Samba(J&K)	SO 1533 (E)	-	Yes	Yes	Click Here

13. Is the entity compliant with the applicable environmental laws / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y / N).

If not, provide details of all such non-compliances, in the following format:

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

Yes, the Company is fully compliant with all the applicable environmental Laws / Regulations / Guidelines in India including but not limited to Water (Prevention and Control of Pollution) Act, 1974, Air (Prevention and Control of Pollution) Act, 1981, Environment Protection Act, 1986 and Rules; except as referred in Director's Report.

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

Essential indicators

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

- 10

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

Sl. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Indian Industries Association (IIA)	National
2	Confederation of Indian Industry (CII)	National
3	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
5	Indian Paint Association	National
6	Indo-German Chamber of Commerce	National
7	Young Presidents' Organization	National
8	W P Organization (Mumbai Chapter)	National
9	Silvassa Industries Association	State
10	Vapi Industries Association	State

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

Name of the authority	Brief of the case	Corrective action taken
There have been no adverse orders against the Company pertaining to anti-competitive conduct from regulatory bodies.		

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

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

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

Sl. No.	Name of Project for which R & R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

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

The Company has established structured mechanisms to receive and address community grievances effectively. These include direct engagement through CSR implementing partners, local outreach programs, and designated contact channels such as helplines or grievance registers at project sites. Feedback received from community members is reviewed by the CSR or administrative team and, where necessary, escalated to senior management for resolution.

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

	FY 2024-2025	FY 2023-2024
Directly sourced from MSMEs / small producers	49.46%	54.44%
Directly from Within India	60.36%	31.00%

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

Location	FY 2024-2025	FY 2023-2024
Rural		
% of Job creation in Rural areas	0%	0%
Semi-urban		
% of Job creation in Semi-urban areas	4%	14%
Urban		
% of Job creation in Urban areas	43%	11%
Metropolitan		
% of Job creation in Metropolitan areas	53%	75%
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)		

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

Essential indicators

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

The Company has a well-defined and structured system in place to manage consumer complaints and feedback. Multiple communication channels are available to customers, including email, telephone, website, social media, and physical feedback forms. A dedicated Consumer Response Cell operates within the Company's business verticals to promptly address product-related queries and suggestions.

A formal Customer Complaint Procedure is implemented, managed by the internal quality team, and supported by maintained complaint registers that document the entire grievance lifecycle—from receipt to resolution. The system covers a wide range of issues such as customer complaints, rejections, warranty claims, and emergency support, enabling continuous improvement in customer satisfaction.

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

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

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

Number of consumer complaints in respect of the following:	FY 2024-2025			FY 2023-2024		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	--	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	133	-	-	85	3	-

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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

Yes, the Company has implemented a comprehensive IT Policy that includes a robust framework for cyber security and data privacy risk management. This policy is designed to safeguard critical digital assets and ensure compliance with applicable regulations.

Key components of the policy include:

- Risk Management Framework: A structured approach to identifying, assessing, mitigating, and managing information security risks.
- Regulatory Compliance: Adoption of industry best practices to ensure alignment with relevant legal and regulatory standards.
- Data Protection Measures: Protection of sensitive data such as SAP transaction records, user device data, and electronic communications through secure protocols.

- Backup and Recovery: Deployment of a reliable data backup system to ensure business continuity and data integrity.
- Security Infrastructure: Implementation of firewalls, anti-malware solutions, and access authentication systems by the System Administrator.
- Training and Awareness: Regular cyber security training for employees to enhance awareness and promote a secure digital environment.
- Incident Response: The IT Team is responsible for investigating breaches, enforcing security protocols, and managing device-related risks.

This policy reflects the Company's commitment to maintaining a secure and resilient IT infrastructure across its operations.

Note: A direct web link to the cyber security policy is currently not publicly available on the Company's website.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customer	NA
c. Impact, if any, of the data breaches	NA