GANESH BENZOPLAST LIMITED

CIN: L24200MH1986PLC039836
Regd. Office: Dina Building, 1st Floor, 53, Maharshi Karve Road, Marine Lines, Mumbai - 400 002
Tel: 022- 6140 6000/22001928
Email: compliance@gblinfra.com Website: www.ganeshbenzoplast.com

September 07, 2026

To,

The General Manager, Department of Corporate Services – Corporate Relations Department, BSE Limited, Pheeroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001. Scrip ID: 500153	**The Manager, Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 Scrip ID: GANESHBE**

Dear Sir/Madam,

<u>Sub: Business Responsibility and Sustainability Report for the financial year 2025-26</u>

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26, which forms an integral part of the Annual Report for the financial year 2025-26.

Requesting you to take the same on record.

Thanking You,

Yous Faithfully,

For Ganesh Benzoplast Limited

EKTA DHANDA
Digitally signed by EKTA DHANDA
Date: 2026.09.07 16:15:24 +05'30'

Ekta Dhanda
Company Secretary and Compliance Officer

Encl: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24200MH1986PLC039836
2	Name of the Listed Entity	Ganesh Benzoplast Limited
3	Year of incorporation	1986
4	Registered office address	Dina Building,1st Floor, M.K. Road, Marine Lines, (East), Mumbai 400002
5	Corporate address	C-501, 502, 5th Floor, C-Wing, Lotus Corporate Park, Off Western Express Highway Geetanjali, Railway, Colony, Laxmi Nagar, Goregaon (East) Mumbai-400063
6	E-mail	compliance@gblinfra.com
7	Telephone	+91-22-61406000
8	Website	https://www.ganeshbenzoplast.com
9	Financial year for which reporting is being done	1st April, 2025 to 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) & BSE Limited (BSE)
11	Paid-up Capital	₹ 71.99 million
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Ms. Ekta Dhanda Compliance officer Telephone: +91-22-61406000 Email: cs@gblinfra.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Liquid Storage Terminal / EPC	Operation of shore-based liquid-storage terminals, including receipt, storage, transfer, loading/unloading, EPC and wharfage-related activities.	74%
2	Chemical business	Contract Manufacturing and trading of food preservatives, specialty chemicals and lubricant additives etc.	26%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Liquid Storage Tank / EPC	52109	74%
2	Chemical business	20119	26%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	5	2	7
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	3
International (No. of Countries)	-

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

Nil

c. A brief on types of customers

Liquid storage terminals: GBL serves industrial importers, exporters, manufacturers and traders requiring safe, reliable handling of petroleum products, edible oils and specialty chemicals. During FY 2025-26, its port-linked network at JNPT, Cochin and Goa provided tank storage, vessel and road-tanker handling, product transfer and related terminal services. Customer requirements centre on cargo integrity, regulatory compliance, turnaround time, emergency preparedness and dependable capacity availability.

Chemical business: GBL manufactures and supplies food preservatives, specialty chemicals and lubricant additives to industrial users, formulators and distributors. The portfolio includes benzoic-acid derivatives and additive packages used in food, pharmaceutical, personal-care, automotive, transport and other industrial applications. Product quality, traceability, Safety Data Sheets, regulatory specifications and responsible handling are central to customer engagement.

Engineering, Procurement and Construction: Within the standalone LST segment, GBL undertakes engineering, procurement, construction and commissioning work for bulk-liquid storage and associated infrastructure, including wharfage-related activities. Customers include companies in oil and gas, petrochemicals, chemicals, logistics, energy and allied industries.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		EMPLOYEES				
1.	Permanent (D)	184	161	88%	23	13%
2.	Other than Permanent (E)	34	34	100%	-	0%
3.	**Total employees (D + E)**	**218**	**195**	**89%**	**23**	**11%**
		WORKERS				
4.	Permanent (F)	10	10	100%	0	0
5.	Other than Permanent (G)	198	191	96%	7	7
6.	**Total workers (F + G)**	**208**	**201**	**97%**	**7**	**7**

b. **Differently abled Employees and workers:**

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

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	2	1	50%

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6%	4%	10%	4%	1%	5%	6%	1%	7%
Permanent Workers	8%	-	8%	9%	-	9%	16%	-	16%

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

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

S. No.	Name of the holding / Subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	GBL Chemical Limited	Subsidiary	100%	No
2	GBL Infra Engineering Services Private Limited	Subsidiary	100%	No
3	GBL LPG Private Limited	Subsidiary	100%	No
4	GBL Clean Energy Private Limited	Subsidiary	100%	No
5	Infrastructure Logistic Systems Limited	Subsidiary	86.52%	No
6	Infinity Confidence LPG Private Limited	Subsidiary	100%	No
7	GC Port Infra Private Limited	Subsidiary	60%	No

VI. CSR Details

24	i.	Whether CSR is applicable as per section 135 of Companies Act, 2013	**Yes**
	ii.	Turnover:	₹ 2,599.60 million
	iii.	Net worth:	₹ 5,907.47 million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-marks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-marks
Communities	Yes. Communities may use site contacts, CSR partners, community meetings, written correspondence or the Company's published contact channels; matters are assigned to the relevant site or CSR owner.	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes. Investors may contact the Company Secretary/ Compliance Officer through the published email and website channels; matters are routed to the responsible function	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes. Shareholders may approach the RTA or Company Secretary/ Compliance Officer and may use the Company's contact channels, SEBI SCORES or the online dispute-resolution mechanism, as applicable.	23	0	-	21	1	Pending com-plaints were resolved during Apr-25

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-marks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-marks
Employees and workers	Yes. Employees and workers may approach supervisors, HR, the POSH Internal Committee or the Whistle Blower/ Vigil Mechanism; complaints are handled confidentially and tracked to closure.	Nil	Nil	-	Nil	Nil	-
Customers	Yes. Customers may use relationship managers, email, written correspondence, website/contact channels or contractual escalation; complaints are investigated and closure is communicated.	Nil	Nil	-	1	1	-
Value Chain Partners	Yes. Suppliers and contractors may approach procurement, site/project representatives, HR or the Whistle Blower mechanism; unresolved matters are escalated to the functional head.	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Yes. Other stakeholders may use the Company's published contact details or Whistle Blower mechanism, according to the nature of the concern	Nil	Nil	-	Nil	Nil	-

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

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

The Company carried out a materiality assessment in covering a review of sector and regulatory reporting frameworks, peer disclosures and engagement with its key stakeholder groups. The issues identified were prioritised by their significance to stakeholders and their potential business impact.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Environmental and Resource Management	Risk/ Opportunity	Inefficient use of energy and water and inadequate management of emissions and waste may increase operating costs and regulatory exposure.	Monitor resource consumption Implement conservation, recycling and reuse measures; Improve energy efficiency; Strengthen waste management.	**Positive:** Lower operating and compliance costs. **Negative:** Capital and implementation costs.
2.	Technology and Digitalisation of Logistics and Distribution	Opportunity	Automation and digital systems can improve asset utilisation, operational visibility, turnaround time and customer service.	Invest in automation and integrated digital solutions and provide suitable employee training.	**Positive:** Improved productivity and cost efficiency. **Negative:** System, integration, training and maintenance costs.
3.	Talent Acquisition and Retention in Human Resources	Risk and Opportunity	Skilled personnel are essential for operational continuity, growth and succession planning. Attrition and skill shortages may affect productivity.	Provide competitive remuneration, learning opportunities, performance management and succession planning while maintaining an inclusive workplace.	**Positive:** Higher productivity and retention. **Negative:** Recruitment, training and replacement costs.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Process Safety, Asset Integrity and Emergency Preparedness	Risk	Storage and transfer of bulk liquids, chemical processing and EPC execution involve fire, spill, exposure, equipment-integrity and business-interruption risks.	Maintain mechanical-integrity and preventive-maintenance programmes; HIRA/JSA and permit-to-work controls; tank, pipeline and equipment inspections; contractor controls; emergency-response plans, mutual-aid arrangements and periodic drills.	**Negative:** Injury, environmental remediation, asset damage, penalties, downtime and customer claims. **Positive:** Stronger reliability, asset life and business continuity.
5.	Customer Relationships and Retention	Opportunity	Customer satisfaction, service reliability and product quality support repeat business and revenue stability.	Monitor service and product quality, obtain customer feedback and maintain effective complaint-resolution mechanisms.	**Positive:** Repeat business and improved revenue visibility. **Negative:** Revenue loss and corrective-action costs arising from service failures.
6.	Corporate Governance, Ethics and Regulatory Compliance	Risk	Non-compliance may result in penalties, litigation, business restrictions and reputational damage.	Maintain Board oversight, effective internal controls, compliance monitoring, periodic audits and ethics training.	**Negative:** Penalties, litigation, remediation costs and business disruption. **Positive:** Reduced compliance exposure and improved stakeholder confidence.
7.	Occupational Health and Safety	Risk	Terminal, chemical and project operations involve occupational and process-safety risks that may affect personnel and operations.	Conduct risk assessments, maintain safety and contractor controls, provide training, undertake audits and maintain emergency-response systems.	**Negative:** Compensation costs, penalties, downtime, asset damage and project delays. **Positive:** Reduced incidents and improved operational continuity.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Climate Change and Transition Readiness	Risk and Opportunity	Physical climate events and transition requirements may affect operating locations, infrastructure, supply chains and operating costs.	Assess climate risks, strengthen site resilience, monitor GHG emissions and pursue energy-efficiency and renewable-energy opportunities.	**Positive:** Energy savings and improved resilience **Negative:** Adaptation, transition and compliance costs
9.	Community Engagement and Local Development	Risk and Opportunity	Effective community engagement supports stakeholder trust and operational continuity, while unresolved concerns may cause disputes or delays.	Maintain stakeholder-engagement and grievance mechanisms and align community initiatives with identified local needs.	**Positive:** Stronger stakeholder relationships and operating continuity. **Negative:** Delays, disruption and remediation costs.
10.	Data Security and Digital Resilience	Risk	Dependence on digital systems exposes the Company to cyberattacks, data loss, system outages and operational disruption.	Maintain cybersecurity controls, vulnerability assessments, secure backups, incident-response plans and employee awareness programmes.	**Negative:** Financial loss, business interruption, remediation costs and regulatory consequences. **Positive:** Reduced incident exposure and improved operational continuity.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1.	a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	Web Link of the Policies, if available	https://ganeshbenzoplast.com/Investors/PoliciesAndCodes								
2.		Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.		Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Ganesh Benzoplast Limited has its policies in line with international standard and practices such as SA 8000:2014, ISO 9001:2015, ISO 45001:2018, ISO 14001:2015.								
5.		Specific commitments, goals and targets set by the entity with defined timelines, if any	During FY 2025–26, GBL continued to advance energy conservation, decarbonisation and responsible resource management across its operations. Electricity and water consumption are monitored at each operating location to identify opportunities for improved resource efficiency. The Company's key initiatives include replacing conventional lighting with energy-efficient LED systems, transitioning from diesel-powered forklifts to battery-operated models, and implementing rainwater-harvesting systems to reduce dependence on external water sources. To support its transition towards cleaner energy, GBL has established GBL Clean Energy Private Limited, a dedicated subsidiary focused on renewable energy, biofuels and other low-carbon solutions. The Company has committed to achieving Net Zero Scope 1 and Scope 2 greenhouse gas emissions by 2040 through a phased strategy comprising operational efficiency improvements, greater integration of renewable energy and appropriate carbon-offset measures. Quantitative targets for other material sustainability parameters are under finalisation. These initiatives reinforce GBL's commitment to energy efficiency, renewable-energy adoption, community development and responsible environmental stewardship.								
6.		Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Sustainability and Risk Management (SRM) Committee periodically reviews the Company's sustainability strategy, objectives, targets and related performance, and recommends appropriate measures to support their achievement. A comprehensive assessment of the Company's progress against its business responsibility and sustainability goals is undertaken annually.								

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)*

Ganesh Benzoplast Limited's standalone operations comprise liquid-storage terminals, EPC and wharfage-related activities within the LST segment, and the chemical business. The Company's sustainability approach is anchored in safe operations, regulatory compliance, resource efficiency, ethical conduct and responsible stakeholder engagement.

The principal ESG challenges arise from energy and water use, greenhouse-gas emissions, hazardous-material handling, waste management, occupational health and safety, climate-related physical risks, supply-chain oversight and evolving regulatory requirements. These matters are addressed through the Company's QHSE systems, risk-management framework, operating procedures, inspections, training and incident-prevention controls.

During FY 2025-26, GBL focused on operating discipline across its JNPT, Cochin and Goa terminals and chemical facilities while progressing its port-linked growth plans. The proposed Plot 14 and Plot 15 tankage expansion increases the importance of construction safety, permit compliance, resource planning, contractor oversight and climate-resilient design. Operational initiatives included LED lighting, selected solar-energy use, battery-operated material-handling equipment, rainwater harvesting, treated-water reuse, authorised waste handling and safety training.

During FY 2025-26, the Company continued strengthening its ESG data baselines and internal implementation plans. Quantitative performance for energy, water, emissions, waste, workforce and safety is presented in the relevant principle-wise disclosures of this report.

The Board, supported by the Sustainability and Risk Management (SRM), the CSR Committee and functional leadership, oversees sustainability-related risks, policies and initiatives. GBL engages with employees, customers, suppliers, investors, regulators and local communities through established communication and grievance channels, with material matters escalated through the governance framework.

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

Mr. Rishi R. Pilani,
Chairman & Managing Director
(DIN - 00901627)

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

The Company has constituted a Sustainability and Risk Management (SRM) Committee, which annually reviews and oversees the effective implementation of its sustainability and risk management policies.

10. Details of Review of NGRBCs by the Company:

<table>
<tr><th rowspan="2">Subject for Review</th><th colspan="9">Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</th><th colspan="9">Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</th></tr>
<tr><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>Performance against above policies and follow up action</td><td colspan="9">Board of Directors / relevant Board Committees, including the Sustainability and Risk Management (SRM), supported by functional heads.</td><td colspan="9">Annually, with periodic reviews and follow-up as required.</td></tr>
<tr><td>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</td><td colspan="9">Compliance is monitored by the relevant functional heads and reviewed through the Board, Audit Committee and Sustainability and Risk Management (SRM), as applicable. The framework includes statutory registers, internal and external audits, inspections, approval workflows, escalation protocols and tracking of corrective actions to closure.</td><td colspan="9">Ongoing and periodic, with quarterly Board/ Committee oversight where applicable and an annual secretarial compliance review.</td></tr>
</table>

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
No	No	No	No	No	No	No	No	No

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles 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: Principle-Wise Performance Disclosure

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

Essential Indicators

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 (BoD)	4	Board and Committee updates covered strategy, financial and operational performance, material regulatory developments, ethics and compliance, risk management, cyber security, workforce matters and ESG-related risks relevant to terminal, chemical and project operations.	100%
Key Managerial Personnel (KMP)	6	KMP awareness covered regulatory compliance, ethical conduct, risk and internal controls, BRSR responsibilities, cyber security, stakeholder matters and oversight of environmental, health and safety performance.	100%
Employees other than BoD and KMPs	43	Programmes covered the Code of Conduct, anti-bribery, POSH, human rights, cyber security, BRSR data ownership, emergency preparedness, incident reporting, hazardous-material handling and role-specific operational skills. The intended impact was stronger compliance, data quality and risk awareness.	76%
Workers	28	Training covered site induction, toolbox talks, PPE, work permits, emergency response, material-handling safety, near-miss reporting, contractor obligations, POSH and basic BRSR awareness. The focus was safe execution of routine and non-routine work.	72%

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

Based on the Company's records and regulatory disclosures for FY 2025-26, no monetary or non-monetary fine, penalty, punishment, compounding fee or settlement meeting the materiality threshold under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 was reportable for the Company or its Directors/KMPs under this indicator.

Monetary					
	NGRBC Principle	**Name of the Regulatory / enforcement agencies/ judicial institutions**	**Amount (in ₹)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty / Fine	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Settlement	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Compounding fee	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable

Non-Monetary				
	NGRBC Principle	**Name of the Regulatory/ enforcement agencies/ judicial institutions**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Punishment	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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
NA	

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

Ganesh Benzoplast Limited (GBL) has adopted an Anti-Bribery and Anti-Corruption Policy that reinforces its zero-tolerance approach towards bribery and corruption and supports compliance with applicable laws and regulations. The Policy sets out guiding principles and procedures for identifying, preventing, reporting and addressing bribery and corruption risks. It requires all business dealings and relationships across the Company's operations to be conducted fairly, transparently, professionally and with the highest standards of integrity.

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

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

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

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

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

Not Applicable

8. Number of days of accounts payables ({Accounts payable *365} / Cost of goods/services procured):

	FY 2025-26	FY 2024-25
No of days of accounts payable	64	90

9. Open-ness of business

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

Parameter	Metrics		FY 2025-26	FY 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	Nil	Nil
	b.	Number of trading houses where purchases are made from	Nil	Nil
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a.	Sales to dealers /distributors as % of total sales	Nil	Nil
	b.	Number of dealers / distributors to whom sales are made	Nil	Nil
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	17%	19%
	b.	Sales (Sales to related parties / Total Sales)	17%	22%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	40%	61%
	d.	Investments (Investments in related parties / Total Investments made)	87%	95%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners} under the awareness programmes
4	Awareness sessions were conducted for manpower service providers on anti-corruption practices, human rights, information security and other relevant compliance matters. The Company also initiated assessments of its value-chain partners, including Tier-1 suppliers, across key Environmental, Social and Governance (ESG) parameters to evaluate their existing practices and identify opportunities for improving their ESG performance.	During FY 2025–26, 65% of the Company's value-chain partners, comprising MSMEs and Tier-1 suppliers, were covered through awareness programmes.

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/ No) If Yes, provide details of the same.

Yes. The Code of Conduct requires Directors and senior management to avoid situations in which personal interests may conflict with the interests of the Company, disclose actual or potential conflicts promptly, and abstain from the related decision where appropriate. Annual affirmations are obtained, and related-party matters are placed before the Audit Committee/Board in accordance with the Companies Act, 2013 and the SEBI Listing Regulations. The Code is available at https://www.ganeshbenzoplast.com/Investors/PoliciesAndCodes

PRINCIPLE 2 - Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0.45	0.41	The R&D efforts have resulted in reducing specific power and fuel consumption and thus reducing carbon emissions.
Capex	8%	8%	FY 2025-26 capex included measures supporting safer and more resource-efficient operations, such as LED lighting, battery-operated material-handling equipment, rainwater harvesting, treated-water reuse, process improvements and facility modernisation.

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

Yes. The Company follows a Sustainable Procurement Policy and Supplier Code of Conduct as part of supplier onboarding and evaluation. Key suppliers are expected to comply with applicable environmental, health and safety, labour, human-rights and business-integrity requirements. Supplier performance is reviewed through documentation-based checks and, for selected key vendors, physical assessments, with observations tracked for corrective action.

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

The Company has not separately quantified the percentage of total inputs meeting its sustainable-sourcing criteria for FY 2025-26. Supplier-assessment coverage disclosed under Principles 3 and 5 represents assessment coverage by value of business and should not be presented as the percentage of sustainably sourced inputs.

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:

GBL's chemical products are industrial inputs rather than consumer products designed for return at end of life, while storage and EPC services do not create a take-back obligation. Operational waste and packaging arising at plants, terminals and project sites are therefore managed through source segregation, authorised recovery/recycling and legally compliant treatment or disposal, with records maintained through the applicable manifests and vendor documents.

a. **Plastics (including packaging):** segregated at source and sent to authorised recyclers or processors. Applicability of producer, importer or brand-owner obligations is reviewed against the Company's actual packaging role and registrations.

b. **E-waste:** obsolete electrical and electronic equipment is inventoried and transferred only to authorised recyclers in accordance with the E-Waste (Management) Rules, 2022.

c. **Hazardous waste:** ETP sludge, used oil, contaminated absorbents and other listed waste are labelled, stored in designated areas and moved with the prescribed records to authorised recyclers, treatment facilities or disposal sites under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

d. **Other waste:** metal, paper, wood and other recyclable scrap is segregated and channelled through authorised vendors; biodegradable waste is composted where practicable; and used batteries are returned or transferred through authorised channels under the applicable battery-waste requirements.

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.**

No. Based on the nature of the Company's present products, services and packaging responsibilities, Extended Producer Responsibility was assessed as not applicable for FY 2025-26. Applicability is reviewed periodically against the Plastic Waste Management, E-Waste Management and Battery Waste Management requirements as the product and packaging mix evolves.

Leadership Indicators

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

Not applicable

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

Not applicable

3. **Recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycle or re-used input material to total material	
	FY 2025-26	FY 2024-25
Foam Pigs	8%	11%
Plastic Waste	3%	5%

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA			NA		
E-waste						
Hazardous waste						
Other waste						

No product category was subject to a formal take-back or reclamation programme during FY 2025-26. Waste and packaging generated at operating and project sites were handled under the Company's waste-management procedures and applicable statutory authorisations.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not applicable

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

Essential Indicators

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

Category	Total (A)	% of Employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities@	
		No.(B)	% (B/A)	No.(C)	% (C/A)	No.(D)	% (D/A)	No.(E)	% (E/A)	No.(F)	% (F/A)
Permanent Employees											
Male	161	66	41%	140	87%	0	0%	0	-	0	-
Female	23	8	35%	16	70%	14	61%	0	-	0	-
Total	**184**	**74**	**40%**	**156**	**85%**	**14**	**8%**	**0**	**-**	**0**	**-**
Other than Permanent Employees											
Male	34	30	88%	34	100%	0	-	0	-	0	-
female	0	0	0%	0	0%	0	-	0	-	0	-
Total	**34**	**30**	**88%**	**34**	**100%**	**0**	**-**	**0**	**-**	**0**	**-**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities@	
		No.(B)	% (B/A)	No.(C)	% (C/A)	No.(D)	% (D/A)	No.(E)	% (E/A)	No.(F)	% (F/A)
Permanent Employees											
Male	10	10	100%	10	100%	0	0	0	-	0	-
Female	0	0	-	0	0%	0	0	0	-	0	-
Total	**10**	**10**	**100%**	**10**	**100%**	**0**	**0**	**0**	**-**	**0**	**-**
Other than Permanent Employees											
Male	191	101	53%	192	100%	0	0	0	-	0	-
female	7	2	17%	7	100%	0	0	0	-	0	-
Total	**198**	**103**	**50%**	**198**	**100%**	**0**	**0**	**0**	**-**	**0**	**-**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.40%	0.24%

2. **Details of retirement benefits, for Current FY and Previous FY.**

Benefits	FY 2025-26*			FY 2024-25*		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employee	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#	100%	100%	Y	100%	100%	Y
Others-please specify	N.A.			N.A.		

100% of all eligible employees and workers are covered under PF and ESIC.

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

Most permanent offices and operating facilities provide accessible entrances, wide and well-lit circulation areas, operable doors, appropriate signage and accessible washroom fixtures. The Company periodically reviews accessibility and undertakes reasonable modifications where practicable, in line with the Rights of Persons with Disabilities Act, 2016.

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

Yes. Equal-opportunity and non-discrimination principles, including for persons with disabilities, are embedded in the Company's Human Rights Policy and Code of Conduct. The relevant policies are available at https://www.ganeshbenzoplast.com/Investors/PoliciesAndCodes.

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	-	-	-	-
Total	-	-	-	-

Note: Although maternity/paternity leave benefits are available, no employee availed parental leave during the year

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

	Yes / No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes. Permanent workers may report to their supervisor, site HR, the POSH Internal Committee or the Whistle Blower/Vigil Mechanism. Matters are handled confidentially and escalated where required.
Other than Permanent Workers	Yes. Other-than-permanent workers may approach the contractor representative, Company supervisor or site HR, with escalation through the grievance or whistle-blower channels.
Permanent Employees	Yes. Permanent employees may approach their reporting manager, HR, the POSH Internal Committee or the Whistle Blower/Vigil Mechanism, with protection against retaliation.
Other than Permanent Employees	Yes. Other-than-permanent employees may use supervisory, HR, POSH and whistle-blower channels. Complaints are handled confidentially and tracked to closure.

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	161	38	24%	162	47	29%
Female	23	0	0%	26	0	-
Total Permanent Workers						
Male	10	0	-	10	0	-
Female	0	0	-	0	0	-

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

Category	FY 2025-26					FY 2024-25				
	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 (Other than workers) (incl. permanent + Other than permanent)										
Male	195	169	87%	146	75%	188	135	72%	100	53%
Female	23	14	61%	6	26%	37	8	22%	6	16%
Total	**218**	**183**	**84%**	**152**	**70%**	**225**	**143**	**64%**	**106**	**47%**
Workers (Only permanent)										
Male	10	10	100%	0	0%	10	4	40%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**10**	**10**	**100%**	**0**	**0%**	**10**	**4**	**40%**	**0**	**0%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees (Other than workers) (incl. permanent + Other than permanent)						
Male	195	195	100%	198	198	100%
Female	23	23	100%	27	27	100%
Total	**218**	**218**	**100%**	**225**	**225**	**100%**
Workers (Only permanent)						
Male	10	10	100%	10	10	100%
Female	0	0	-	0	0	-
Total	**10**	**10**	**100%**	**10**	20	**100%**

10. Health and safety management system:

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

Yes. GBL's occupational health and safety system is aligned with ISO 45001:2018 and covers employees, workers and contractors at terminals, plants, offices and project sites within the standalone reporting boundary. It integrates hazard identification, work permits, contractor safety, incident reporting, emergency preparedness, medical support, training, audits and management review, with site-specific controls for bulk-liquid handling, chemical operations and construction activities.

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

GBL identifies hazards and assesses risks through activity-specific method statements, Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis, work-permit controls and last-minute risk assessments for routine and non-routine work. Physical, chemical, ergonomic and human-factor risks are evaluated using likelihood and consequence criteria, and controls are selected in accordance with the hierarchy of controls. Employees and contractors participate through toolbox talks, safety meetings, inspections and feedback channels. Risk assessments, control actions and closure evidence are documented and periodically reviewed.

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

Yes. Workers are instructed to stop work and move to a safe location where they reasonably believe there is imminent danger, and to report the condition to the supervisor or safety team. Hazards, unsafe acts, near misses and incidents may be reported through toolbox meetings, direct escalation, suggestion channels or the whistle-blower mechanism. Reports are investigated, corrective and preventive actions are assigned, and closure is verified.

Safety participation is reinforced through daily or task-based toolbox talks, periodic safety meetings, near-miss reporting, site inspections and suggestion channels. Contractors are included in these arrangements, and serious concerns may be escalated confidentially through the Whistle Blower/Vigil Mechanism.

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 first-aid facilities, pre-employment and periodic medical examinations, referral or tie-up arrangements with local hospitals, preventive health awareness and wellness initiatives. Programmes also cover physical and mental well-being, including stress management and work-life-balance awareness, as appropriate to each location.

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

Safety Incident / Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Worker	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Worker	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Worker	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Worker	Nil	Nil

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

GBL maintains an occupational health and safety framework aligned with ISO 45001:2018. Key controls include induction and refresher training; HIRA, JSA and work-permit systems; PPE and equipment-safety controls; planned inspections and internal or third-party audits; reporting and investigation of unsafe acts, near misses and incidents; root-cause analysis with corrective and preventive action tracking; emergency-response teams and mock drills; first-aid and medical support; and periodic leadership review of safety performance. The framework applies to employees, workers and contractors and is supported by site-specific procedures and communication programmes.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	N.A.	Nil	Nil	N.A.
Health & Safety	Nil	Nil	N.A.	Nil	Nil	N.A.

14. Assessments for the year:

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

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

No significant reportable concern arose from the FY 2025-26 assessments. Observations from inspections, audits, near-miss reports and incident reviews were nevertheless recorded and addressed through corrective and preventive action plans. Actions included updating SOPs and risk assessments, refresher training, contractor participation in safety meetings, cross-functional audits and communication of lessons learned. Responsible owners and target dates are assigned, and closure is verified for effectiveness before the action is treated as complete.

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

   A) Employees – Yes

   B) Workers - Yes

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

   The Company requires applicable value-chain partners to submit periodic statutory-compliance documents with their invoices, including challans, payment proofs and employee-contribution records for PF, ESI and other labour-related dues. The documents are checked against a compliance checklist by the designated compliance team and/or an independent service provider. Deficiencies are followed up and may result in withholding of payments or other contractual action until rectified.

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

	Total no. of affected employees		No. of employees that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Working Conditions	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)**

   The Company does not have a standalone transition-assistance programme. It supports continued employability through role-based skill development, cross-functional exposure, knowledge-transfer and career-development initiatives during employment. Retirement and separation matters are handled in accordance with applicable law and Company policy.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	Vendors covering 65% of value have been assessed based on physical audit/ documentation based assessment.
Working Conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   During FY 2025-26, observations and non-conformities identified through assessments of key vendors were documented and communicated to the respective vendors. Corrective and preventive actions were agreed and tracked to closure based on risk and materiality. No significant reportable health, safety or working-condition risk remained unresolved at the end of the reporting period.

PRINCIPLE 4 - Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

   GBL identifies stakeholder groups by assessing who is affected by, can influence, or has a legitimate interest in its operations and value chain. The assessment considers dependency, influence, proximity, vulnerability and the materiality of economic, environmental and social impacts. Key groups include employees and workers, customers, suppliers and contractors, investors, regulators and government authorities, local communities, industry bodies, media, NGOs and CSR partners. The list is reviewed as business activities and stakeholder expectations evolve.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders / Investors / Analysts	No	Annual General Meeting, investor and analyst interactions, stock-exchange disclosures, emails, press releases, Company and stock-exchange websites, annual report, quarterly financial results and investor conferences	Quarterly, as, and when required	Communication of financial and operational performance, dividend-related matters, business outlook, growth plans, capital allocation, governance practices, sustainability matters and long-term value creation; understanding and responding to investor concerns.
Employees	No	Leadership forums, town halls, departmental and operational meetings, performance reviews, career-development discussions, HR communications, training programmes, safety meetings, grievance-redressal mechanisms, exit interviews and one-to-one interactions	Ongoing	Communication of organisational objectives, workplace policies and performance expectations; employee development and skill enhancement; occupational health, safety and well-being; human rights awareness; grievance resolution; employee engagement and operational improvement.
Customers	No	Customer meetings and site visits, conferences and trade fairs, feedback and complaint-management mechanisms, brochures, customer-service channels, Company website and email correspondence	Ongoing and as required	Understanding customer requirements; maintaining product and service quality; ensuring timely and responsive service; addressing complaints; sharing product, handling and safety information; and strengthening long-term customer relationships.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Vendors / contractors	No	Vendor onboarding, contractual communications, site meetings, performance evaluations, audits, toolbox talks, safety briefings and emails	Ongoing and risk-based	Product and service quality, timely delivery, statutory and labour-law compliance, ethical business conduct, human rights, environmental requirements, contractor safety, corrective actions and continuity of supply.
Local communities and CSR beneficiaries	Yes - certain beneficiary groups	Community meetings, needs-assessment interactions, CSR programme activities, site-level interactions and grievance channels	Ongoing / project-based	Identification of local development needs and community concerns relating to education, healthcare, drinking water, livelihoods and other approved CSR focus areas; programme implementation, beneficiary feedback and outcome monitoring.
Media	No	Press releases, media interactions, official statements and the Company website	As required	Communication of material business developments, financial and operational updates, corporate initiatives and the Company's position on matters of public interest, while maintaining transparency and consistency of communication.
Regulators / port and statutory authorities	No	Statutory filings, inspections, meetings, official correspondence, regulatory submissions, and permit and consent processes	As prescribed and as required	Compliance with port, environmental, labour, occupational safety, corporate, securities, tax and other applicable requirements; obtaining and renewing approvals and consents; responding to inspections; incident reporting; and implementing corrective actions.
Lenders and financial institution	No	Periodic financial and operational updates, lender meetings, covenant-compliance submissions, credit-rating interactions and official correspondence	Quarterly, annually and as required	Financial performance, liquidity, debt servicing, covenant compliance, security coverage, project funding, business outlook and risk management.

Leadership Indicators

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

   Stakeholder consultation is led by the relevant business and functional teams through investor calls, customer and vendor meetings, employee forums, community interactions, regulatory engagements and grievance channels. Inputs are recorded, assessed for impact and materiality, and escalated to senior management. Material matters are reported to the Board or the relevant Committee, including the Risk Management, Audit and CSR Committees, as applicable. Decisions and follow-up actions are assigned to responsible functions and communicated through appropriate channels, creating a documented feedback-and-response process.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. Inputs from customer and vendor interactions, employee forums, investor engagements, community discussions, regulatory communications, complaints and operational reviews are considered when prioritising safety, service reliability, workforce well-being, environmental compliance and community initiatives. Material matters are assigned to the responsible function and escalated through the relevant management or Board Committee process.

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

   During FY 2025-26, engagement with vulnerable groups informed interventions in education access, safe drinking water, inclusive learning and women's employability. Actions reported by the Company include stationery and fee support for school children, scholarships for visually impaired students, water-filtration facilities in rural/tribal schools and vocational training for women. Programme partners and local representatives provide feedback for monitoring and follow-up.

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

Category	Vulnerable Group	Concerns	Action Taken	Impact
Educational materials support	415 students from low-income families studying at Unified English High School, Malwani, Malad West	Inadequate access to stationery and other essential learning materials	GBL, through MK Educational Society, provided stationery and school kits to 415 students	Improved access to essential learning materials and supported classroom participation and learning preparedness
School-fee assistance	25 students from economically disadvantaged families	Financial constraints affecting payment of school fees and continuity of education	GBL, through MK Educational Society, provided financial assistance towards the annual school fees of 25 students	Reduced the financial burden on the students' families and supported continuity of school education
Educational and nutritional assistance	Two schoolchildren from economically disadvantaged backgrounds	Difficulty in meeting school-fee expenses and accessing adequate meals	GBL, through Amcha Ghar, provided assistance towards the school fees and meals of two children	Supported continued access to school education and meals for the identified children

Category	Vulnerable Group	Concerns	Action Taken	Impact
Higher-education infrastructure	Students, including those from rural and economically disadvantaged communities, seeking access to professional education*	Limited availability and accessibility of engineering and management education in the project area	GBL provided financial assistance through Sangamner Medical Foundation & Research Institute towards setting up an engineering and management college at Velhale, proposed to have a capacity of 240 students	The project is expected to improve access to engineering and management education and create higher-education opportunities for students in and around the project area*
School infrastructure support	Approximately 600 students studying at Shantiniketan School, Lohegaon, Pune	Lack of an adequately covered space for prayer, assemblies and other school activities, particularly during adverse weather conditions	GBL provided financial assistance through Flyfaith for Leading Youngster for constructing a covered shed in the school's prayer-cum-assembly area	Provided, or is expected to provide, a safer and more functional common space for assemblies and other school activities benefiting approximately 600 students*

PRINCIPLE 5 - Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. employees workers covered (B)	% (B/A)	Total (C)	No. employees workers covered (D)	% (D/C)
Employees						
Permanent	184	159	86%	188	150	80%
Other than Permanent	34	33	97%	37	32	86%
Total Employees	**218**	**192**	**88%**	**225**	**182**	**81%**
Workers						
Permanent	10	10	100%	10	0	0%
Other than Permanent	198	95	48%	204	95	47%
Total Workers	**208**	**105**	**50%**	**214**	**95**	**44%**

Note: Training on various issues related to human rights are covered under new employee induction, training, code of conduct etc.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than minimum wages		Total (D)	Equal to minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	161	0	0%	161	100%	162	0	0	162	100%
Female	23	0	0%	23	100%	26	0	0	26	100%
Other than Permanent										
Male	34	0	0%	34	100%	36	1	3%	35	97%
Female	0	0	0%	0	-	1	0	0%	1	100%
Workers										
Permanent										
Male	10	3	30%	7	70%	10	5	50%	5	50%
Female	0	0	-	0	-	0	0	-	0	-
Other than Permanent										
Male	191	5	3%	187	97%	192	7	4%	185	96%
Female	7	1	14%	6	86%	12	1	8%	11	92%

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

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (₹ in Million)	Number	Median remuneration/ salary / wages of respective category (₹ in Million)
Board of Directors (BoD)#	1	16.39	0	-
Key Managerial Personnel	2	7.44	1	2.11
Employees other than BoD and KMP	188	1.02	25	0.99
Workers (Permanent)	10	0.94	0	-

 # excluding director sitting fees

a. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	10.42%	11.39 %

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 Head of Human Resources is the focal point for employee and worker human-rights matters, supported by the POSH Internal Committee, the Vigilance Officer/Whistle Blower mechanism and the relevant functional heads. Matters involving significant risk or governance concerns are escalated to senior management or the Audit Committee, as appropriate.

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

Employees, workers and other stakeholders may raise human-rights concerns through supervisors or HR, the grievance mechanism, the POSH Internal Committee or the Whistle Blower/Vigil Mechanism. Complaints are logged, handled confidentially, investigated by the appropriate authority and tracked to closure within defined timelines. Complainants are protected from retaliation, without limiting access to statutory or judicial remedies.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at Workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour / Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0

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

The Code of Conduct, POSH Policy and Whistle Blower Policy require confidentiality, impartial investigation and protection against retaliation for disclosures made in good faith. Access to complaint records is restricted to authorised persons, the identity of the complainant is protected to the extent permitted by law, and any retaliatory conduct is subject to disciplinary action. Appropriate interim safeguards may be provided during an investigation based on the circumstances of the case.

9. **Do human rights requirements form part of your business agreements and contracts?**

Human-rights expectations form part of the Company's Supplier Code of Conduct and are communicated during onboarding and contracting, as applicable. Suppliers and contractors are expected to prohibit child and forced labour, prevent harassment and discrimination, pay applicable wages, maintain safe working conditions and comply with relevant environmental and social laws. Compliance is monitored through declarations, documentation reviews and selected supplier assessments.

10. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company undertook internal assessment of 100% of its plant and offices
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – 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.**

Nil.

Leadership Indicators

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

No human-rights grievance requiring modification of a business process was reported during FY 2025-26.

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

No standalone enterprise-wide human-rights due-diligence exercise was conducted during FY 2025-26. The Company's internal assessment covered 100% of plants and offices for child labour, forced labour, sexual harassment, workplace discrimination and wages. Selected value-chain partners representing majority of business value were assessed through physical audits and/or document review for the same themes.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Most permanent facilities and offices provide access for visitors with disabilities. The Company periodically reviews accessibility and undertakes reasonable improvements where practicable in line with the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Vendors covering 65% of value (covering 100% of key value chain partners) have Discrimination at workplace been assessed based on physical audit/documentation based assessment
Discrimination at Workplace	
Child Labour	The remaining suppliers have signed a Code of Conduct covering these aspects and Forced Labour/Involuntary Labour are expected to comply with its requirements.
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	N.A.

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

Human-rights observations identified during key-vendor assessments were documented and communicated for corrective action. No significant reportable case of sexual harassment, discrimination, child labour, forced labour or wage non-compliance was identified through the FY 2025-26 assessments. Follow-up reviews are undertaken where observations require closure evidence.

PRINCIPLE 6 - Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in Gigajoules GJ)		
Total electricity consumption (A)	85	104
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**85**	**104**
From non-renewable sources(in Gigajoules GJ)		
Total electricity consumption (D)	33,406	29,765
Total fuel consumption (E)	1,26,181	1,13,744
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**1,59,587**	**1,43,509**
Total energy consumed (A+B+C+D+E+F) (in GJ)	**1,59,672**	**1,43,613**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (₹ In Million)	#61.39	66.67
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	@1,248.65	@1377.45
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

#Electricity and fuel consumption increased due to a more water-intensive product mix and higher capacity utilization at the chemical plant.

@ For FY 2024-25, PPP Conversion rate is 20.66, referred from IMF available for March 2025. Similarly, for FY2025-26 PPP Conversion rate, referred from IMF is 20.34.

Note: Indicate If any Independent assessment/ evaluation/assurance has been caried 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.**

   No. The PAT scheme is not applicable to the Company's businesses

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	69,132	63,079
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others / Rain water harvest	962	810
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**70,094**	**63,889**
Total volume of water consumption (in kilolitres)	63,445	57,582
Water intensity per rupee of turnover (Total water consumption / Revenue from operations (₹ in million))	#25.48	#26.73
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations (₹ in million) adjusted for PPP)	@518.28	@551.78
Water intensity in terms of physical output	-	-
Water intensity *(optional)*	-	-

During FY 2025-26, water consumption rose owing to a water-intensive product mix and enhanced capacity utilization at the chemical plant.

@ For FY 2024-25, PPP Conversion rate is 20.66, referred from IMF available for March 2025. Similarly, for FY2025-26 PPP Conversion rate, referred from IMF is 20.34.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

No independent external assurance was obtained. Water consumption is compiled from site-level meter and log records. No independent external assurance was obtained for this indicator.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	4,108	3,766
(ii) To Ground water		
- No treatment	-	270
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	1,579	1,406
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**5,687**	**5,442**

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.

Domestic sewage and trade effluent are treated through the applicable STP/ETP systems and reused within operations wherever technically feasible. Any balance discharge or transfer to an authorised third party is undertaken in accordance with the relevant consent conditions and statutory requirements. No independent external assurance was obtained for this indicator.

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

Yes, at locations where Zero Liquid Discharge is required or technically implemented. Trade effluent and sewage are treated through ETP/STP systems and the treated water is reused for permitted internal applications wherever feasible. At other sites, treatment and discharge or third-party transfer are managed in accordance with the applicable consent conditions and Pollution Control Board requirements.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	µg/m3	9.2-24.2	9.2-24.2
Sox	µg/m3	1 - 30.6	1 - 30.6
Particulate matter (PM)	µg/m3	0.3 – 150	0.3 – 150
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)	µg/m3	20 - 150	20 - 150
Hazardous air pollutants (HAP)			
Others – please specify			

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 independent assurance of this BRSR indicator was obtained. Statutory air and noise monitoring at applicable locations is undertaken through recognised laboratories.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	16,167.88	14,543.66
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 Equivalent*	6,242.35	5,561.81
Total Scope 1 and Scope 2 emission intensity per million rupees of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations (₹ in million))	Metric tons CO2/ = million	8.62	9.33
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* (₹ in million) *adjusted for PPP)*	Metric tons CO2/ = million	175.34	192.84
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity	Metric tons of CO2/ Manpower	52.61	45.80

Scope 1 and Scope 2 emissions increased due to higher capacity utilization at the chemical plant

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

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

GBL reports operational measures including solar-energy use at selected locations, LED lighting, battery-operated material-handling equipment, rainwater harvesting and treated-water reuse. Site-wise implementation records and quantified FY 2025-26 outcomes are pending. Separately, the FY 2024-25 BRSR disclosed a Net Zero Scope 1 and Scope 2 target for 2040.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	89	118
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste, please specify (G) (Foam PIG, Sludge)	46	43
Other non-hazardous waste generated (H) Please specify, if any (Break-up by composition i.e. by materials relevant to the sector)	87	78
Total (A+ B+C+D+E+F+G+H)	**221**	**239**
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	-	-
(ii) Re-used	3	2
(iii) Other recovery operations	-	-
Total	**3**	**2**

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8	11
(ii) Landfilling	80	118
(iii) Other disposal operations	133	108
Total	**221**	**237**

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 independent external assessment or assurance was obtained for this indicator.

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

GBL follows the waste-management hierarchy of prevention, reduction, reuse, recycling, recovery and responsible disposal. Waste is segregated at source, recorded by category and stored in designated areas. Hazardous waste, including ETP sludge, used oil and contaminated absorbents, is labelled and sent only to authorised recyclers, treatment facilities or disposal agencies with the prescribed manifests. Recyclable paper, plastic, metal, wood and e-waste are channelled through authorised recyclers, while biodegradable garden waste is composted where practicable. Process optimisation, preventive maintenance, employee training and periodic review of waste data support reduction at source and improved recovery.

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	Types of operation	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 the project	EIA Notification No. and Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
Not applicable				

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

Yes. The Company monitors compliance with applicable environmental laws, consent conditions and authorisations, including requirements under the Environment (Protection) Act, 1986, the Water Act, 1974, the Air Act, 1981 and the applicable waste-management rules. No material environmental non-compliance requiring disclosure under this indicator was reported for FY 2025-26.

Leadership Indicators

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

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

   (i) Name of the area

   (ii) Nature of operations

   (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)	Not applicable	
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)	Not applicable	
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

   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 independent assessment has been done by an external agency.

2. **Please provide details of total Scope 3 emissions & its intensity, in the following format:**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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.

The Company has initiated development of a Scope 3 data-management framework, including identification of material value-chain categories and data owners. As the reporting boundary, data quality and calculation methodology were not sufficiently mature for reliable disclosure in FY 2025-26, Scope 3 emissions and intensity have not been reported.

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

Not applicable.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Waste segregation and responsible waste management	Waste is segregated at source and stored in designated areas based on its nature and classification. Hazardous and non-hazardous waste is channelled through authorised recyclers, co-processors or treatment and disposal facilities, as applicable.	Strengthened waste traceability and regulatory compliance and facilitated the recycling, recovery or environmentally responsible disposal of waste.
2	Energy-efficient lighting systems	Conventional lighting fixtures have been progressively replaced with energy-efficient LED lighting across identified operating locations.	Reduced electricity consumption attributable to lighting and lowered associated maintenance requirements.
3	Battery-operated material-handling equipment	Selected diesel-operated forklifts and other material-handling equipment have been replaced with battery-operated models, based on operational feasibility.	Reduced fossil-fuel consumption, local exhaust emissions and operational noise associated with internal material movement.
4	Rainwater harvesting and treated-water reuse	Rainwater-harvesting systems have been installed at identified locations. Treated water from sewage treatment plants and effluent treatment plants is reused for permissible operational and utility applications, wherever technically feasible.	Reduced dependence on freshwater sources and promoted the reuse and circular management of water within operations.

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

   GBL maintains site-specific emergency response and disaster-management plans covering fire, chemical release, natural hazards, utility failure and other material scenarios. The plans define command structure, responsibilities, communication and escalation protocols, evacuation, emergency resources and mutual-aid arrangements. Periodic drills and reviews test preparedness. The Business Continuity Plan also addresses people safety, asset protection, critical operations, alternate resources, IT and data recovery, and timely restoration of services following a disruption.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

   No significant adverse environmental impact from value-chain partners was reported through the Company's FY 2025-26 monitoring processes. Suppliers and contractors are required to comply with applicable environmental and EHS laws and the Supplier Code of Conduct. Compliance documentation and selected vendor assessments are reviewed, and any identified deviation is communicated for corrective action and follow-up. Environmental-assessment coverage is being progressively expanded based on risk and materiality.

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

   Nil for FY 2025-26. All suppliers are contractually expected to comply with applicable environmental requirements; however, a formal environmental-impact assessment covering a quantified percentage of value-chain partners was not completed during the year. The Company plans to introduce a risk-based assessment programme and progressively report coverage by value of business.

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

   a. By the listed entity: Nil

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

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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/associations:** Total 5

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1	Liquid Chemical Berth Users Association	State
2	Indian Chemical Council	National
3	National Safety Council	National
4	Patalganga & Rasayani Industries Association	State
5	Tarapur Industrial Manufacturer's Association	State

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

   There were no cases during the year.

Leadership Indicators

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

   During FY 2025-26, GBL engaged with industry associations and relevant authorities on operational, safety, environmental, infrastructure, taxation and regulatory matters affecting its terminal, chemical and EPC activities. Engagement was undertaken through formal submissions, meetings and association forums. No separate public-policy position requiring item-wise disclosure was formally adopted during the year.

PRINCIPLE 8 - Businesses should promote inclusive growth and equitable development

Essential Indicators

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

   No project requiring a statutory Social Impact Assessment under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 was undertaken during FY 2025-26.

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

   Not applicable

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

   The CSR team and local site representatives engage with communities through meetings, programme partners and direct communication channels. Concerns are recorded, assigned to the responsible function or implementing agency, assessed for urgency and impact, and tracked to closure. Material matters are escalated to senior management and, where relevant, the CSR Committee. Feedback from communities is also considered while designing and monitoring CSR initiatives.

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

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs / small producers	14%	12%
Sourced directly from within the district and neighbouring districts	41%	35%

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:**

Parameter	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	46%	48%
Urban	3%	3%
Metropolitan	51%	49%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹ million)
1	Maharashtra	Nandurbar	0.05
2	Jharkhand	Ranchi	0.20

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

   Yes. The Sustainable Procurement Policy encourages inclusion of MSMEs, local suppliers and suppliers from vulnerable or marginalised groups, subject to quality, safety, statutory and commercial requirements. Opportunities are limited in categories requiring specialised, bulk or technically qualified materials; nevertheless, the procurement team seeks suitable local and diverse suppliers where they meet the Company's evaluation criteria.

(b) **From which marginalised/vulnerable groups do you procure?**

None in the financial year

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

Nil during FY 2025-26, based on the Company's procurement records. While the policy permits preference for eligible suppliers from vulnerable or marginalised groups, no procurement value was separately identified under this category during the year. Most purchases relate to technically qualified materials, services and contractors.

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

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired Yes / No	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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

Not Applicable

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Education	850+	100%
2	Healthcare & Nutrition	3500+	100%
3	Art & Culture	200+	100%
4	Empowering Woman/Welfare of senior citizen	350+	100%

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.**

Customers may provide feedback or lodge complaints through designated relationship managers, email, written communication and the Company's website/contact channels. Each complaint is logged, acknowledged and assigned to the responsible function. The issue is investigated, root cause and corrective action are documented, and closure is communicated to the customer. Complaint trends and recurring issues are periodically reviewed by senior management to strengthen service quality and preventive controls.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable considering the nature of Company's product and services offerings
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data Privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of Essential Services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	23	0	Nil	22	1	Nil

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

No product recall arising from a safety issue was reported during FY 2025-26.

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

The Company has a Cyber Security and Data Privacy Policy covering governance and oversight, access controls, information classification and handling, incident identification and response, business continuity and the responsibilities of employees.

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

No corrective action was required during FY 2025-26 because no reportable incident relating to advertising, essential-service delivery, customer data privacy, cyber security or product recall was recorded.

7. Provide the following information relating to data breaches:

a) Number of instances of data breaches along with impact

No data breach was reported during FY 2025-26.

b) Percentage of data breaches involving personally identifiable information of customers

Not Applicable

c) Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

Information on the Company's standalone liquid-storage terminals, chemical products and EPC services is available at https://www.ganeshbenzoplast.com.

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

The Company primarily operates on a business-to-business basis. Safe and responsible use is communicated through product labels, technical specifications, Safety Data Sheets, contractual terms, operating procedures, customer meetings and site-specific safety briefings, as applicable.

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

Not applicable. The Company does not directly provide consumer-facing services classified as essential services. For business customers, material operational disruptions are communicated through designated contact persons and contractual escalation channels.

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

This disclosure applies only to products sold by the Chemical Division and not to the Company's service-based operations. Mandatory product information is provided through labels, technical specifications, Safety Data Sheets and contractual documentation, as applicable. Additional instructions relating to product handling, storage and safety are communicated based on customer requirements and the intended conditions of use. Customer feedback is obtained through periodic interactions and the Company's established complaint-management process. No separate external customer-satisfaction survey was conducted during FY 2025–26.