



An **INOXGFL** Group Company

# SOCIAL ACCOUNTABILITY & HUMAN RIGHTS PROGRESS REPORT 2024-25



**HUMAN RIGHTS, OUR EVERYDAY ESSENTIALS**

10TH DECEMBER, 2025

**GUJARAT FLUOROCHEMICALS LIMITED**



## HUMAN RIGHTS, OUR EVERYDAY ESSENTIALS



Being human and being right have always been the ethos enshrined in Corporate Vision and values that further uphold the InoxGFL's sustainability vision. Human rights are our daily essentials.

A human-centric approach at GFL enhances employee engagement, productivity, and retention. InoxGFL's Human Resources Policy has been aligned with UNGP and the best global HR practices, to achieve an aim of dignity and respect for all.

At InoxGFL, we staunchly believe that prioritizing people fosters trust, innovation, and talent attraction, crucial for our global operations. This approach demonstrates the group's respect for rights like fair labour, non-discrimination, and building community ties. Being "right" is not just an ethical policy, it is also a competitive advantage. Because it not only helps us gain respect and loyalty from internal stakeholders but also helps in gaining the trust and respect from external stakeholders. At InoxGFL, we are resolute in our commitment to add more human values to the human capital we have invested in and reach together new echelons of success in times to come.



## Our Social Accountability Goals

### WE SAY "NO" TO



Child Labour



Women Harassment



Bonded Labour



Forced Labour



Discrimination



Slavery



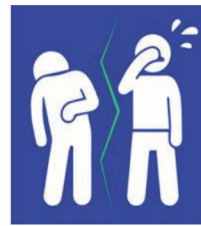
Corruption



Fraud



Human Trafficking



Conflict of interest



Bribery

### WE SAY "YES" TO



Code of Conduct



Minority Rights



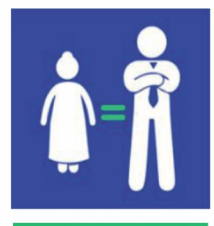
Human Rights



Whistle Blower



Equal Employment  
Opportunity  
& Diversity



Gender Equality &  
Women  
Empowerment



Scan the code below to  
See Social Accountability Policy

	<b>Index</b>	
	<b>About the Report</b>	<b>03</b>
	<b>From the Desk of Deputy MD &amp; Chief Executive Officer (CEO)</b>	<b>04</b>
	<b>Message from the Head – Group Human Resources</b>	<b>05</b>
	<b>Message from WEDC Chairperson</b>	<b>06</b>
	<b>Message from Leaders</b>	<b>07</b>
	<b>INOXGFL Group</b>	<b>08</b>
	<b>HR Principles of GFL</b>	<b>20</b>
	<b>Our Human Capital Governance Framework</b>	<b>21</b>
	<b>GFL Commitment to Human Rights</b>	<b>22</b>
	<b>GFL Human Rights Journey</b>	<b>24</b>
	<b>GFL Approach and Governance</b>	<b>32</b>
	<b>Materiality and Stakeholder Engagement</b>	<b>33</b>
	<b>Human Rights Issues, Taking Actions and Results</b>	<b>41</b>
	<b>Our Social Accountability, Human Rights, Corporate Social Responsibility Targets</b>	<b>71</b>
	<b>Annexure 1 – UNGC Principles Reporting Framework Index</b>	<b>74</b>
	<b>Annexure 2 – Mapping our Labour and Human Resource Actions in support of Human Rights and SDG</b>	<b>75</b>
	<b>Annexure 3 – Mapping of GFL HR Principles with various Sustainability Standards and UN Human Rights</b>	<b>77</b>
	<b>Annexure 4 – Mapping of GFL Human Rights Performance with GRI Standards</b>	<b>79</b>
	<b>Annexure 5 – Assurance Statement</b>	<b>81</b>





## About The Report



Gujarat Fluorochemicals Limited (GFL) upholds a steadfast commitment to respecting, protecting, and promoting human rights across all aspects of its operations — encompassing employees, contractors, suppliers, and the communities in which it operates. This commitment is guided by internationally accepted frameworks such as the Social Accountability (SA) 8000 International Standard, UN Global Compact Principles, ISO 26000, ISO 20400, UN Women's Empowerment Principles (WEPs), the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities (NVGSEER), and the Global Reporting Initiative (GRI) Standards, while ensuring full compliance with all applicable national and international laws.

As a signatory to the United Nations Global Compact, GFL reinforces its responsibility toward safeguarding human rights and embedding ethical practices throughout its business value chain. The current report has been structured in line with Annexure 1 of the UN Guiding Principles Reporting Framework and the GRI Standards (Annexure 2). In addition, as presented in Annexure 5 – the Assurance Statement by DQS India, this report has undergone an independent verification by DQS India, underscoring GFL's dedication to transparency, accountability, and continual improvement in human rights governance.

### Report Boundary

Our Social Accountability and Human Rights Progress Report defines the scope of our impact and the corresponding parameters for disclosure. The reporting boundaries include our immediate communities, key business partners, and operational sites across India—Noida & Rest of India, Dahej A, Dahej B, Ranjit Nagar, and Vadodara—as well as our international operations\* in Germany and the USA.

\*We have conducted the ISO26000 audit as well as Human Rights Impact Assessment for EU and US locations.

### Reporting Period

This Report covers the primary reporting period from April 1, 2024, to March 31, 2025. It also incorporates facts and figures included in the Integrated Annual Report and BRSR disclosures. All quantitative data presented pertains to the financial year April 1, 2024, to March 31, 2025, except for training manhours, which are reported for the period from April 1, 2024, to November 2025.

### Stakeholder Feedback

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

### E-mail

kallolchakraborty@gfl.co.in | parul.mangla@gfl.co.in



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



**At Gujarat Fluorochemicals Limited (GFL), we remain deeply committed to driving economic progress and social development by creating a positive and lasting impact on our customers, suppliers, employees, investors, and the communities where we operate.**

To uphold this commitment, GFL has embedded robust policies and processes to ensure that respect for human rights remains integral to our business conduct and decision-making. Our approach is structured around four key pillars inspired by the UNGP framework:

Our long-standing dedication to respecting and promoting human rights is reflected in our voluntary alignment with globally recognized standards and principles over the years. While governments hold the primary responsibility to safeguard human rights through appropriate policies, legislation, and judicial mechanisms, we at GFL fully acknowledge our corporate responsibility under the United Nations Guiding Principles on Business and Human Rights (UNGPR) — the “Protect, Respect, and Remedy” framework. In line with this, we are committed to respecting human rights by preventing any adverse impacts from our operations and working proactively to address or mitigate any risks linked to our products, services, or business relationships.

**“At GFL, we remain steadfast in our commitment to protecting human rights and consistently work to strengthen our awareness and responsibility in upholding and promoting these core values.”**



**Integrating human rights considerations across our value chain.**



**Conducting continuous human rights due diligence.**



**Engaging stakeholders and fostering collective action.**



**Establishing effective grievance mechanisms and ensuring access to remedies.**

Although we take pride in the progress achieved so far, we recognize that safeguarding human rights is an ongoing journey. We are dedicated to maintaining transparency, regularly reporting our progress, and continuously strengthening our systems to uphold human dignity and fairness across our value chain. This report reflects our continued efforts, the milestones achieved, and the lessons learned along the way. We invite all our stakeholders to review our progress, share their valuable feedback, and join us in advancing human rights and social accountability across our operations and the communities we serve.

Regards,  
**Dr. Bir Kapoor**  
Dy MD & CEO





## Message from Head- Group Corporate Human Resources



**“GFL's perspective on human rights is guided by the Universal Declaration of Human Rights, its related conventions and declarations, as well as the ethical principles that form their foundation.”**

This Code serves as the foundation for ethical decision-making and mandates that every employee and member of the Management Board adhere to the highest standards of professional and moral conduct. GFL's interpretation of human rights is grounded in the Universal Declaration of Human Rights, its related treaties and conventions, and the moral philosophies that underpin their creation.

At GFL, we firmly uphold the belief that fundamental human rights are universal and inherent to all individuals, as enshrined in the Universal Declaration of Human Rights. Integrating these principles into the global chemical industry—where diverse legal systems and regulatory frameworks coexist—poses complex challenges. Guided by globally recognized frameworks such as SA 8000, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work (including its Core Labour Standards), and the UN Global Compact, we strive to navigate these challenges responsibly and ethically.

As an international chemical manufacturer, we operate under a broad spectrum of global and national human rights laws. In circumstances where local legislation does not fully align with international norms, GFL proactively upholds the highest standards of universal human rights through responsible practices that reflect our integrity and accountability.

Our enduring commitment to human rights is deeply embedded in our Code of Conduct, which articulates the company's core values, guiding principles, and minimum ethical standards.

Our approach is further shaped by the United Nations Guiding Principles on Business and Human Rights (UNGPs), which emphasize that businesses must:

Refrain from causing or contributing to adverse human rights impacts and address such impacts when they occur; and  
·Work to prevent or mitigate human rights risks directly linked to their operations, products, or services through business relationships, even when not directly responsible for those impacts.

### The Rights of all GFL people

We are deeply committed to upholding the human rights of all our employees. In alignment with our **Global and Non-Discrimination Policy**, we focus on the following key rights that are most relevant to our workforce and work environment:

- **Health and Safety:** Ensuring every individual enjoys a workplace that is both physically secure and psychologically supportive.
- **Labour Rights:** Upholding the right of every person to fair, equitable, and favorable terms of employment.
- **Diversity, Equity, and Inclusion:** Fostering a culture where everyone is respected, valued for their individuality, and provided with equal opportunities to grow and succeed in an inclusive environment.

This enduring commitment defines our organizational ethos—placing people, ethics, and respect for human dignity at the heart of everything we do.

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





## Message from WEDC Chairperson



**A culture where women are not just present but heard. Not just invited but encouraged. Not just supported but championed.**

This year, we've seen more allies step forward — leaders mentoring women, teams creating safer spaces, and colleagues welcoming diverse perspectives. Inclusion is becoming everyone's responsibility, not just a committee's task. Still, the journey continues. Inclusion demands courage, continuous learning, and the willingness to challenge old norms. It means asking tough questions and committing to better answers. It means holding space for women's ambitions, voices, and leadership.

### Inclusion Happens by Choice, Not by Chance

As we look back on our progress, one truth stands out: inclusion doesn't happen by accident — it happens by intention. It's shaped by the choices we make every day in how we lead, collaborate, and create opportunities. To inspire inclusion means going beyond awareness and building workplaces where every woman feels seen, valued, and empowered to succeed. It's about turning inclusion from a policy into a lived experience. Through fair policies, leadership programs, sensitization workshops, and purposeful hiring, we are opening doors for women in technical, commercial, and operational roles. Human rights are foundation to our diversity and inclusion vision, and we remain committed to advancing gender equity as an essential expression of these principles. At our organization, we believe that diversity and gender equity are essential to building a fair, innovative, and progressive workplace.

**Every bias we challenge and every opportunity we create brings us closer to the workplace we envision. But true inclusion is more than systems — it's culture.**

As we move into 2025, let's carry the spirit of Inspire Inclusion into action:



Mentor a young colleague.



Encourage diversity in hiring.



Speak up against bias.



Create platforms for women to grow into leadership roles.



Celebrate their achievements loudly and often.

Let's not just inspire inclusion — let's model it, measure it, and multiply it. This report showcases our continued efforts to foster dignity, safety, and equitable growth for all.

Thanks & Regards,  
**Jyoti Duggal**  
WEDC- Chairperson



## Message from Leaders



Human rights considerations lie at the core of our sustainable procurement strategy. Sustainable procurement is a cornerstone of responsible business, and we remain committed to ensuring that our purchasing decisions uphold the highest human rights standards. As custodians of the supply chain, we have strengthened due diligence frameworks to ensure that every supplier upholds ethical labour practices, fair treatment, and safe working conditions. Our procurement decisions now consciously incorporate human-rights risk assessments, compliance benchmarks, and transparency requirements. By integrating human rights considerations into vendor assessments, contracts, and audits, we ensure that our value chain reflects our organizational values. This report reflects our commitment to integrating human rights into commercial processes, thereby fostering resilient, responsible, and future-ready supply partnerships. Together, we build a resilient and ethically driven supply ecosystem.

**Malik Shah** | Head-Supply Chain



Operational excellence and human rights go together within our manufacturing ecosystem. The Corporate Centre of Excellence continues to guide all plants in achieving high standards during designing, execution of projects and operation of plants. Our focus on integrity, safety, and rigorous operational controls reinforces a culture where every employee and contract worker is treated with fairness and respect. By aligning manufacturing practices with global standards and responsible business principles, we continue to drive efficiency, reduce risks, and build long-term stakeholder trust. Through strengthened audits, capability development, and alignment with global standards, we continue to embed human rights into the fabric of our manufacturing ecosystem and promote consistent adherence to labour laws, environmental norms, and social accountability requirements. Our approach focuses on continuous improvement —ensuring that every facility upholds dignity, fairness, and safe working conditions for all employees and contract workers. Through this Human Rights Report, we highlight our commitment to building responsible, compliant, and people-centric manufacturing practices across the organization.

**Sanath Kumar Muppirla** | Head-Corporate Centre of Excellence



Our project function relies heavily on the dedication of our contract workforce along with our employees, and safeguarding their rights remains a top priority thereby respecting human rights. We have reinforced robust governance to ensure full compliance with labour regulations, including timely wage payments, fair and safe working conditions, and adherence to minimum-wage norms across all projects. We also strengthened contractor oversight, conducted awareness sessions, and implemented strict monitoring of labour practices. Our focus is not only on meeting statutory requirements but also on creating a work environment built on fairness, non-discriminating, respect, and dignity through continuous monitoring & improvement. By embedding these principles into project governance, we reaffirm our commitment to executing every project with fairness, equal opportunity, respect, zero harm and responsibility at its core.

**Ujjwal Mahanti** | Corporate Head-Projects





**INOXGFL Group**

Presence as



4

Companies  
Listed on  
BSR & NSE

6400

Total Group  
Workers

8294 Crores

Total Group  
Revenue

81476 Crores

Market Capitalisation  
(for listed Companies) as  
pf 31st March 2025

The INOXGFL Group, backed by a distinguished heritage of over 90 years, exemplifies the evolution of Indian enterprise – from legacy to leadership. As one of the nation's most diversified and future-leaning business conglomerates, the Group has built a robust foothold across a slew of strategically vital sectors. These include fluoropolymers, fluorochemicals, battery chemicals, wind energy, and renewable energy solutions. With firm focus on innovation and sustainability, INOXGFL continues to shape next-generation industries, while contributing significantly to India's transition towards a low-carbon economy.

## Chemicals



### Gujarat Fluorochemicals Limited (GFL) (Listed)

GFL, with over 38 years of expertise in fluorine chemistry, is a leading force in the global chemical landscape. The Company is India's largest producer of fluoropolymers and one among the top four worldwide. It manufactures a wide range of products, including refrigerants, chemicals, and fluorospecialties, catering to a diverse global clientele.

### Gujarat Fluorochemicals FZE, Dubai (GFL Dubai)

GFL Dubai specializes in trading and processing refrigerants and polymers, serving as a key hub for the Group's operations in the Middle East and beyond.

### Gujarat Fluorochemicals Americas LLC, USA (GFL America)

GFL America serves as a strategic hub for the trading and warehousing of fluoropolymers, ensuring seamless supply and service for customers across North America.

### Gujarat Fluorochemicals GmbH (GFL Germany)

GFL Germany handles the trading and warehousing of fluoropolymers, playing a key role in advancing the Group's strategic presence in European markets.

### Gujarat Fluorochemicals Singapore Pte. Limited (GFL Singapore)

GFL Singapore, established as an investment entity, focusses on supporting fluorspar mining operations through its strategic investment in GFL Morocco.

### GFCL EV Products Limited (GFCL EV)

GFCL EV, Subsidiary of GFL provides end-to-end solutions across the battery value chain, offering products for EVs, energy storage systems (ESS) and battery components

### GFL GM Fluorspar SA ('GFL Morocco')

GFL Morocco specializes in fluorspar mining and is actively exploring opportunities in EVs, solar energy and green hydrogen, reaffirming the Group's commitment to enabling the transition towards sustainable energy



### GFCL EV Products Americas LLC (GFCL EV America)

GFCL EV Americas, established on 28th February, 2024, is a Wholly Owned Subsidiary of GFCL EV Products Limited. It is strategically positioned to manage the trading and warehousing of products and components essential for EV and ESS batteries.

### GFCL EV Products GmbH (GFCL EV Germany)

GFCL EV Germany, a Wholly Owned Subsidiary of GFCL EV Products Limited incorporated on 10th September, 2024 for the purpose of Import and export, processing, distribution, marketing and storage of polymers and organic and inorganic compounds for catering to the needs of EV and ESS battery chemical segments.

### IGREL Mahidad Limited (IML)

IML, an associate of GFL, is engaged in the generation, accumulation, transmission, distribution, purchase, sale and supply of electrical power. With an integrated approach, it aims to leverage both conventional and non-conventional energy sources to meet diverse and evolving energy demands.

### GFCL Solar & Green Hydrogen Products Limited (GFCL Solar)

GFCL Solar, Wholly Owned Subsidiary of GFL, focusses on producing advanced fluoropolymer solutions tailored for the entire value chain of solar power systems and green hydrogen production. Its offerings include cutting-edge proton exchange membranes for use in electrolyzers and fuel cells, driving innovation in renewable energy technologies.

### GFCL EV Products Pte. Ltd. ('GFCL EV Singapore')

GFCL EV Singapore, a Wholly Owned Subsidiary of GFCL EV Products Limited. incorporated on 7th January, 2025, for the purpose of making investment in subsidiary Company and trading in various chemicals and other products

### GFCL EV (SGZ) LLC (GFCL EV Oman)

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



### Inox Wind Limited (IWL) (Listed)

Inox Wind is one of the leading fully integrated player in the wind energy market in India providing end-to-end turnkey solutions to customers. Its current offerings include manufacturing and supplies of 2MW & 3MW class WTGs, EPC & infrastructure development (through subsidiary IRSL) and O&M (through subsidiary IGESL).

### Inox Renewable Solutions Limited (formerly known as Resco Global Wind Services Private Limited) ('IRSL')

IRSL is a Subsidiary of IWL (formerly Resco Global) offering a host of EPC services- resource assessment, site acquisition, project & evacuation infra development, erection and commissioning of WTGs and modules, cranes and transformer manufacturing.

### Inox Neo Energies Limited ('Inox Neo')

Inox Neo is the platform for our IPP Business and directly and through its subsidiaries, it owns, develops, and operates renewable energy generation assets that cater to both utility scale and commercial and industrial ("C&I") customers, including group captive customers.

### Inox Solar Limited ('Inox Solar')

Inox Solar aims to be a fully integrated solar energy player offering end-to-end turnkey solutions from manufacturing of solar cells & modules to EPC & O&M.

### Inox Green Energy Services Limited (IGESL) (Listed)

IGESL is a Subsidiary of IWL; India's leading renewable O&M services player with ~ 5.1 GW of assets under management. Inox Green is India's only listed pure-play renewable O&M service company.

### Inox Clean Energy Limited ('Inox Clean')

Inox Clean is a renewable energy platform developing an integrated business model that encompasses renewable energy generation – including wind, solar and hybrid solutions (the "IPP Business"), together with solar module and cell manufacturing (the "Solar Manufacturing Business"). ICEL is the holding company of IPP business subsidiary Inox Neo Energies Limited and Solar manufacturing business subsidiary Inox Solar Limited. Additionally, ICEL owns and operates a 50 MW wind power generating asset at Nani Virani, Kachchh, Gujarat.



## Our Visionary Leadership



**Shri Devansh Jain**

**Shri Vivek Jain**

**Shri Devendra Jain**

Shri Vivek Jain serves as the Chairman of the Inox GFL Group, a position he assumed following the division of family assets in 2021 by his father, Shri Devendra Jain, between him and his brother, Shri Pavan Jain. An alumnus of St. Stephen's College and a postgraduate from the Indian Institute of Management, Ahmedabad, Shri Jain began his professional journey in 1978, working alongside his father in a paper trading enterprise. Under his visionary leadership, Gujarat Fluorochemicals Limited (GFL), the Group's flagship company, has evolved into a leading manufacturer of specialty chemicals and industrial gases — a business he was instrumental in establishing with his father. Continuing the family's legacy, his son, Shri Devansh Jain, heads the Group's Renewable Energy segment, overseeing operations at Inox Wind, Inox Green Energy Services Limited, and Inox Wind Energy Limited.



## GFLINOX as a Global Entity

At Gujarat Fluorochemicals Limited (GFL), we are globally recognized for our leadership in fluoropolymers, fluorospecialties and refrigerants, distinguished by our extensive expertise in fluorine chemistry cultivated over three decades. As India's foremost and one of the world's largest producers of fluoropolymers, we are a well-established and trusted partner to markets across Europe and the USA.

Our integrated value chain, driven by innovation and supported by robust R&D capabilities, empowers us to respond with agility to complex and evolving customer requirements. With unmatched precision, reliability and performance, we continue to shape the trajectory of next-generation fluorochemical solutions across diverse industrial landscape.

Headquartered in Noida, India, our strong infrastructure enables us to efficiently cater to global markets and ensure the on-time delivery of high-quality fluorine-based products. Driven by innovation and sustainability, we consistently set industry standards by developing advanced solutions that meet the evolving needs of our customers around the world.







## Our Vision

To become the most preferred global supplier of fluoropolymers and new generation products and achieve this status through technological, operational, supply chain, and service excellence.

We shall constantly endeavour to delight Customers, Workforce, and our Stakeholders.

We shall do our business exercising utmost care for the environment and the society at large.



## Our Mission

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



## Our Values

### Quality

Excellence in quality

### Excellence

Excellence in services & manufacturing practices for our stakeholders

### Integrity

Building trust in dealings with all stakeholders

### Innovation

Enthuse our customers through our innovative approach

### Customer Value

Delight the customer & deliver the value



## Our Products

### Fluoropolymers Polytetrafluoroethylene (PTFE) New Fluoropolymers

Polyvinylidene Fluoride (PVDF)

Fluorine Kautschuk Material (FKM)

Perfluoroalkoxy alkanes (PFA)

Micropowder

Fluorinated Ethylene Propylene (FEP)

PPA

### Fluorochemicals

Specialty Chemicals

Refrigerant Gas

### Bulk Chemicals

Chloromethanes

Caustic Chlorine



## Our Brands

Manufactured & Marketed by GFL

**INOFLON**<sup>®</sup>

Representing PTFE, PFA, and FEP)

**FLUONOX**<sup>®</sup>

Fluoroelastomers

**INOFLAR**<sup>™</sup>

(Representing PVDF)

**INOLUB**<sup>™</sup>

Fluoropolymer Additives

(Symbolises PTFE additives and PPA)

**Refron**

(Represents Refrigerants)



# Global Footprints

## Corporate Headquarter

---

Noida, India

## Subsidiaries

---

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

## Warehouses

---

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

## Sales & Marketing

---

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

## Manufacturing Units

---

Ranjitnagar, Gujarat, India,  
Jolva, Gujarat, India,  
Casablanca, Morocco  
Dubai, UAE



## Revenue Distribution Across Geographies

**17%**  
**America**

**24%**  
**European  
Union**

**18%**  
**Rest of  
The World**



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




## **GFL Manufacturing and R&D Facilities**

 **Fluoropolymers,  
Specialty and Bulk Chemicals**

 **Commissioned  
in 2007**

 **Largest Fluoropolymer Plant  
in India-Vertically Integrated Plant**

 **ISO 9001:2015, ISO 14001:2015  
and ISO 45001:2018 certified**



 **Dahej Plant - A**

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




 **Dahej Plant - B**

 **Speciality Chemicals and  
Refrigerants**

 **Commissioned in 1989**

 **Largest Refrigerant capacity  
in India**

 **ISO 9001:2015, ISO 1400:2015 and  
ISO 45001:2018 certified**



 **Ranjitnagar**



## Regulatory Compliances

**ROHS**

Restriction of Hazardous Substances

**EC10/2011**

European Commission

**USP Class IV**

United States Pharmacopeia  
FDA-Food and Drug  
Administration

**REACH**

Registration, Evaluation,  
Authorisation and  
Restriction of chemicals

**EC1935 /  
2004 EC1935  
/2004**

European Commission

**SVHC**

Substances of Very High  
Concern

**WRAS**

Water Regulation Advisory  
Scheme

**3A**

Sanitary Standards for  
Design and Fabrication  
of Equipment



## Applications that define our Expertise

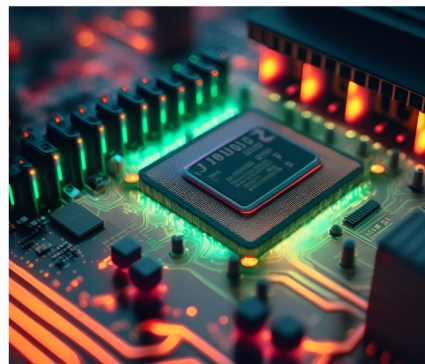
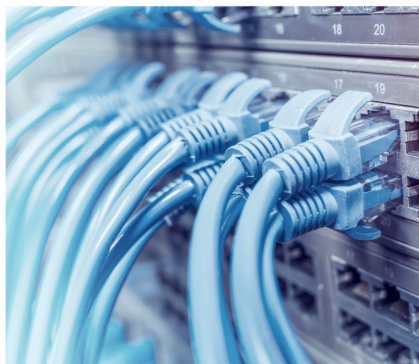
### Fluoropolymers Business

We offer a versatile portfolio of Fluoropolymer products, created to deliver exceptional performance and reliability for a wide range of downstream applications. As critical enablers of modern industrial ecosystems, these materials are integral to the seamless operation of technologies that power new-age life.

### Products

Polytetrafluoroethylene | Polyvinylidene Fluoride | Fluoroelastomers | Perfluoroalkoxy Alkanes

Polyphthalamide | Micro Powders | Fluorinated Ethylene Propylene



### Insights from our Business Heads

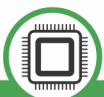
Our Fluoropolymer business delivered a strong rebound in FY 2024-25, achieving revenue growth of approximately 12–15% over the previous year. This performance reflects both the strength of the cyclical recovery, the disciplined execution of our strategic pivot towards high-value, application-critical polymer grades as well as ramping up of our newer fluoropolymer grades especially for FKM and PFA. From semiconductors to EVs and aerospace, we continue to expand our global footprint across demanding markets that value quality, innovation, and reliability.

### Demand Drivers



#### Electric Vehicles (EVs)

Rising demand for PVDF, PTFE, and FKM peroxide in battery components, seals, and insulation



#### Semiconductors

Global chip industry expansion, aided by AI and IoT megatrends, with India also investing heavily in chip fabrication



#### Green Hydrogen

Early-stage applications for our fluoropolymers in hydrogen electrolysis systems as well as for fuel cells



#### Auto Components & Electronics

Government-led PLI schemes are pushing localization, creating tailwinds for specialty fluoropolymer consumption

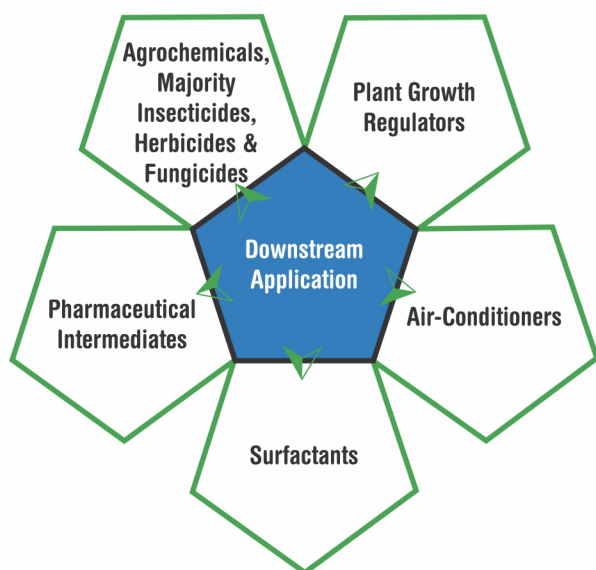


## Fluorochemicals Business



GFL continues to strengthen its Fluorochemicals portfolio with a range of value-added offerings, built on core chemistries involving carbon, fluorine, nitrogen, hydrogen, and oxygen. In addition to being India's largest producer of R-22 gas, we possess a comprehensive refrigerant gas suit, including R-125, R-410, and other specialised blends. Our diverse offerings cater to the evolving needs of multiple sectors, reaffirming our stature as a leading innovator in the global chemical industry.

## Products



## Insights from our Business Heads

Our Fluorochemicals business delivered a strong performance, supported by firm pricing in R-22 and healthy seasonal demand across key refrigerant blends. We are progressing ahead of schedule on the commissioning of our R-32 facility – a strategic addition that will further strengthen our portfolio and position us to capitalise on emerging opportunities in low-Global Warming Potential (GWP) solutions. With Specialty Chemicals remaining stable, we see a clear path for margin and volume growth in the coming quarters.

## Demand Drivers

1. Witnessing a seasonal uptick in refrigerant usage
2. Rising R-22 prices due to tightening global production quotas
3. Increasing adoption of R-32 driven by its low GWP
4. Growing regulatory push for environmentally compliant refrigerants
5. Experiencing strong demand for R-125 blends in peak usage periods
6. Sustaining steady consumption of Specialty Chemicals across key applications
7. Maintaining continued stickiness from long-term Specialty Chemicals customers



## Battery Chemicals Business



Our Battery Chemicals business is strategically positioned at the forefront of the energy transition, delivering high-purity, performance-critical materials essential for next-generation energy storage solutions. With endapplications across mobility (EV) batteries, energy storage systems (ESS), and advanced electronics (3C), our differentiated portfolio includes LiPF<sub>6</sub> salt, electrolyte formulations, PVDF and PTFE binders (for both wet and dry chemistries), LFP-CAM (cathode active material), and Fluorinated rubber solutions. What sets us apart in this domain is our strong backward integration – from in-house production of critical inputs like HF (hydrofluoric acid) and lithium fluoride to scalable, modular manufacturing platforms. This approach enables us to ensure product consistency, purity and reliability, while delivering compliant solutions to meet evolving global standards.

## Products

	<b>Battery Chemicals</b> Lithium and Sodium based Salts, Electrolyte Formulations, High Performance Additives	<b>Cathode Binders</b> PVDF/PTFE
		<b>Cathode Active Materials</b> LFP

## Insights from our Business Heads

We are the only Indian manufacturer of battery chemicals with integrated HF capabilities, which gives us a clear structural advantage in cost and supply chain reliability as well as compliant with recent OBBBA. Outside of China, we hold a first-mover edge with a comprehensive bouquet of battery materials: LiPF<sub>6</sub> salt, electrolyte formulations, electrolyte additives, binders for both wet and dry chemistries (PVDF and PTFE), LFP cathode active material, and special fluororubber for cascading systems, together contributing nearly 50% of the LFP cell value chain.

## Demand Drivers

- Rising EV penetration, supported by global decarbonisation mandates
- Accelerating build-out of grid-scale energy storage systems tied to renewable energy
- Growing supply chain diversification beyond China (China+1 sentiment)
- Increasing incentivization of local or FTA-compliant sourcing through IRA and similar policy frameworks
- Intensifying sensitivity to material purity, with automotive-grade LiPF<sub>6</sub> requiring <1 ppm level for each metal impurity, surpassing even pharma standards

## The Value We Bring

- Strong Financial Stability
- Innovative Technology
- Vertically Integrated Operations
- Commitment to Sustainability Global Reach and Reliability

## Integrated Plants

We command a strong market presence as leaders in the production of fluoropolymers, refrigerant gases, chloromethanes, and battery chemicals. Our large-scale operations, sophisticated technologies, and cost-effective processes are further enhanced by seamless backward integration. This ensures superior product quality and unmatched value for our customers.

### Available Resources

We back our business by a strong capital structure and financial resources, complemented by state-of-the-art physical and digital infrastructure. With a solid balance sheet, we maintain the flexibility to navigate uncertainties and drive sustainable growth for our business.

### Expertise and Technological Insight

We harness extensive domain expertise and deep technical acumen to capitalize on emerging opportunities across diverse markets. These strategic advantages position us well to seize growth prospects and drive success across industries.

### Strong Customer Base

We established enduring partnerships with leading global organisations, reflecting the strength of our market presence and the confidence we inspire. Driven by a skilled marketing team, a well-aligned distribution strategy, and prompt customer service, we ensure an exceptional customer experience. These efforts enable us to stand apart, delivering unmatched value and nurturing long-term, trust-based relationships.

### Trusted Brand

We have built a strong and respected brand, rooted in a foundation of firm dedication, pioneering innovation, and exceptional product quality. Strengthened by our culture of fostering trust-based relationships, we consistently enhance our brand recall by delivering excellence and fulfilling our promises.

### Consistent Portfolio Improvement

We remain committed to continuous portfolio enhancement as a core pillar of our long-term strategy, enabling us to stay agile amidst changing market dynamics and drive sustainable growth. A key highlight of our approach is our strategic investments in battery chemicals, which position us to capitalize on the growing demand for EVs and energy storage solutions. Through our cutting-edge R&D and advanced manufacturing capabilities, we are developing next-generation materials that propel innovation and growth.

## Emerging EV Business

With its wholly owned subsidiary, GFCL EV, our Company is strategically poised to be a global leader in the battery materials industry. Our focus on sustainability is demonstrated through innovative technologies and advanced manufacturing excellence. Leveraging the deep experience of the INOXGFL Group and strong access to premium resources, we continue to drive progress in the battery materials sector and advance our mission of supporting a greener, more sustainable future. We command a strong market presence as leaders in the production of fluoropolymers, refrigerant gases, chloromethanes, and battery chemicals.

GFCL EV manufactures essential intermediate materials for lithium-ion batteries, with its activities centered around the chemicals and renewable energy sectors. As worldwide demand for electric mobility and storage technologies accelerates, the EV segment stands ready to leverage major growth prospects. The advanced battery materials complex in Jolva, Gujarat is already operational at its first-phase capacity, supporting future expansion plans.

#### Electrolytes

Lithium and Sodium-Based salts  
Electrolyte Formulations  
High Performance Additives

#### Binders

PVDF/PTFE

#### Cathode Active Materials

LFP



### Market Growth Drivers

USD **7.09** Billion

Size of Indian EV market by 2025 **10** Million

Annual EV sales in India by 2030 **40-45%**

Proportion of electric vehicles in the two-wheeler segment by 2030 **15-20%**



### GFL'S Consolidated Financial Performance

**4,737** Crores - Revenue

**24%** Crores- EBITDA Margin

**546** Crores- Profit after Tax

**1,157** Crores- EBITDA

**15.79%\*** Crores- Return on Capital Employed

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

## HR Principles of GFL

The 'Protect, Respect & Remedy' framework—built on three interconnected pillars—serves as the foundation of our Responsible Business Practices aimed at safeguarding human rights. Central to our operations is a strong set of HR Management Principles that promote social accountability and responsibility across our entire value chain. These principles form the basis of our human rights and social responsibility policies. The GFL Automotive Human Resources Management Tenets embody advanced standards and innovative practices, ensuring that our operations consistently uphold the highest ethical standards in every area.



### Guiding Principles for Human Resources Management at GFL

At GFL, we recognize that our employees are the key drivers of long-term success. Their ongoing growth and meaningful engagement are essential to advancing our business objectives. To fulfill the organization's mission, vision, and goals, the Human Resources department is dedicated to adopting and driving best-in-class practices.

## 10 Principles of Human Resource Management at GFL

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

To implement the principles the human resource function shall:



Design and establish robust operational policies, processes, and procedures in all aspects of human resource management.



Continually improve the same to bring in the right practices to enable growth. Educate all employees on the same for their understanding and appreciation.



Follow the rule of the land and all international standards as applicable to labour and social accountability



## Our Human Capital Governance Framework and Strategic Objective

### Human Capital Objectives

- Build Safe & Healthy Workplace
- Attract, Develop, and Retain Talent
- Uphold and Respect Human Rights, Equality & Non-Discrimination
- Drive Social Accountability & Responsibility across Value Chain
- Encourage Participation



Area of Operation Fair Labour Practices	Area of Operation Talent Acquisition & Development	Area of Operation Continuous Participation & Communication	Area of Operation Well-Being	Area of Operation Reward & Recognition
<b>ACTIONS</b> <ul style="list-style-type: none"> <li>• Adoption of ISO 6000 2010 and UN WEPS</li> <li>• SA 8000: 2014 Certified</li> <li>• Conducting Human Rights Impact Assessments</li> <li>• Awareness Programmes</li> <li>• Labour Audit</li> </ul>	<b>ACTIONS</b> <ul style="list-style-type: none"> <li>• e-Learning Platform</li> <li>• A' Player Identification</li> <li>• Succession Planning</li> </ul>	<b>ACTIONS</b> <ul style="list-style-type: none"> <li>• Skip Level &amp; Stoy Interviews</li> <li>• Committee System</li> <li>• Prayas</li> <li>• Employee Newsletter</li> <li>• HR Roundtable</li> <li>• HR Connect Connectivity</li> <li>• Employee Surveys</li> <li>• Townhall</li> <li>• Plant Monthly Safety Involvement Score PMSI)</li> </ul>	<b>ACTIONS</b> <ul style="list-style-type: none"> <li>• Vaccination &amp; Health Check-up</li> <li>• Upgradation of Welfare Facility</li> <li>• PSAP for Managers</li> <li>• Health-based Webinars</li> </ul>	<b>ACTIONS</b> <ul style="list-style-type: none"> <li>• SPOTON</li> <li>• Long Service awards</li> <li>• Star Achiever Award</li> <li>• Gaurav Award</li> <li>• Small Wins Recognition Scheme</li> <li>• Quarterly Prayas and SPOTON</li> <li>• Plant Monthly Safety Involvement Score (PMS)</li> <li>• PHHRO</li> </ul>
KPI	KPI	KPI	KPI	KPI
<ul style="list-style-type: none"> <li>• Human Right Violation: Nil</li> <li>• POSH Violation: Nil</li> </ul>	<ul style="list-style-type: none"> <li>• Total Hiring: 820</li> <li>• Training Manhours: 1,40,482</li> </ul>	<ul style="list-style-type: none"> <li>• Prayas: 451</li> <li>• Committee Meeting Adherence: 90%</li> </ul>	<ul style="list-style-type: none"> <li>• Safety training manhours 66,571</li> <li>• Total Recordable Work related Injuries 43</li> </ul>	<ul style="list-style-type: none"> <li>• Number of Spontaneous Recognition Given: 11,284</li> </ul>

## GFL Commitment to Human Rights

Our Human Rights Policy reflects our unwavering commitment to upholding human rights and our belief that every individual is inherently entitled to them. We have established strong frameworks that embed respect for human rights within all our policies and practices, supported by comprehensive due diligence processes to proactively identify, address, and mitigate potential risks throughout our value chain. By design, our business model and strategy inherently present minimal risk to human rights. Our Human Rights policy is our public commitment and is available on our website:

<https://gfl.co.in/upload/pages/690365d7885abea62605b4c9cfa0b069.pdf>

Our Company is committed to protecting and promoting the human rights of our employees, local communities, and all individuals affected by our operations, including suppliers and contractors, wherever we operate. This commitment is guided by globally recognized frameworks such as the UN Global Compact Principles, ISO 26000, the SA 8000 International Standard, the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities, as well as all applicable laws and regulations. Our SA8000 certification is under review for extension.

Our Social Performance Team (SPT) is responsible for implementing and sustaining SA8000 requirements. The team conducts comprehensive risk assessments and holds regular meetings to review and enhance the effectiveness of our social accountability systems. To ensure ongoing compliance and continual improvement, monthly audits are carried out at individual sites, complemented by quarterly cross-location audits led by the SPT Committee. During FY 2024–25, 15 employees received training as SA8000 internal auditors, further reinforcing our commitment to social responsibility and ethical business practices.



## Governance and Policy Framework

We have embedded respect for human rights in our organisational culture through a robust governance framework:

**Policy Commitment:** Our Employee Relations Policy (HR/43) prohibits child and forced labour, ensures freedom of association, promotes equal opportunity, and embraces diversity and non-discrimination.

**International Alignment:** We benchmark our practices against global frameworks such as ISO 26000, SA 8000, and BRSR guidelines.

**Grievance Redressal:** We operate transparent and accessible channels including an Ethics Helpline, HR Buddy portal, and periodic engagement surveys to capture and resolve employee concerns.

**Performance Monitoring:** Regular internal audits and risk assessments across our operations and supply chain help us identify and proactively address potential labour or human rights risks.



We are proud to report **zero reported grievances or violations** related to labour rights or human rights during 2024-25.

We follow the ISO 26000 framework to steer our social responsibility initiatives. This guideline enables us to establish systems and processes that embody our commitment to ethical and socially responsible operations.

Through alignment with ISO 26000, we reaffirm our respect for society and the environment—key pillars of our long-term sustainable growth.





We strengthen our commitment to human rights by actively participating in global initiatives such as the UN Global Compact, the UN Women's Empowerment Principles (WEPs), and the WASH program under the WBCSD.

## WEP Principles:

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

At GFL, social responsibility forms the foundation of our operations, underscoring our dedication to ethical conduct, social accountability, and sustainable progress. Guided by globally recognized standards, we ensure respect for human rights and social equity in every aspect of our business. Our people are not only our most valuable assets but also our key differentiators, driving long-term organizational success.

The HR function plays a pivotal role in enabling the Company to address ethical considerations that go beyond financial outcomes. It also helps steer the organization's strategic direction and adapt to evolving operational models.

### 2. Support the UN Sustainable Development Goals (SDGs)

GFL is committed to advancing the UN Sustainable Development Goals (SDGs), aligning its business initiatives and community programs to actively contribute to all 17 goals. Each year, the Company conducts an SDG Campaign to promote, engage, and drive the Act4SDGs agenda among both internal and external stakeholders.

### 3. Implementation of the 7 Principles of WEPs

As a signatory to the UN Women's Empowerment Principles (WEPs)—an initiative launched in 2010 by UN Women and the UN Global Compact—we are committed to embedding gender equality across our business operations. Guided by international labor and human rights standards, these principles help us foster gender equity within the workplace, marketplace, and broader community.



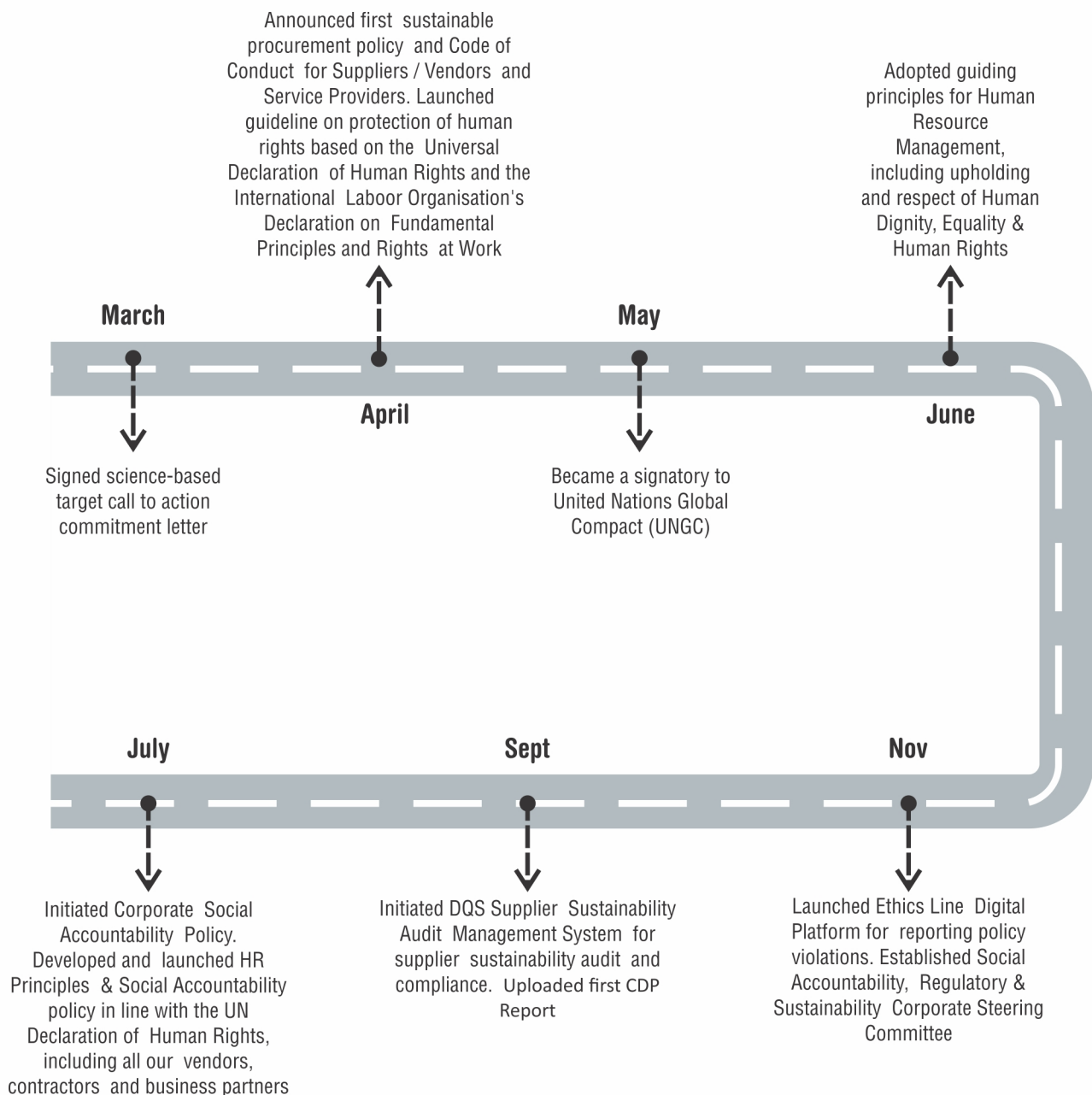


## 4. WASH

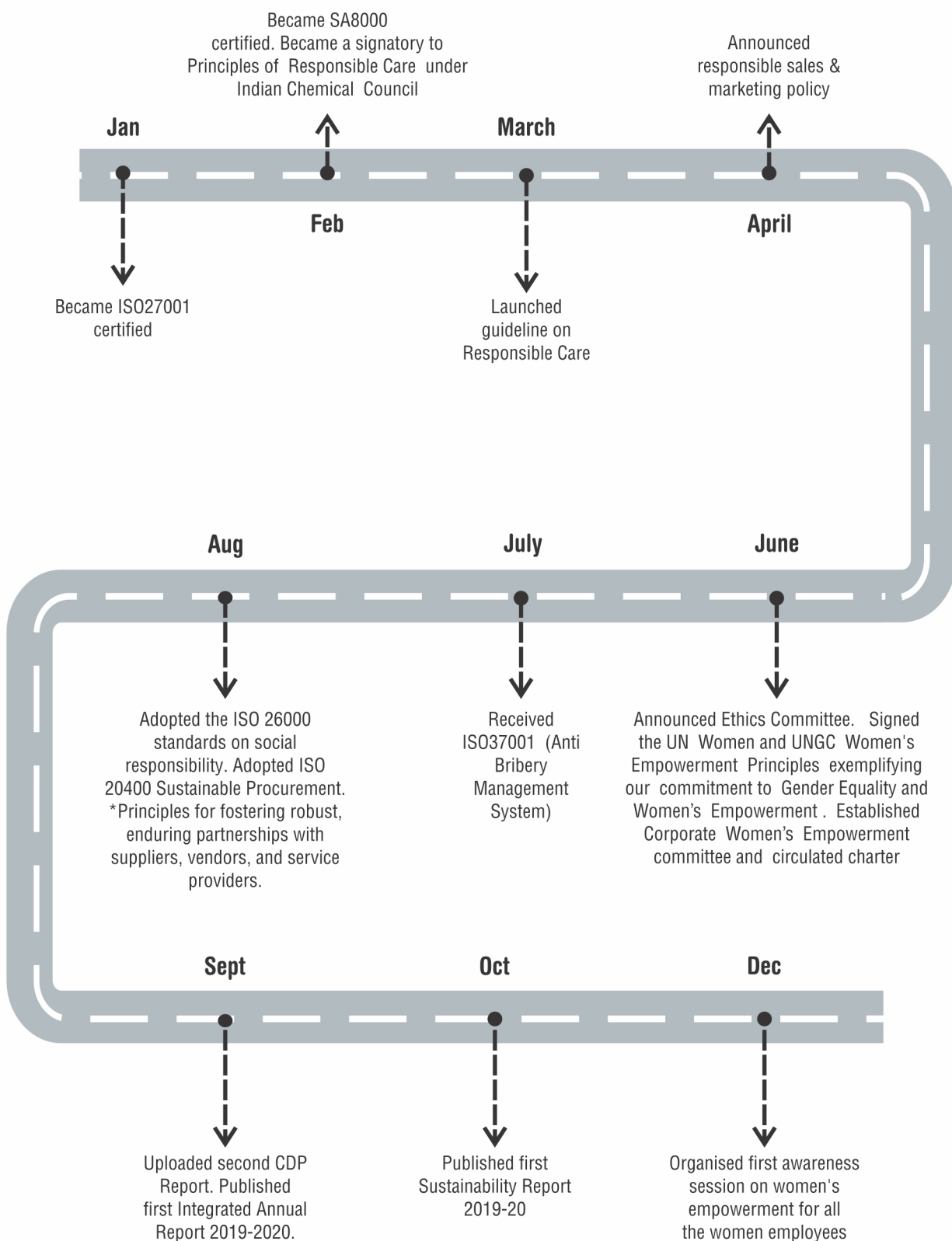
Access to safe water, sanitation, and hygiene is essential for human health and overall well-being. Water is the foundation of all life on Earth, sustaining natural ecosystems and human progress alike. Yet, rapid population growth, urbanization, and increasing demands from agriculture, industry, and energy have significantly intensified global water stress. Today, more than a billion people still lack access to clean drinking water—a challenge that affects every aspect of life. Achieving global WASH (Water, Sanitation, and Hygiene) targets by 2030 will require accelerating progress fourfold.

By endorsing the WASH Pledge in 2022, we committed to ensuring access to clean water, safe sanitation, and hygiene for all employees across our direct operations within three years. We are also working to extend these initiatives to all our sites and engage every employee in fostering a culture of sustainability and hygiene.

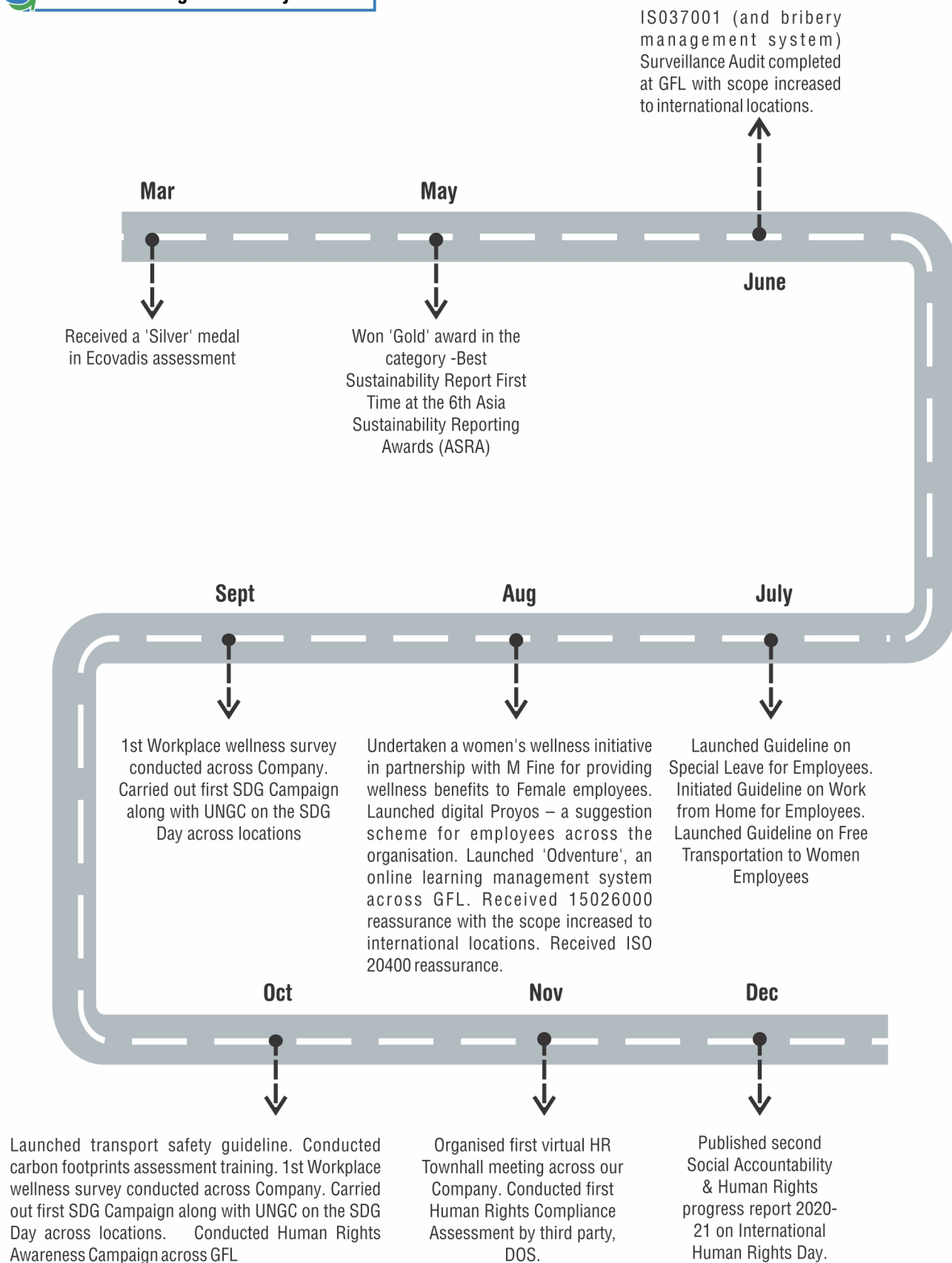
### GFL Human Rights Journey 2019



## GFL Human Rights Journey 2020

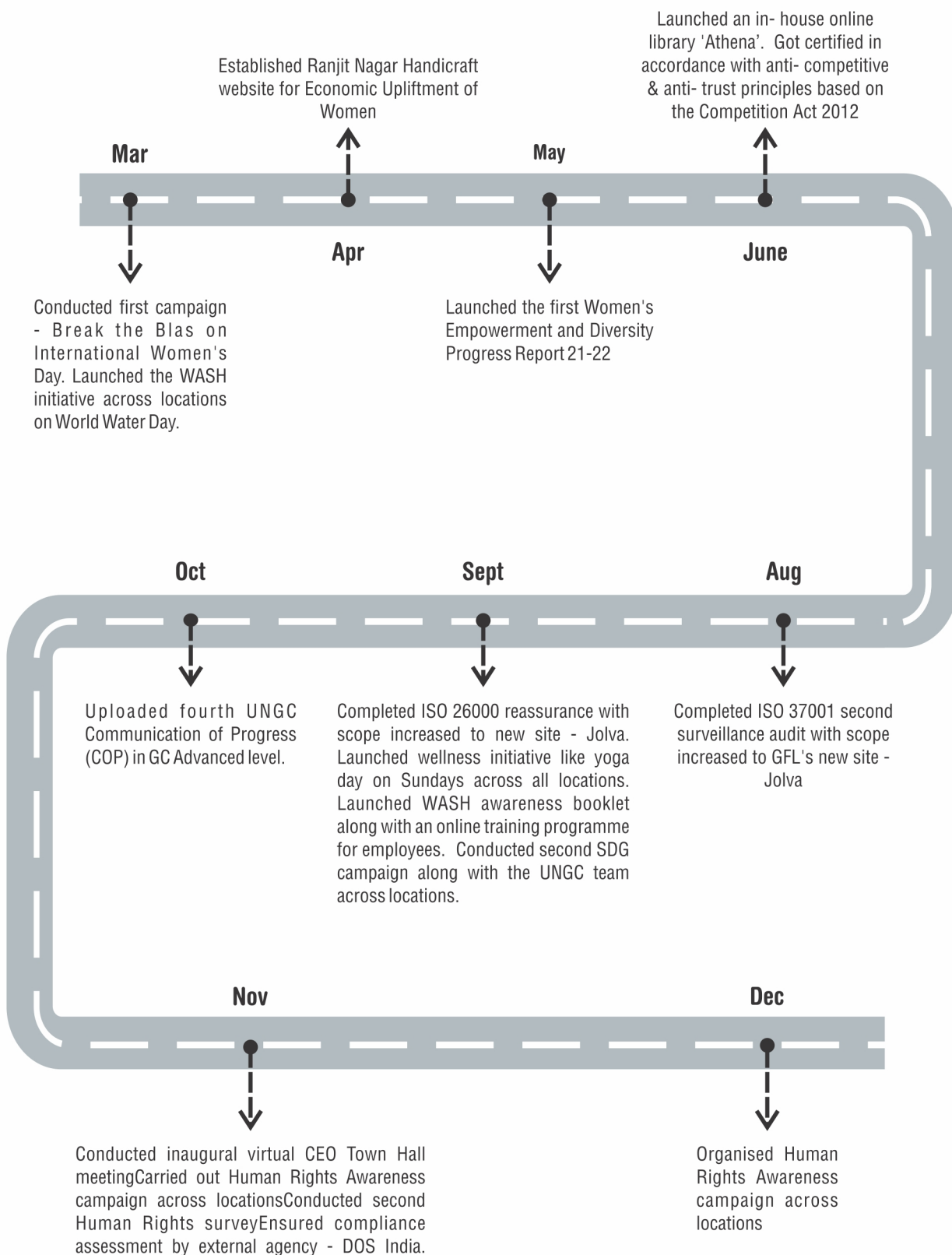


## GFL Human Rights Journey 2021

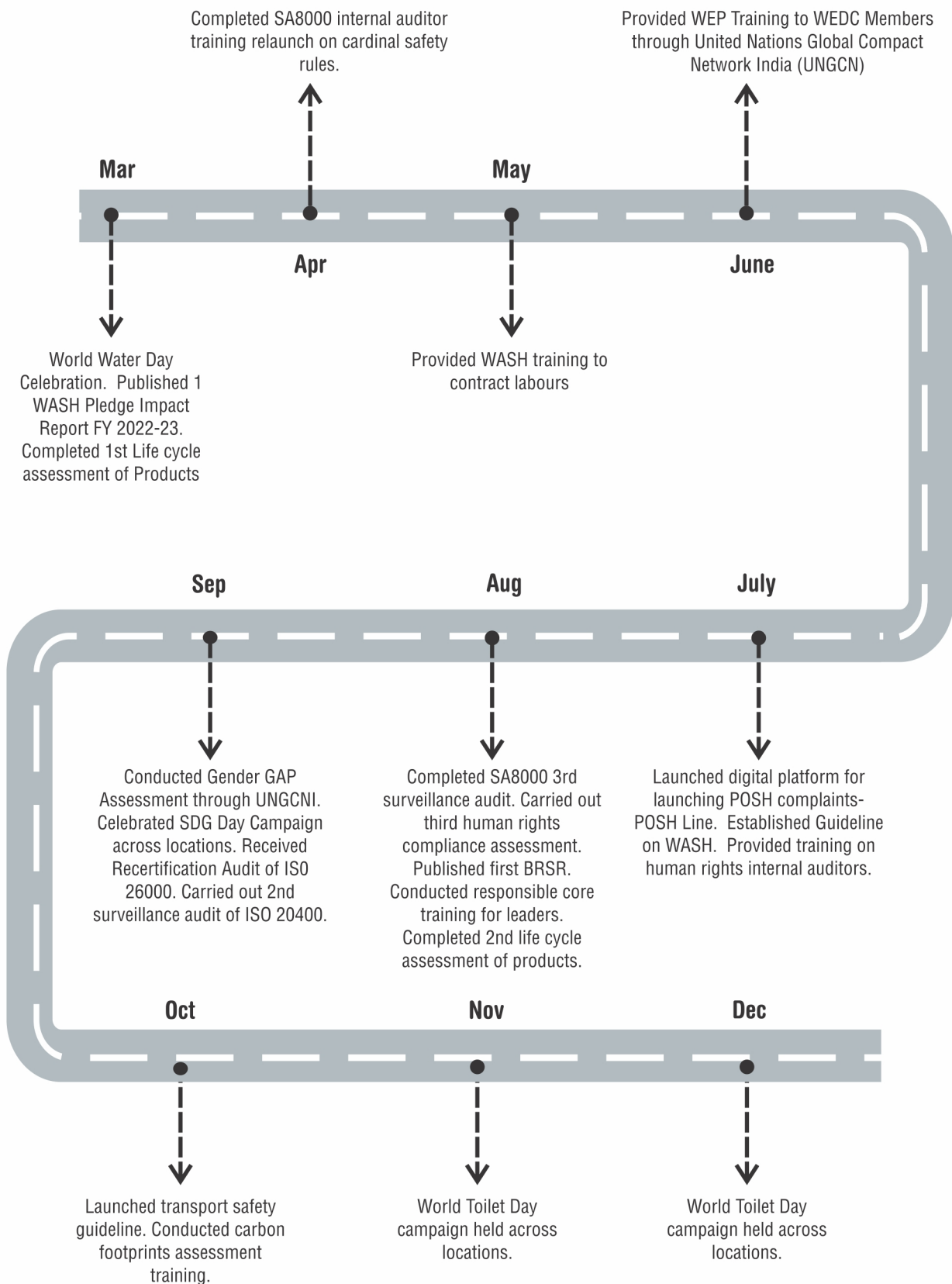




## GFL Human Rights Journey 2022

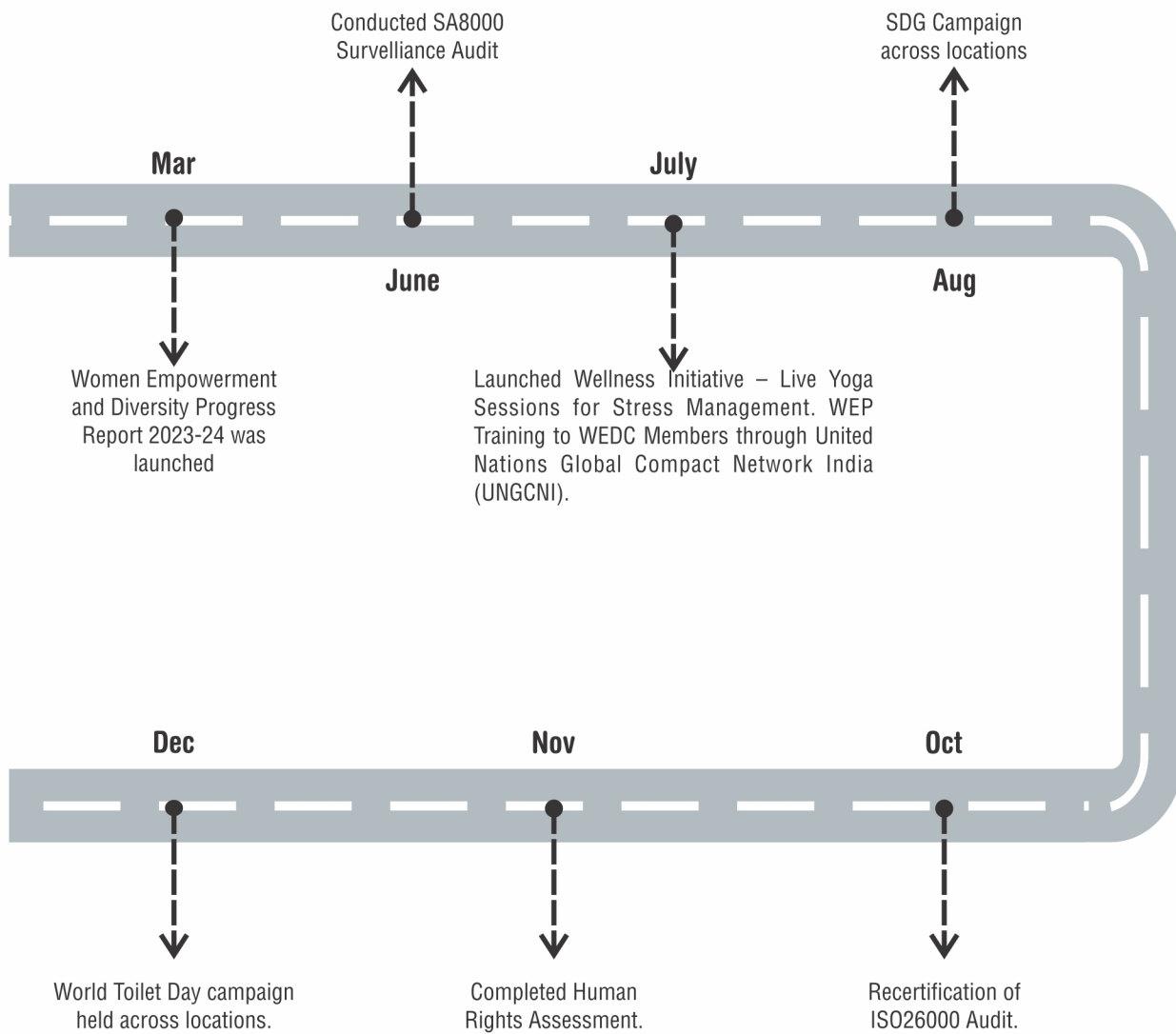


## GFL Human Rights Journey 2023



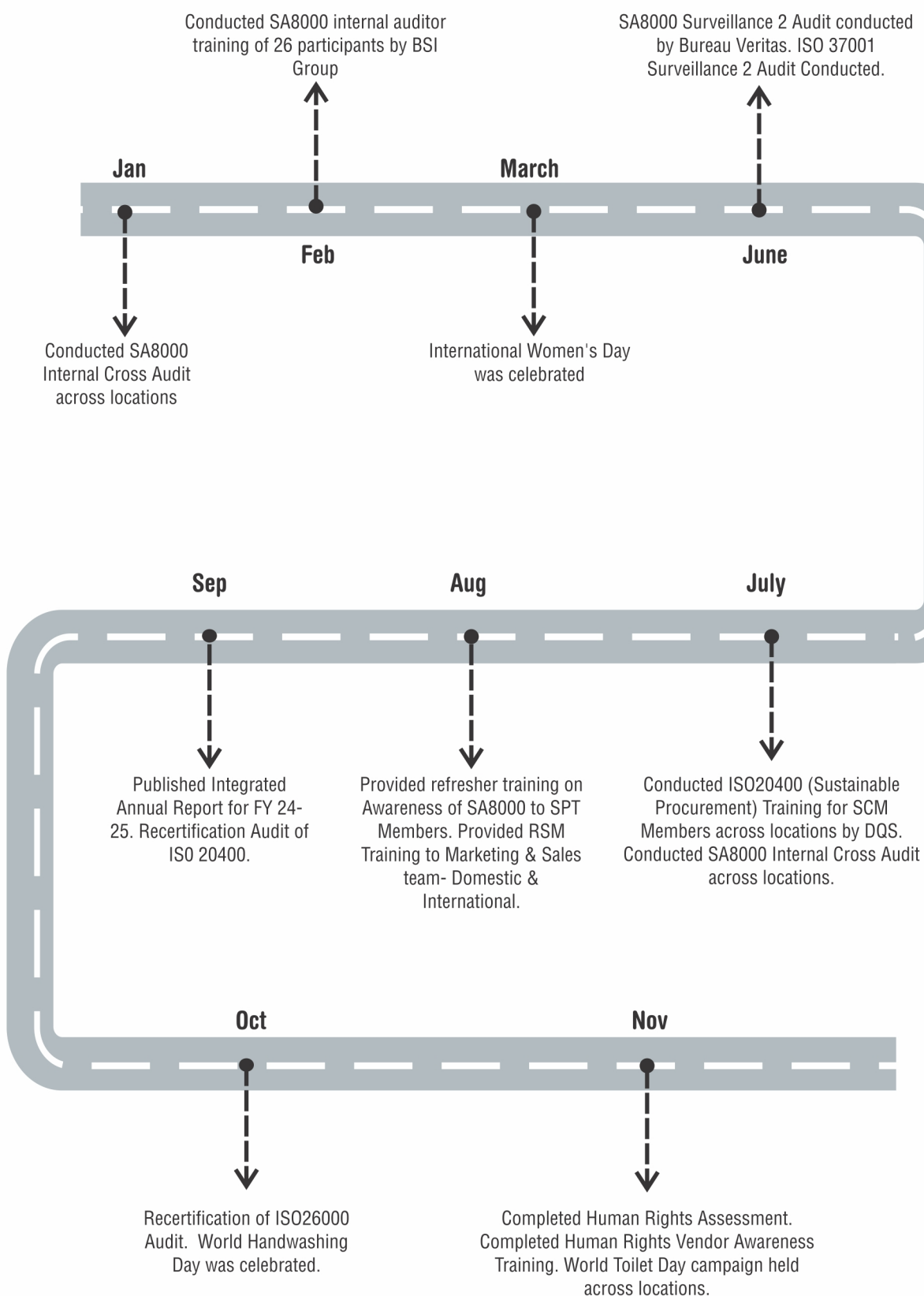


## GFL Human Rights Journey 2024





## GFL Human Rights Journey 2025



## **GFL's Approach – NURTURING RELATIONSHIPS FOR HOLISTIC VALUE CREATION**

At GFL, we believe that true progress arises from collective growth. Our relationships with stakeholders — including shareholders, lenders, suppliers, employees, government authorities, and communities — are built on mutual respect and a shared long-term perspective. These partnerships serve as key drivers of our growth journey, strengthening our identity and enabling us to honour our diverse commitments. By integrating financial performance with social responsibility, we strive to build an organisation that remains grounded, forwardlooking, and capable of creating lasting value across both economic and human dimensions.

**We maintain continuous engagement with our wide stakeholder base through structured communication channels, digital platforms, and direct interactions. These initiatives help us identify stakeholder expectations, collect timely feedback, and align our sustainability approach with broader social and environmental priorities.**



### **Operations**

All employees are expected to uphold the law in their interactions with colleagues, clients, business partners, and the broader community. Completion of the Company's Human Rights Policy training, along with modules on social accountability and human rights, is mandatory for both new hires and existing employees. GFL's Human Rights Policy is detailed in the Employee Handbook, which is shared with every team member. We also ensure the protection of all personal data entrusted to us through strong administrative, technological, and organizational safeguards.

### **Supply Chain**

Our suppliers, customers, and business partners share our commitment to upholding human rights. Compliance with this policy, which reinforces our human rights principles, is mandatory for all partners. Information should only be collected when necessary for a legitimate and defined purpose. Failure to implement or maintain appropriate security measures and protocols may result in disciplinary action. All corporate partners are also required to participate in the Social Accountability and Human Rights Awareness Program.

### **Community**

In accordance with global human rights standards, we are committed to protecting the rights of local communities and the individuals who live and work within them. We regularly evaluate the environmental impact of our operations on surrounding areas and work to minimize these effects through active community engagement and social initiatives. We also promote awareness of human rights and social responsibility among communities, highlighting their alignment with the Sustainable Development Goals (SDGs).

## Governance:

To integrate human rights effectively throughout our value chain, we place strong emphasis on maintaining a solid governance structure. We regularly review and enhance our governance frameworks, policies, and processes to ensure alignment with leading practices. Our Company's leadership has formed an 'Ethics Committee' responsible for designing, implementing, and monitoring initiatives that promote discipline in the areas of Social Accountability, Social Responsibility, Fair Business Practices, and Human Rights. Supporting this body, the Social Accountability & Corporate Social Responsibility Committee executes human rights-related policies on the ground. This Committee has been established to provide oversight and strategic direction on issues related to Human Rights, Women's Empowerment, Gender Equality, WASH (Water, Sanitation, and Hygiene), Sustainable Procurement, Responsible Sales & Marketing, and Corporate Social Responsibility.

The Responsible Sales & Marketing Committee safeguards customer rights, while the Sustainable Procurement Committee ensures human rights compliance across the supply chain in line with sustainability standards. This year, we further advanced our commitment by integrating WASH initiatives into workplace practices under the WBCSD framework. We have successfully conducted Sustainable Procurement audit for ISO20400 certification through a third party in the month of September this year.

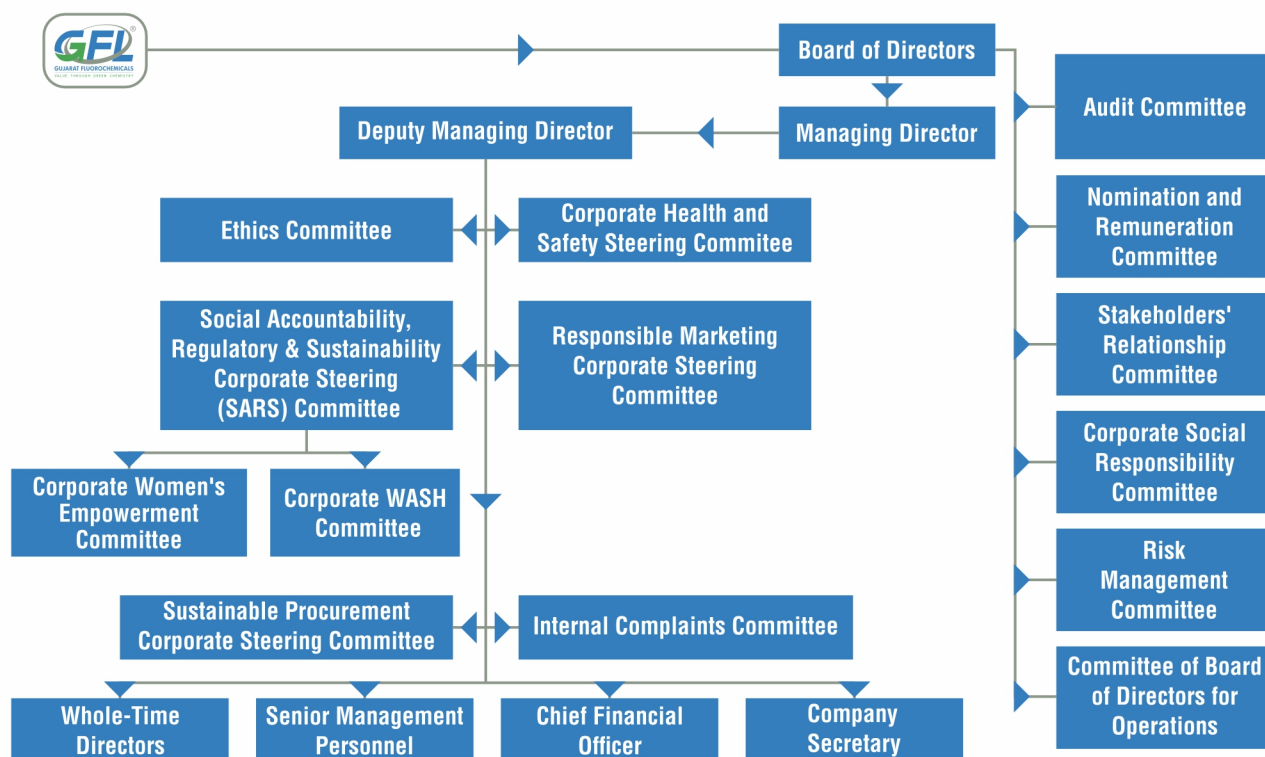
All committees meet regularly to review progress and guide the Company's Social Accountability and Human Rights agenda. Additionally, the Women's Empowerment Committee and Internal Complaints Committee investigate and address cases

of harassment, violence, discrimination, and other violations. Employees are encouraged to report any suspected breaches of human rights through the Ethics Committee or via [ethicsline@gfl.co.in](mailto:ethicsline@gfl.co.in).

At GFL, we recognise that robust governance is fundamental to achieving superior performance and sustaining institutional trust. Rooted in transparency, ethical integrity, and accountability, our governance philosophy ensures that our core values are consistently reflected in strategic and operational decisions. The organisation's direction is guided by a seasoned and independent Board of Directors, whose diverse expertise, inclusive composition, and prudent oversight strengthen governance effectiveness and drive long-term value creation.

We view governance as an evolving, impartial framework that adapts to changing business dynamics, mitigates emerging risks, and safeguards stakeholder interests — ensuring that our decisions remain balanced, resilient, and aligned with our purpose.

Our comprehensive governance framework clearly defines the structure through which the organisation is directed, managed, and monitored. It articulates the distinct roles and responsibilities of the Board of Directors and its Committees, Senior Management, Shareholders, and other Stakeholders. Guided by transparent policies, established procedures, and sound principles, the framework promotes disciplined oversight, informed decisionmaking, and sustainable value creation across all levels of the organisation.





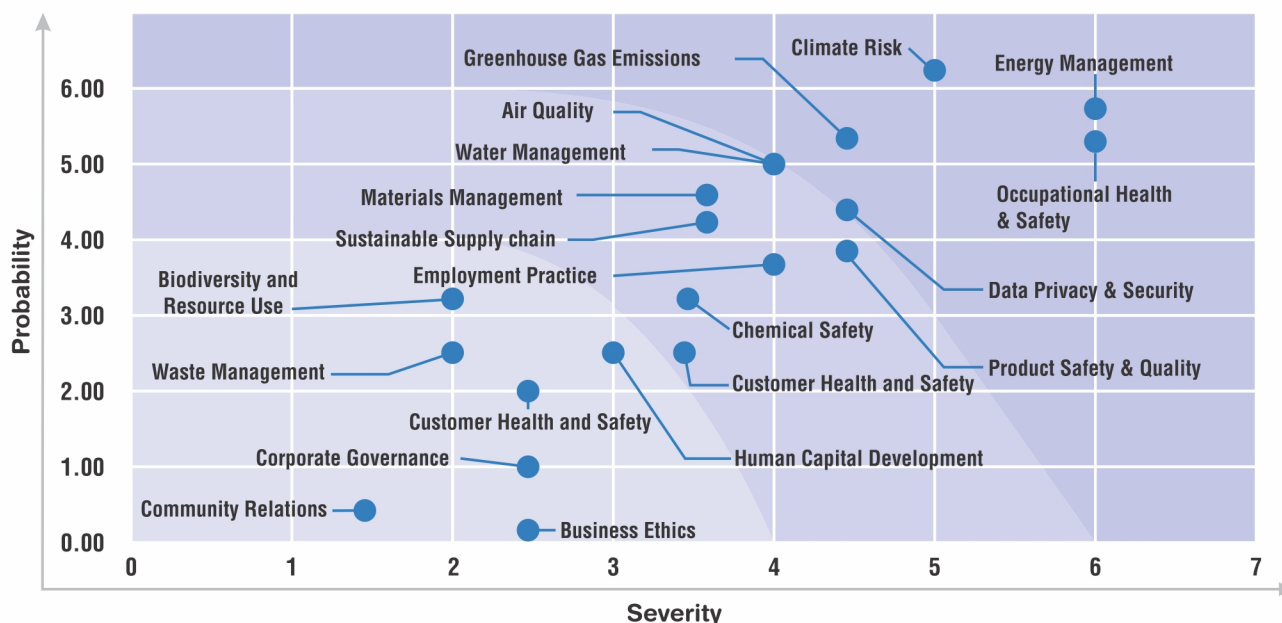
## Materiality & Stakeholder Engagement

We embed sustainability as a strategic priority that spans the spectrum of business objectives, Stakeholder expectations, and long-term enterprise value. Based on a materiality-focussed framework, our approach prioritises the identification of the issues that are most consequential – aligning environmental and social imperatives with strategic intent and on-the-ground execution. To further strengthen this approach, we conducted a comprehensive Materiality Assessment in FY 2023-24 to identify high-priority ESG topics. This assessment was reviewed and reaffirmed in FY 2024-25 to ensure continued relevance amidst changing Stakeholder expectations, regulatory developments, and sustainability trends. The material topics identified now form the foundation for our ESG strategy, performance metrics, and alignment with global frameworks such as the SDGs and SASB.

## Materiality Assessment Process

- 1. Benchmarking:** Reviewed disclosures and ESG practices of global and domestic peers
- 2. Topic Identification:** Mapped emerging sustainability themes relevant to GFL's sectors and operations
- 3. Internal Scan:** Analysed GFL's strategic goals, ESG risks and historical performance.
- 4. Cross-Functional inputs:** Gathered insights from internal teams to validate and contextualise ESG priorities
- 5. Prioritization and Alignment:** Finalised material topics based on impact, Stakeholder relevance and alignment with SDGs and ESG frameworks

## Materiality Matrix Developed Based on the Data Analysis



Material Topic	GRI	EcoVadis	SASB	SDG	UNGC
Occupational Health & Safety	GRI 403: Occupational Health and Safety	<ul style="list-style-type: none"> <li>Employee health and safety</li> <li>Working conditions</li> </ul>	Operational Safety, Emergency Preparedness & Response • RT-CH-540a.1 • RT-CH-540a.2	  	Principle 1 and 2
Data Privacy & Security	GRI 418: Customer Privacy	<ul style="list-style-type: none"> <li>Employee Health and Safety</li> <li>Working Conditions</li> <li>External Stakeholder Human Rights</li> <li>Responsible Information Management</li> </ul>			Principle 1 and 2

## Stakeholder Engagement

### Synchronising Goals with Evolving Stakeholder Expectations

We view Stakeholder engagement as a strategic imperative integral to GFL's long-term success. By fostering open, two-way dialogue with customers, partners, employees, and communities, we continue to synchronise our priorities with their shifting expectations. This inclusive approach bolsters trust, cultivates transparency, and drives innovation. It also enables us to make more informed, responsible decisions that promote sustainable growth. We believe that lasting value is created when Stakeholders are constantly consulted and actively engaged in shaping outcomes that benefit business, society, and the environment as a whole.

### Employees

We recognise that our employees are central to delivering customer value, executing our strategy, and strengthening the GFL brand. As ambassadors of our purpose and partners in progress, they are the key contributors to our sustained success. We are committed to nurturing their growth potential, ensuring their well-being, fostering an inclusive and forward-thinking work environment.

How We Engage	Engagement Frequency	Focus Areas	Material Topics Linked
Structured and focused training programmes	Quarterly feedback sessions and townhall meetings	Health, safety and environment	Occupational health and safety
HR forums	Training and safety sessions throughout the year	Capability building	Employee diversity
Focused group discussions		Development and enhancement of skills	Fair and transparent people process
Employee engagement events		Career growth opportunities	Talent attraction and retention
Regular updates through emails		Well-being and mental health	Human rights
Employee-oriented work policies		Work-life balance and human rights	Talent development
Employee satisfaction surveys		Rewards and recognition	Employee well-being and engagement
Employee Safety Survey		Work environment and policies	
		Grievance Redressal Mechanism	



## Human Rights and Social Accountability Risk

1. Identify the Risks	2. Assess Impact and Likelihood of Risks	3. Determine Gross Risk Score (GRS)
4. Assess Mitigation Risk Score (MRS)	5. Determine Residual Risk Score (RRS)	6. Create Risk Rainbow

We implement a comprehensive employee engagement plan designed to promote ongoing communication and active participation across all levels of the organization. This includes regular CEO town halls, stay interviews, skip-level meetings, and the establishment of various committees to strengthen employee involvement and transparency. Our HR Mitra initiative facilitates daily interaction between HR and shop floor employees, ensuring continuous dialogue. To further enhance engagement, we run a structured on-the-spot recognition program, SpotOn, and actively support Quality Circle and Six Sigma initiatives. We also organize a range of team-building and cultural events—such as Family Day, International Women's Day, Safety Day, Earth Day, and Environment Day—to foster collaboration and inclusivity. Additionally, our

biannual employee newsletter, Pulse, keeps everyone updated on company developments. Through these collective initiatives, we have successfully achieved zero hours lost due to employee relations issues and maintained an attrition rate well below industry benchmarks.

At GFL, social responsibility is embedded in every aspect of our operations, underscoring our dedication to ethical conduct, social accountability, and sustainable progress. Guided by globally recognised standards, we strive to uphold human rights, promote social equity, and ensure responsible practices across all dimensions of our business.

## Supply Chain & Our Operations

We place immense value on our ecosystem and stakeholders, a commitment reflected in our deeply embedded sustainability practices. As a responsible corporate organisation, we actively align with the United Nations Sustainable Development Goals (SDGs) and work collaboratively with our supply chain partners to reduce emissions, uphold human rights, and drive community development that fosters inclusive and equitable growth. We maintain long-term partnerships with our suppliers, ensuring adherence to our Business Partner Code of Conduct and the highest standards of responsible sourcing. Recognising the vital role our suppliers play in enabling sustainable operations, we prioritise transparency, ethical practices, and continuous improvement across the value chain.

## Value Proposition

Implement a Vendor Voice Portal to facilitate interactive feedback, ensure a fair and non-discriminatory approach toward all suppliers, and integrate advanced virtual communication platforms such as Polycom, Cisco Webex, Zoom, and Microsoft Teams to enable seamless and efficient collaboration.

## Engagement Frequency

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

## How We Engage

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

## Focus Areas

At the heart of our operations lies a strong commitment to maintaining transparent, fair, and accountable supply chain practices. We rigorously assess our suppliers based on their financial stability, reputation, and service quality, while also providing access to insights that promote sustainability, innovation, and technological advancement across the supply chain.

Our SA8000 Certification is under review for extension. This certification reflects our adherence to globally recognised social standards and reinforces our responsibility toward social accountability throughout our value chain, encompassing vendors, contractors, and business partners.

Our Social Performance Team (SPT) plays a key role in upholding and advancing SA8000 requirements. The team conducts comprehensive risk assessments and holds regular meetings to monitor the effectiveness of social accountability systems. Through monthly site-level audits and quarterly cross-location audits, the SPT ensures consistent compliance and fosters continuous improvement. In FY 2023–24, we further enhanced our social responsibility framework by training 15 employees as certified SA8000 internal auditors. To increase visibility and reinforce accessibility, SPT members at all sites have been issued distinctive jackets. This measure is intended to help employees easily recognize and comfortably approach them with any concerns or issues.



Additionally, we have aligned our social responsibility initiatives with the ISO 26000 framework, which provides strategic guidance for responsible and sustainable business practices. This alignment underscores our commitment to integrating ethical, social, and environmental considerations into our operations — strengthening our foundation for long-term sustainable growth. We have successfully conducted the re-audit by DQS for ISO26000 across Units and Offices including international locations.

## **Creating a Sustainable Supply Chain**

Sustainability is embedded in every aspect of our procurement operations. We promote ethical sourcing and environmental responsibility through our Sustainable Procurement Policy and Supplier Code of Conduct. These frameworks apply to all suppliers and vendors, with annual targets for awareness, training, and compliance audits by utilising innovative platforms such as the DQS NXT platform and SAP. Our procurement practices are aligned with ISO 20400:2017, UN Global Compact principles, Key focus areas include:

-  **Human rights and labour law compliance**
-  **Fair labour practices and inclusive employment**
-  **Emission reduction and resource circularity**
-  **Conflict-free sourcing and renewable inputs**
-  **Full audit coverage of top 50 suppliers annually**



This hands-on approach strengthens resilience across our supply chain and bolsters our environmental and social commitments.

Reinforcing our dedication to sustainable procurement, we have aligned our practices with the ISO 20400 Framework, successfully completing a re-audit in September 2025, which reaffirmed our adherence to global best practices in responsible sourcing. In addition, we conducted training sessions for Commercial team members across all locations to enhance their understanding and implementation of the ISO 20400 (Sustainable Procurement) principles within day-to-day procurement operations.

## **Responsible Sales & Marketing**

We leverage our Responsible Sales and Marketing Policy to integrate ethical, transparent, and lawful practices across the value chain. This framework is aligned with global sustainability and governance standards, ensuring integrity in all customer and partner interactions. According to our framework, we are 100% compliance with client ethical codes and anti-trust regulations. We conduct Regular audits, internal assessments, and training ensure consistent implementation of RSM practices and continuous improvement. Our sales and marketing efforts are driven by a well-defined ten-point agenda, demonstrating our steadfast commitment to integrating Responsible Sales and Marketing (RSM) principles into every aspect of our business operations.

## **Embracing Local Procurement and Community Engagement**

Central to our supplier initiatives is a strong focus on local procurement, reflecting our commitment to empowering and uplifting local communities. Guided by structured policies, we ensure the effective implementation of this approach, driving economic growth at the grassroots level. In addition to prioritising locally sourced goods and services, we engage closely with communities through various initiatives — generating direct and indirect employment, supporting access to essential goods and services, and providing comprehensive ancillary assistance.

## Customer Centricity

At GFL, we place strong emphasis on product innovation and meaningful customer engagement. By leveraging diverse platforms — including digital channels and participation in industry exhibitions — we strive to broaden our market presence, gain valuable insights, and build lasting relationships with both existing and potential customers. Our unwavering focus on quality is reflected in consistently high customer satisfaction ratings, underscoring our commitment to excellence. We also encourage customers to share their feedback easily through our corporate website. (For additional details, refer to page 90 of the Integrated Annual Report.)

Transparency and integrity form the foundation of all our communication practices, which are guided by the following principles:

**Fair and Professional Representation:** Ensuring our products and services are presented accurately, ethically, and with professionalism across all communication platforms.

**Thorough Review Process:** Rigorously evaluating all external communication materials, supported by plagiarism checks, to uphold authenticity and confidentiality.

**Consistent Visual Identity:** Maintaining a cohesive and recognisable brand image in accordance with our Corporate Identity Manual, ensuring clarity and consistency across stakeholder interactions, physical locations, and marketing materials.

We established enduring partnerships with leading global organisations, reflecting the strength of our market presence and the confidence we inspire. Driven by a skilled marketing team, a well-aligned distribution strategy, and prompt customer service, we ensure an exceptional customer experience. These efforts enable us to stand apart, delivering unmatched value and nurturing long-term, trust-based relationships.

- **Truthfulness and Substantiation:**  
All company claims are verified and supported with credible evidence to ensure accuracy and integrity.
- **Ethical Data Handling:**  
Customer data is collected, used, and stored responsibly, never shared or sold without explicit consent.
- **Transparent Comparisons:**  
Comparisons with competitors are factual, fair, and free from distortion.
- **Price and Margin Integrity:**  
We refrain from discussing prices, profits, or margins with competitors and avoid any anti-competitive practices.
- **Fair Supply and Distribution:**  
We uphold fairness and non-discrimination in our supply and distribution practices, ensuring equitable access to our products.
- **Commitment to Fair Competition:**  
We promote fair competition by adhering to ethical standards and industry regulations in all business practices.
- **Honest Representation:**  
The Company is represented truthfully and fairly at all forums, trade shows, and conferences.
- **Authentic Content:**  
All marketing and communication materials are accurate, transparent, and free from misleading claims.
- **Customer Education:**  
We ensure customers are well-informed on safe product usage through clear instructions and hazard warnings.
- **Product Safety:**  
Our products include clear usage directions and hazard information to ensure safe handling.

*For more details on Community Engagement and Responsible Marketing, please refer to page 90-93 of the Integrated Annual Report.*

## Training and Communication

To strengthen awareness and understanding of our Human Rights Policy Framework, GFL has established robust communication channels and comprehensive awareness programmes for employees, contractors, vendors, and other stakeholders. A dedicated clause on human rights obligations is incorporated into all business contracts, reinforcing shared accountability. Additionally, our Human Rights Policy is detailed in the Employee Handbook, which is provided to all employees. As part of the onboarding process, every new hire signs a declaration affirming their adherence to GFL's principles of social accountability and responsibility.

We maintain a vigilant approach to preventing any form of human rights violation across our supply chain. Regular awareness campaigns are conducted to educate employees, contractors, subcontractors, and service providers on key human rights topics, including forced labour, discrimination, and workplace equality. These efforts are supported through the distribution of informative materials and pamphlets to ensure widespread understanding. We are committed to maintaining a supply chain completely free from human rights abuses.

Our Social Accountability and Human Rights Awareness Programme is mandatory for both permanent and contractual employees, ensuring organisation-wide compliance. All employees are required to complete the training modules available on our Learning Management System (LMS). GFL actively engages with a broad spectrum of stakeholders — including customers, suppliers, vendors, and local communities — to better understand their expectations and align our strategies with their priorities. This engagement fosters trust, transparency, and shared value creation.

In addition to continuous feedback mechanisms, we conduct regular meetings to discuss key social accountability and responsibility issues. These sessions serve as open forums for stakeholders to raise concerns or suggestions, reinforcing our culture of ethical conduct, responsiveness, and long-term collaboration.

During FY 2024-25, there were no complaints, legal cases, rulings, or fines against the company regarding human rights violations, sexual harassment, and discrimination in employment reported from any site of the Company. We also conducted Human Rights Awareness sessions for more than 75 business partners and have received a copy of their human rights policy. We have added a new training video for our Human Rights module to impart more training to the employees as well as our partners on the 30 Human Rights and its principles.



## Conducting Human Rights Impact Assessment & Due Diligence

We demonstrate our strong commitment to human rights through our endorsement of the UN Global Compact, aligning closely with its Ten Core Principles and the 'Protect, Respect and Remedy' Framework. These initiatives reflect our global dedication to embedding human rights principles deeply within our organisational culture and integrating them across all our operations worldwide.

Achieve organisation's objectives on carbon neutrality, further investments in Renewable energy and collaboration with carbon sequestration organizations may be prioritized.

Review documents on roles, responsibilities, authorities, and accountabilities thoroughly for inclusion of social responsibility and ESG areas.

Identify mechanisms for detecting discrimination or human rights violation occurring in within stakeholder premises that need to be clearly defined and integrated into the system.



## Human Rights Impact Assessment



### Step 1:

Developing a thorough understanding of the connection between business operations and human rights requires clear awareness of boundaries and active stakeholder engagement. We consistently evaluate our policies, systems, and processes to identify how each function or business unit may impact human rights.

**During the year, we successfully completed the SA8000 Surveillance Audit for our Dahej and Ranjitnagar manufacturing facilities, reaffirming our strong commitment to social accountability. In parallel, we concluded our ISO 37001 Surveillance Audit for Anti-Bribery Management for our Domestic locations. These milestones reflect our unwavering dedication to upholding the highest ethical standards and promoting responsible, transparent, and sustainable business practices.**

We also successfully obtained recertification for ISO 26000 (Social Responsibility) and ISO 20400 (Sustainable Procurement), extending their applicability to our global operations. In addition, DQS India conducted our comprehensive Human Rights Compliance Assessment (HRCA) across multiple sites, evaluating existing processes and implementing targeted corrective actions to drive continuous improvement. The assessment involved a mix of structured and unstructured interviews with key stakeholders, including employees, local communities, contractors, and suppliers across different locations. The HRCA was carried out at seven sites — Noida, Dahej A, Dahej B, Ranjitnagar, Vadodara, Germany, and the USA — focusing on evaluating human rights impacts within three critical domains.

 <p><b>Employment Practices</b></p>	 <p><b>Community Impact</b></p>	 <p><b>Suppliers &amp; other business partners</b></p>
--	--	---

## Step 2:

The next stage focuses on evaluating our overall score and determining the most significant Salient Human Rights Issues for GFL. This process helps us narrow down the broad spectrum of potential human rights concerns, prioritising those where our influence is greatest and where the impact is most substantial.

The following section presents a summary of our Human Rights Impact Assessment results for the reporting period (April'24 - November'25):

		FY 2024-25			FY 2023-24		
	Location	Score obtained	Maximum Score	% Score	Score obtained	Maximum Score	% Score
Social Accountability & Human Rights Parameters	Dahej- A	333	350	95	321	350	92
	Dahej-B	334	350	95	321	350	92
	Ranjitnagar	328	350	94	345	350	99
	Noida & Vadodara	341	350	97	335	350	96
	EU	346	350	99	346	350	99
	US	335	350	96	337	350	96

## Step 3:

GFL reviews the findings of the Human Rights Impact Assessment to identify and prioritise risks associated with its salient human rights issues.

## Step 4:

The final phase focuses on the ongoing monitoring of both identified and emerging issues to assess potential risks and implement appropriate mitigation or corrective actions. Insights derived from our due diligence processes are systematically integrated into our operations, ensuring that strong policies, frameworks, and management systems are in place to detect, address, and prevent potential risks related to social accountability and human rights across our business and value chain.

As part of our broader commitment to social responsibility, we also maintain continuous engagement with local communities and stakeholders to identify possible human rights impacts and develop effective remediation measures.

For a detailed overview, please refer to the Integrated Annual Report FY 2024–25, Chapter: Nurturing Relationships for Holistic Value Creation (pages 88–93).



## Human Rights Issues, Taking Actions & Results

GFL places strong emphasis on upholding human rights across all business agreements and contractual relationships. We adopt a proactive approach by conducting awareness sessions to ensure that our vendors and suppliers clearly understand and comply with human rights standards. We continuously work to deepen our understanding of both the potential and actual human rights impact across our value chain and operations. Our goal is to strengthen the risk assessment process to identify emerging patterns, high-risk areas, and root causes, enabling us to address issues effectively and efficiently. To ensure compliance with our Human Rights Policy, we employ a combination of internal and external assessment mechanisms — including self-assessment questionnaires, scheduled and surprise on-site audits of independent suppliers, vendors, and service

providers, as well as employee and workplace well-being surveys.

As part of our human rights due diligence framework, GFL has also engaged professional experts to evaluate our established systems and processes. The objective is to identify and address areas with significant human rights implications and to implement necessary corrective and preventive measures for continuous improvement. This approach has provided the organisation with a deeper understanding of its human rights impact and the need for further mitigation and remediation initiatives. The topics listed below represent our current priority areas — not exhaustive, but reflective of key human rights themes the company actively monitors and addresses.

## No Discrimination & Diversity

GFL firmly believes that every individual, irrespective of any form of discrimination, is entitled to fundamental human rights — a principle deeply rooted in our organisational values and legacy. The Company and its associates are committed to an equal employment opportunity policy, a cornerstone of our vision to be recognised as an “Employer of Choice.”

All HR policies and practices at GFL are designed to promote fairness, inclusivity, and equal opportunity for all employees. We maintain a zero-tolerance approach toward discrimination as “We are an Equal Opportunity Employer and we do not discriminate applicants while recruiting /hiring for reasons of race, color, religion, gender, sexual orientation, national origin, age, marital or veteran status, medical condition or disability, or any other legally protected status, motherhood status, medical status like Hepatitis or HIV, political affiliation, union membership.” Every employee, irrespective of role or level, is expected to treat colleagues with respect and dignity, fostering a workplace culture grounded in fairness and mutual respect.

Equal opportunity at GFL extends across all stages of employment — including recruitment, selection, appointment, training, learning and development, promotion, participation in company activities, and other employment conditions. We are dedicated to attracting, developing, and retaining high-calibre talent across all business verticals, while advancing our commitment to human rights, diversity, inclusion, employee engagement, and continuous learning. Our aim is to nurture a values-driven culture where employees grow in alignment with the company’s sustainable expansion.



In line with our social responsibility, we also prioritise local employment, offering opportunities to individuals from communities surrounding our manufacturing facilities — a practice that strengthens our connection with the regions we operate in. GFL has a robust talent acquisition strategy focused on identifying talented, motivated, and ethically driven professionals. Our recruitment efforts span leading universities and business schools across India, supported by a comprehensive and structured training programme that prepares new talent to contribute meaningfully to the organisation’s growth.

GFL continues to engage with reputed academic institutions to build enduring partnerships, ensuring a steady inflow of young, capable professionals who are equipped to lead the company into the future.



## Total Number of Employees (Domestic)

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

Sr.no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	2,969	2,870	97	99	3
2.	Other than permanent (E)	82	67	82	15	18
3.	Total employees (D + E)	3,051	2,937	96	114	4
Workers						
4.	Permanent (F)	436	436	100	0	0
5.	Other than permanent (G)	3,521	3,452	98	69	2
6.	Total workers (F + G)	3,957	3,888	98	69	2

### b. Differently abled employees and workers:

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

For more details, you may refer to page 174 of the Integrated Annual Report.

	FY 2024-25 (Turnover rate in current FY)		FY 2023-24 (Turnover rate in previous FY)		FY 2022-23 (Turnover rate in previous FY)	
	Men	Women	Men	Women	Men	Women
Permanent Employees	31%	41%	17%	20%	30%	40%
Permanent Workers	12%	0%	12%	20%	18%	0%

For more details, you may refer to page 175 of the Integrated Annual Report 2024-25, available on our website. GFL's employee recruitment and selection policy is founded on the principles of fairness, equality, and non-discrimination, in alignment with the 1958 mandate to eliminate discrimination in employment and occupation. Clear and comprehensive guidelines have been established to ensure adherence to these principles, all of which are detailed in the Employee Handbook.

As part of the onboarding process, every new employee is required to sign a declaration confirming their acceptance of and commitment to these guidelines. The policy framework is aligned with the following ILO.

## Conventions:

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

The Company is an equal opportunity employer, adhering to the provisions of the Equal Remuneration Act, 1976, and ensuring that there is no gender-based discrimination in compensation or employment practices for any category of work.

Employee performance is systematically assessed over a six-month evaluation period prior to confirmation. Performance reviews for all employees are conducted using the principles of normal distribution and relative evaluation, ensuring fairness, objectivity, and merit-based growth.

## GetResults! Program

Our Performance Management System (PMS) upholds the principles of fair treatment, objectivity, transparency, and non-discrimination, thereby fostering a strong performance-driven culture within the organisation. In 2022, we introduced our second flagship initiative, GetResults! inspired by the book “The Four Disciplines of Execution.” The programme is designed to help leaders stay focused on strategic priorities, strengthen individual accountability, and create a consistent rhythm of execution across all levels of the organisation. The GetResults! programme is structured into three distinct phases:

Target Setting	Review Mechanism	Dashboard Mechanism
Identifying Wildly Important Goals (WIGs) and Broadly Important Goals (BIGs).	Conducting weekly action reviews and monthly target reviews.	Focussing on lead measures and maintaining a scoreboard.

Through this structured approach, we strive to accelerate goal attainment and enable transformative progress across the organisation. This year we have initiated the Target Setting and Review Mechanism exercise in the company across all locations and functions.



**Review Mechanism Session Conducted at Noida**



## Review Mechanism Session Conducted at Vadodara



### Details of performance and career development reviews of employees and workers:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24* (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total ©	No. (D)	% (D/C)
<b>Employees</b>						
Male	2870	2,610	91	1,805	1,022	57
Female	99	91	92	90	38	42
<b>Total</b>	<b>2,969</b>	<b>701</b>	<b>91</b>	<b>1,895</b>	<b>1,060</b>	<b>56</b>
<b>Workers</b>						
Male	3,888	436	11	6,186	1,024	17
Female	69	0	0	107	0	0
<b>Total</b>	<b>3,957</b>	<b>436</b>	<b>11</b>	<b>6,293</b>	<b>1,024</b>	<b>16</b>

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



### Number of Employees Promoted/Upgraded

2024-25	2023-24	2022-23
369	552	667



### Gender Equality & Representation

Gender equality is a cornerstone of sustainable development and essential for upholding universal human rights. In line with this commitment, we carry out detailed gender impact assessments to evaluate how our laws, policies, and programs influence gender equality. This proactive approach ensures that our actions consistently promote and strengthen equality between women and men.

Participation/Inclusion/Representation of women	Total	No. and Percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	2*	0	0%

\*Key Management Personnel exclude Managing Director as he has been counted in Board of Directors.

As a proud signatory to the UN Women's Empowerment Principles (WEPs)—established in 2010 by UN Women and the UN Global Compact—we are committed to embedding gender equality across all aspects of our business. Guided by international labour and human rights standards, these principles serve as a framework for advancing gender equality within the workplace, marketplace, and community. Our dedication to this cause is reflected in the various initiatives undertaken to implement the seven WEPs throughout the organization.



## WEP 1 Implementation

In line with the seven Women's Empowerment Principles (WEPs), GFL has established a dedicated Corporate Women Empowerment & Diversity Committee to lead this important initiative and ensure alignment with the UNGC Principles on Women's Empowerment. In support of WEP 1, we have set annual targets and formulated a detailed Annual Action Plan for FY 2024–25 to steer our efforts and promote tangible progress in advancing women's empowerment across the organization.

WEP Action Plan 2024-25			
KRA	Index	Target	Achievement
Conduct Gender Gap Assessment of the organization to improve score%. Base line assessment to be done in July and Final assessment in December	% Improvement	25%	Base line score - 60% Final assessment not conducted
Achieve the targeted number of Women employees in GFL Business	Number	150	114
Achieve number of mandays of training of women employees	Mandays	5	9 Mandays
Promote women entrepreneurs while engaging suppliers and vendors.	Number	2 in each site	1 supplier in Noida

The number of employees is of the InnoxGFL group excluding the Wind Business.

## WEP 2 Implementation

In alignment with WEP 2, GFL has implemented robust policies that emphasize fair recruitment and performance evaluation processes. Our HR frameworks are designed to promote equality and prevent discrimination, ensuring that all employees and stakeholders have access to equal opportunities. To cultivate a culture of respect and inclusion, we conduct comprehensive training programs on Gender Sensitivity, Diversity & Inclusion, and the Code of Conduct for all employees — including new hires and contract workers.

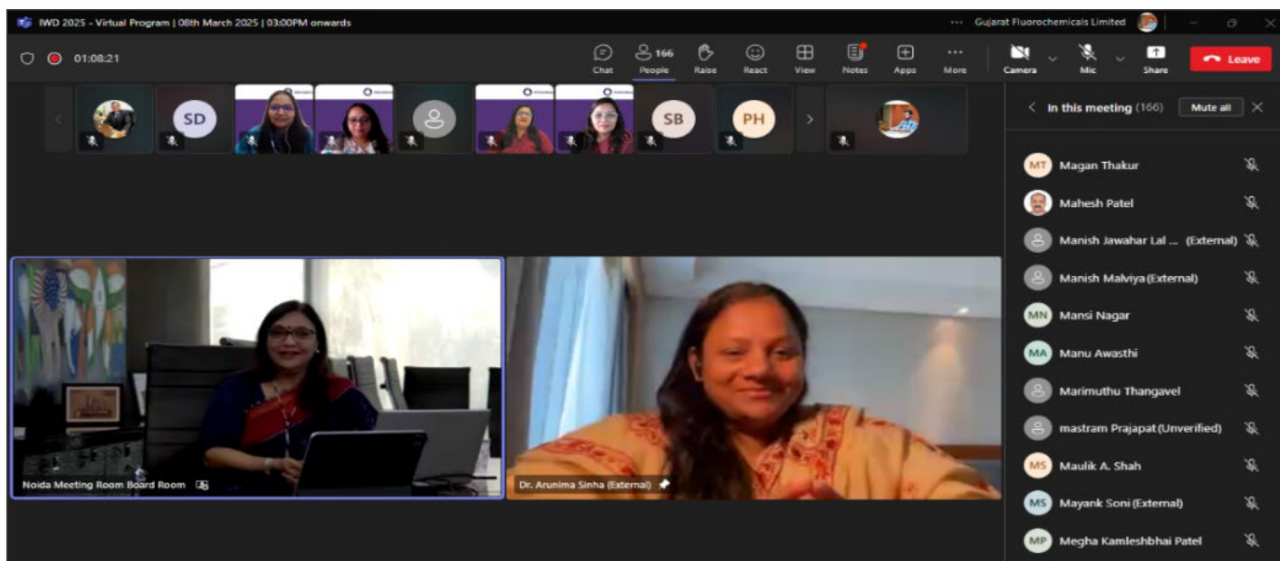
As an equal opportunity employer, GFL adheres to the Equal Remuneration Act of 1976, ensuring that there is no gender-based pay discrimination for work of a similar nature.

Number of Women Employees (Permanent)	FY 24-25	FY 23-24	FY 22-23	FY 21-22
<b>Total</b>	114	107	79	62

Every employee undergoes a six-month performance evaluation period before confirmation. Performance assessments are conducted using the principles of normal distribution and relative evaluation to ensure fairness and objectivity. GFL also actively promotes the inclusion of persons with disabilities, fostering awareness and advocacy for their employment. As of March 31, 2025, the Company has three permanent and two contract differently-abled employees.

## WEP 3 Implementation

To support a healthy work-life balance, we offer flexible working hours along with extended weekends — all Saturdays off at our corporate offices and alternate Saturdays off at our manufacturing plants. We also allow employees to take special leave and provide work from home facilities under special circumstances such as personal illness, illness of spouse, children and family, natural calamity, educational purpose and during transfers to other locations. Women employees returning from maternity leave have been given flexibility by reducing the working hours from 9 to 6 hours per day for a period of three months which in turn provides greater flexibility and a smoother transition back to work. PRATIBHA AWARD, a new initiative dedicated to recognizing and celebrating the exceptional contributions of our women employees has been launched this year. The PRATIBHA AWARD aims to honour those who have demonstrated outstanding performance, leadership, and dedication in their roles. There has been introduction of 3 new Recognition categories in our internal SPOTON Award for women to recognise and celebrate the outstanding contributions of women across the INOXGFL Group. GFL has been awarded as one of the Most Preferred Workplaces for Women 2025-26 by TEAM MARKSMAN.



## International Women's Day Seminar Webinar- Dr. Arunima Sinha

### WEP 4 Implementation

The organization has implemented a well-defined framework for employee career growth and development, firmly rooted in individual merit. To objectively identify and execute targeted development plans, we utilize tools such as the 9-Box Assessment, 360-Degree Feedback, Development Centres, Individual Development Plans (IDPs), and Mentoring — all integral components of our HiPo Identification Framework. Our training and development framework ensures learning opportunities are accessible to all employees, including contract staff. Training effectiveness is evaluated through pre- and post-assessments, while the practical application of learning and behavioral changes from video-based programs are measured through post-learning action plans and subsequent feedback from managers or department heads.

Our commitment to gender equality is further reinforced by initiatives such as providing Women's Empowerment Principles (WEPs) training to members of our Women Empowerment and Diversity Committee (WEDC) in collaboration with UNGCNI. A step forward in this direction is an empanelment of INOX GFL's Learning Team with Avtar, an industry veteran on the subject. We identified 11 Avtar Certified Diversity Professional Certification who not only learned the concept and were sensitized the DEI Principles but also learnt the industry trends and best practices on effectively driving DEI Culture and embedding it into the organization's DNA. The certified employees on DEI will internally collaborate on driving the ethos of promoting Gender Diversity and Equity at Innox GFL.

The Women's Empowerment Principles (WEPs) offer organizations a strong foundation for advancing gender equality and promoting women's empowerment within the workplace, marketplace, and community, thereby creating meaningful benefits for both businesses and society as a whole.



## WEP 5 Implementation

GFL recognizes that Women's Empowerment and Diversity are integral to its human resources strategy, contributing not only to individual growth but also to broader societal advancement, thereby driving both economic and social development. By endorsing the UN Women and UN Global Compact (UNGC) Women's Empowerment Principles, the Company reaffirms its strong commitment to promoting gender equality and empowering women. In alignment with the UNGC framework, GFL is equally committed to maintaining the highest standards of legality, ethics, environmental stewardship, and professionalism.

To reinforce these commitments, the following policies have been instituted:

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

## WEP 6 Implementation

GFL's Corporate Social Responsibility (CSR) initiatives are closely aligned with the Sustainable Development Goals (SDGs) and are designed to "Energize, Involve, and Enable Communities to achieve their full potential." Our CSR framework is built on three key pillars — Community Participation, Sustenance, and Strategic Partnership Building. Out of the 17 SDGs, GFL's initiatives directly support 16 goals, underscoring our strong commitment to driving meaningful, community-centric contributions toward global sustainability.

At our Ranjitnagar facility, we empower women through the Handicraft Centre, where they produce eco-friendly items such as jute bags and soy wax candles. Our Mobile Healthcare Unit (SWASTHYAM) delivers free medical services to neighbouring villages, while initiatives in organic farming, animal husbandry, and WASH (Water, Sanitation, and Hygiene) enhance livelihoods and well-being among local farmers, women, and youth. The company has planted over 6,800 trees across 4 acres in Ranjitnagar village, contributing to local environmental improvement and global climate change efforts. Additionally, GFL organized a large-scale tree plantation at the Ranjitnagar Outpost Police Station, where 1,800 oxygen-producing trees were planted with support from the United Nations Global Compact Network India (UNGONI) and local volunteers. For more details, please visit our company website using the link:

[https://www.gfl.co.in/Responsible\\_Community\\_Development.php](https://www.gfl.co.in/Responsible_Community_Development.php)



## WEP 7 Implementation

GFL reaffirms its steadfast commitment to the Women's Empowerment Principles (WEPs) through continuous and transparent action. Progress on our WEP-related initiatives has been documented in line with the WEP Transparency & Accountability (T&A) Framework, using the prescribed Essential Indicators, and published on our official WEP company profile page. To strengthen this commitment, we have carried out gender gap assessments and issued periodic progress reports to monitor and enhance our efforts toward advancing gender equality and women's empowerment within the organization. These initiatives reflect our proactive approach to creating an inclusive, equitable, and empowering workplace where women can thrive and make meaningful contributions.



Regular updates on our progress are available to all stakeholders on our company website, with past reports accessible through the following link:

[https://www.gfl.co.in/Women\\_Empowerment\\_and\\_Diversity.php](https://www.gfl.co.in/Women_Empowerment_and_Diversity.php)

## No Child Labor

In accordance with local legislation pertaining to the minimum age of employment, we are dedicated to preventing the use of child labor inside the organization. Our GFL "no child labor" policy reaffirms our adherence to both the United Nations Convention on the Rights of the Child and ILO Convention No. 182. All potential workers must provide their age verification documentation with their job applications as part of our recruitment procedure. All candidates under the age of eighteen are automatically disqualified.

We don't hire anyone under the age of eighteen and follow the same rules for contract laborers. A specific clause mentioning the prevention of child labor is specified in the service contracts/purchase orders, and we also ensure that our suppliers and service providers are adhering to these terms. None of our operations and suppliers pose the risk of child labor or exposure of young employees to hazardous working conditions.

## No Forced/Compulsory/Bonded Labor, Slavery & Harassment

GFL upholds the dignity of labor and maintains a zero-tolerance policy toward forced, bonded, or compulsory labor, including penal or debt bondage practices. The Company's policies, procedures, and guidelines are designed to respect and safeguard the right to life and freedom from inhumane or degrading treatment for all employees and contractual workers. In alignment with international standards, GFL strictly adheres to the ILO Conventions 29 and 105 on the abolition of forced labor. These principles are embedded in the Company's HR Operations Manual and Employee Handbook, ensuring that ethical labor practices are consistently followed across all operations.

The Company fully complies with the Factories Act, 1948, maintaining an eight-hour workday and six-day workweek, with provisions for weekly rest, overtime compensation, and leave benefits. We also adhere to the Payment of Minimum Wages Act,

1948, ensuring fair and equitable compensation for all workers. As part of our onboarding process, employees are required to sign a declaration confirming their acceptance and adherence to these policies. Being a free-will employer, GFL allows employees to resign voluntarily at any time upon serving the required notice period stated in their appointment terms. To foster a safe and respectful workplace, all employees and contract workers undergo regular training and awareness programs on the Prevention of Sexual Harassment (POSH). There are no significant risks of forced or compulsory labor, slavery, or harassment within our operations or supply chain. GFL has established a Protection & Compliance Framework and an Ethics Committee to address any concerns related to forced labor, anti-slavery, or human trafficking. The framework reinforces our no-retaliation policy, ensuring that all grievances can be raised freely and addressed transparently.

In FY 2024-25, there was no complaint received from any stakeholder/s regarding human rights violations, forced/compulsory/bonded labor, Slavery, and Sexual Harassment in employment reported from any site of the Company.

## POSH TRAINING MANHOURS



Location	FY24-25
Dahej A	382
Dahej B	180
Ranjitnagar	168
Vadodara	36
Noida & ROI	106
TOTAL	872

## Health & Safety

At GFL, Health and Safety form an integral part of our core values, and we are deeply committed to achieving ZERO HARM by fostering active participation and ownership across all organizational levels. Guided by strong leadership commitment, we have established a comprehensive Occupational Health and Safety (OHS) Management System aimed at creating a safe, healthy, and resilient workplace. Our approach is proactive, inclusive, and preventive, embedding safety into every operational process. The system encompasses well-defined policies,

procedures, and practices designed to identify, assess, and mitigate workplace hazards while promoting employee well-being and ensuring full compliance with statutory health and safety regulations. We also ensure active involvement of contract workers' representatives in all safety initiatives, reflecting our dedication to providing a secure and supportive environment for everyone within our value chain.

Consistent with our Safety, Health, and Environment (SHE) Policy, we continue to strengthen our management systems and operational excellence. Our Ranjitnagar and Dahej Units have been certified for:

**ISO 14001:2004 – Environment Management System**

**ISO 18001:2007 – Occupational Health and Safety Management System**

**ISO 9001:2008 – Quality Management System**

For further details, please refer to the Natural Capital section of our Integrated Annual Report.



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

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

GFL has established a premier Social Accountability and Corporate Social Responsibility Steering Committee to guide its sustainability and climate-related efforts. The Committee's core mission is to align business objectives with sustainability goals, ensuring long-term organizational success. Its scope includes addressing climate risks, promoting circularity through water and waste management, protecting biodiversity, enhancing health and safety practices, advancing sustainable procurement and customer-centric initiatives, and strengthening

employee and labour management. By integrating the triple bottom line—social, economic, and environmental considerations—into the corporate strategy, the Committee supports responsible growth. It also oversees health and safety systems to foster a secure and supportive workplace environment.

### Leadership & Accountability

### H&S Management System

### Capability Development

### Process Safety

### Workplace Safety

## Occupational Health and Safety Framework

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

### Safety Observation (SO)

### Incident Investigation

### Standard, Rules & Procedure (SR&P)

### Pollution Prevention (PP)

### Capability Development & Communication (CD&C)

### Product Safety Stewardship (PS)

### Security (Physical + Cyber)

### Distribution Stewardship (DS)

### Process Safety Management (PSM)

### Emergency Response and Planning (ERP)

## Ensuring Occupational Health and Safety

At GFL, we remain dedicated to maintaining exceptional standards of health, safety, and sustainability across all areas of our business. The well-being of our employees, customers, and the communities we serve is central to our approach, and we continue to make significant investments in safety programmes and sustainable operations. Rather than limiting ourselves to regulatory requirements, we strive to build a strong culture of safety excellence at every level of the organisation. In line with this commitment, our workforce received 66,571 hours of safety training during the reporting year. Additionally, sustainability forms an integral part of our strategic decisions, ensuring continuous efforts toward reducing our environmental impact and supporting initiatives that contribute positively to the planet.

## Top Management Commitment

### A. Policy Framework

### B. Organisation

### C. Resources

### Responsible Care



### Top Management Commitment

Policy Framework ► Organisation ► Resources



Feedback and Report

Planning and dissemination of Safety and Health action plan - policies, goals & plan.

Report on results, put Improvement plans in place, review targets, & re-evaluate systems.

PLAN  
DO  
Monitor and Evaluate  
ACT  
QUICK

Implementation of education, Hazop, Emergency Action Plan, Contractor Safety, PSM, Incident Reporting, RCA, Occupational Health protection

Evaluating results of plan Implementation and evaluation of Incidences and audits.

### Key Result

Incident-Free Operations | Good Health | Compliance





## Occupational Health and Safety Training

At GFL, safeguarding the health and safety of everyone who steps into our facilities—employees, contractors, and partners—is a core responsibility we take extremely seriously. We view safety not merely as a requirement, but as a shared value woven into the very fabric of our daily operations.


Over the past year, we delivered an extensive spectrum of training programmes designed to equip our workforce with the knowledge and readiness needed to work safely and confidently. These sessions covered essential subjects such as Safety SOPs, correct use of personal protective equipment (PPE), safe work practices, hazard identification, and emergency response protocols. Every module was designed to build awareness, strengthen decision-making, and inspire proactive safety behaviour.

A key driver of our strong safety culture is our Safety Committee, a collaborative body comprising both employees and contracted workforce members. This committee actively oversees safety initiatives, reviews practices, and encourages open dialogue on potential risks. Their contributions ensure that safety remains a collective responsibility and a routine part of our operational rhythm.

In total, we invested 66,571 hours in comprehensive occupational health and safety training last year—an achievement that reflects our commitment to continuous learning and our belief that informed people are safer people. At GFL, every hour spent on training strengthens our pledge to create a workplace that is safe, secure, and supportive for all.

## 66,571 hours- Comprehensive Occupational Health & Safety

We hold regular Safety Committee meetings to assess the progress of various Environment, Health, and Safety (EHS) initiatives and evaluate their implementation across our operations. These meetings bring together GFL employees and representatives from contract partners, fostering collective responsibility for maintaining safe manufacturing practices. Minutes of the meetings are circulated, and progress updates are shared periodically to ensure transparency and accountability. To strengthen our safety culture, occupational health training programs are conducted for both permanent and contract employees, tailored to their specific areas of exposure. Several initiatives have also been launched to promote the health and well-being of our workforce, including:

Pre-employment and periodic medical examinations for all employees and contract workers	
Dental and general health check-up camps	
Blood donation drives	
First aid training sessions	
I am a Safety Leader programme	
Contract Labour safety awareness campaign	

Leveraging technology, GFL has developed “Suraksha Setu,” a digital EHS platform designed to track and monitor leading and lagging safety indicators. This system enhances transparency and provides top management with real-time insights into field-level implementation and overall EHS performance, ensuring continuous improvement and sustainability across the organization.

## Total Hours Spent on Safety Training During the Period

Location	Total No. of Hours Spent on Safety Training FY 2024-25
Dahej - A	13,368
Dahej - B	27,775
Ranjitnagar	24,995
Noida & Other Offices	434
<b>Total</b>	<b>66,571</b>



## Product Safety & Stewardship Training-Vadodara



## Safety Committee

We place strong emphasis on our Safety Committee, which serves as a cornerstone in safeguarding the health and safety of our workforce. Through a collaborative and inclusive approach, the Committee unites representatives from diverse departments and contract partners, leveraging their collective expertise and insights to strengthen workplace safety practices and drive improved safety outcomes.



## Composition and Structure of the Committee

**Plant-Level Safety Committees:** Each plant has a dedicated Safety Committee comprising representatives from operations, maintenance, and support functions, along with contract partners, ensuring balanced and inclusive representation across all levels. GFL Corporate Health and Safety Committee

**(GCHSC):** At the corporate level, the GCHSC, consisting of senior leadership members, provides strategic oversight for all safety policies and initiatives. Chaired by the Deputy Managing Director (Dy. MD) and CEO, the committee convenes on a monthly basis to review progress and guide continuous improvement in safety performance.



## Key Functions of the Committee

- **Monthly Safety Reviews:** Unit Heads conduct monthly safety performance reviews during Unit APEX Committee meetings, while the GCHSC evaluates overall safety outcomes and compliance across all units.

**Policy and Procedure Development:** The Committee is responsible for developing and periodically updating safety policies, emergency response plans, hazard communication procedures, and PPE protocols, ensuring continuous alignment with best industry practices.

- **Risk Assessment and Hazard Identification:** Regular risk assessment and hazard identification exercises are undertaken using advanced methodologies such as the Risk Assessment Matrix (RAM) to proactively mitigate potential hazards.
- **Training and Capacity Building:** A range of training initiatives are conducted on emergency preparedness, hazard communication, and PPE usage. The flagship 'Train the Trainer' program has strengthened internal capability, maintaining a pool of 108 trained safety professionals across different sites.
- **Incident Investigation and Reporting:** The Committee systematically investigates incidents, identifies root causes, and implements corrective and preventive measures, while maintaining comprehensive documentation for continual improvement.
- **Communication and Recognition:** Monthly Safety Mass Communication forums serve as platforms to share key statistics, critical learnings, and best practices. Employees demonstrating exemplary commitment to safety are acknowledged and celebrated through structured recognition programs.



## Safety Campaigns

At GFL, we take pride in conducting impactful safety campaigns throughout the year, designed to promote employee well-being and strengthen a culture of safety awareness. These initiatives, inspired by insights from past incidents and global best practices, actively engage employees across all levels. By fostering a shared sense of responsibility towards safety, these campaigns have led to measurable improvements in safety performance and helped reinforce a culture of continuous vigilance and care.



## Hazard Identification and Risk Assessment

GFL follows a proactive and systematic approach to identifying hazards and assessing risks, ensuring the safety of all employees and stakeholders. Our practices are continuously enhanced through employee participation and the integration of advanced technologies. This ongoing commitment not only protects our people but also reflects our focus on operational excellence, reliability, and long-term sustainability.

Electrolytes		FY 2024-25	FY 2023-24	FY 2022-23
Work-related injury	Nos.	196	218	257
Fatalities	Nos.	5*	0	0
LTIFR	%	0.68	0.68	0.26



\*Including workers

Following Safety Campaigns are Conducted:

Permit to Work (PTW)

Cardinal Safety Rules (CSR)

Hot Work Permit

10 Commitments to Zero Harm

### 1 Monthly Safety Mass Communication:

safety statistics and critical incidents from the previous month are disseminated to all employees through Unit Heads and senior leadership. The initiative also includes recognition of employees who demonstrate exceptional commitment to workplace safety.

### 2 Safety Action Meetings (SAM)

Dedicated meetings are conducted to address high-risk scenarios, with a focus on strengthening Barrier Health Management (BHM) and reinforcing preventive safety measures.

### 3 Specialised Structures and Simulations:

An Acrophobia Training Structure has been developed to help employees overcome fear of heights, enhancing confidence and safety while working at elevated locations.

### 4 Monthly Theme-Based Safety Campaigns:

Comprehensive campaigns are organised around critical operational themes such as Work at Height (WAH), line breaking, and hot work, promoting continuous safety awareness and behavioural reinforcement.

### 5 Permit-to-Work (PTW) Self-Assessment:

A concise, one-page Emergency Response Plan (ERP) has been introduced for high-risk activities, alongside self-assessment mechanisms for PTW systems to ensure preparedness and compliance.

### 6 Emergency Control Centre:

A dedicated Emergency Control Centre has been established to facilitate prompt, coordinated, and efficient management of emergencies across operations.

### 7 Safety Scorecards and Checklists:

A structured 12-point workplace safety scorecard and a 10-point vehicle safety checklist have been implemented to monitor compliance, strengthen accountability, and ensure adherence to established safety standards.

We launched the 'I Am a Safety Leader' campaign to reinforce the idea that safety is a collective responsibility. The initiative aims to embed a strong safety culture throughout the organisation by empowering individuals at every level to take ownership of safety in their daily actions—both within the workplace and beyond. The campaign's core objective is to instil a mindset where safety becomes a natural part of everyday life, encouraging employees to practice safe behaviours not only at work but also at home and while travelling.



At GFL, safety is a shared responsibility and a way of life. To strengthen this culture, we conduct the Annual Safety Knowledge Test each year — a platform that reinforces awareness of safe practices, assesses understanding of safety systems, and promotes continuous learning. The initiative helps identify individuals who exemplify strong safety knowledge and commitment, inspiring others to follow. This year, we conducted an employee safety survey to gain visibility into grassroots-level safety concerns, with nearly 80% employee participation. The findings enabled us to determine the likely causes of workplace incidents and accidents forming the basis for a comprehensive action plan.

## USING A FIRE EXTINGUISHER



## Ensuring Employee Wellness

At GFL, we place the utmost priority on the health and safety of our employees, contractors, customers, the public, and the local communities in which we operate. While pursuing our business objectives, we remain steadfast in our commitment to maintaining a safe and healthy work environment. GFL holds certifications under OHSAS 18001:2007, ISO 9001:2015, ISO 14001:2015, and ISO 45001, and has adopted the ISO 26000 framework, reinforcing our integrated approach to quality, safety, and sustainability. Health and Safety at GFL are governed through well-defined policies, principles, and processes, detailed in our HR Operations Manual and Employee Handbook. Comprehensive medical and accident insurance schemes cover all employees and their dependents, ensuring financial protection against illness and accidents, including those occurring beyond the workplace. Contract workers deployed at our premises are also mandatorily covered under the accident insurance policy.

**GFL upholds a zero-tolerance culture toward health and safety violations.**

Every new hire undergoes a Pre-Employment Medical Examination, while all employees—including contract workers—receive annual health check-ups at both plant locations. Our Occupational Health Centres remain operational round the clock to provide immediate medical attention when required. Regular training programmes on occupational health and safety are conducted to strengthen awareness, improve preparedness, and foster a culture of proactive safety management. To promote better work-life balance, we offer flexible working hours, alternate Saturday leaves at specific offices, and work-from-home options under special circumstances such as personal or family illness, natural calamities, educational needs, or inter-location transfers.

Women employees are entitled to childcare leave in line with the *Maternity Benefit Act*. We have also introduced a guideline to support women employees returning from maternity leave, allowing them flexible working hours and a reduced work schedule of six hours per day (instead of nine) for a period of three months to facilitate a smooth transition back to work. Recognising the importance of women's hygiene, GFL has installed sanitary pad vending machines and incinerators at its sites for safe and convenient disposal. To further engage employees and encourage ownership in occupational health, safety, and environmental protection, we actively celebrate Safety Week, Environment Day, and Ozone Day across our sites. These initiatives not only raise awareness but also foster teamwork, promote wellness, and strengthen a shared commitment toward a safe, healthy, and sustainable workplace.



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

Category	% of employees covered by										
	Total	Health insurance (A)		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2,870	2,870	100	2,870	100	0	0	2,870	100	0	0
Female	99	99	100	99	100	99	100	0	0	0	0
Total	2,969	2,969	100	2,969	100	99	3	2,870	97	0	0
Other than permanent employees											
Male	67	67	100	67	100	0	0	67	100	0	0
Female	15	15	100	15	100	15	100	0	0	0	0
Total	82	82	100	82	100	15	18	67	82	0	0

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

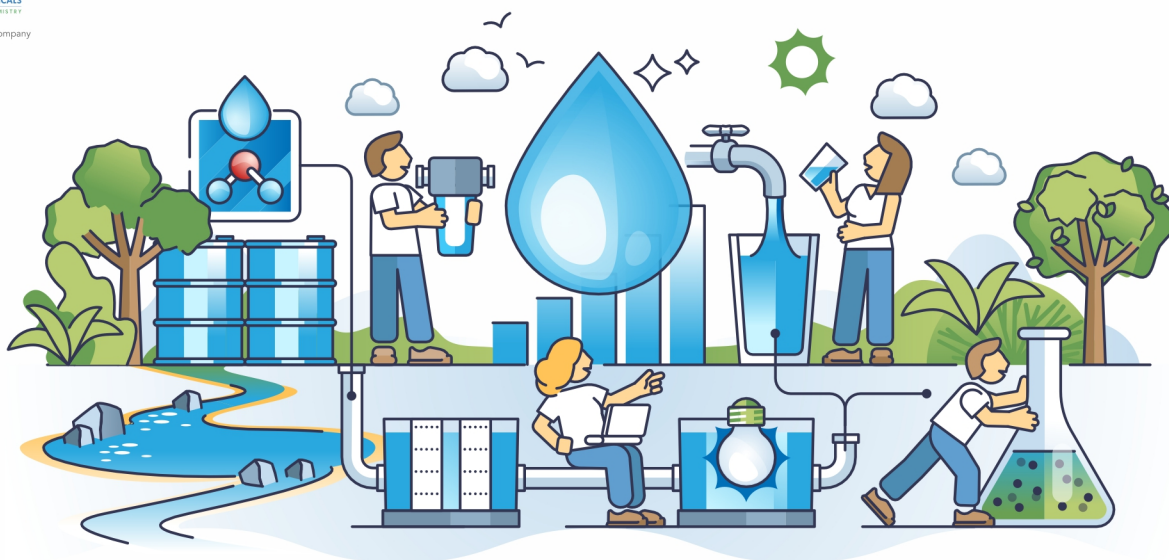
Category	% of workers covered by										
	Total	Health insurance (A)		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	436	436	100	436	100	0	0	436	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	436	436	100	436	100	0	0	436	100	0	0
Other than permanent workers											
Male	3,452	0	0	3,452	100	0	0	0	0	0	0
Female	69	0	0	69	100	0	0	0	0	0	0
Total	3,521	0	0	3,521	100	0	0	0	0	0	0

### Promoting Employee Wellbeing through WASH

Access to safe water, sanitation, and hygiene is essential for ensuring good health and overall well-being. Water is the foundation of all life on Earth, sustaining ecosystems and supporting every aspect of human existence. Yet, rapid population growth, urbanization, and increasing demands from agriculture, industry, and energy sectors have placed immense pressure on this vital resource.

At GFL, we are deeply committed to promoting awareness and translating it into meaningful actions that support both human health and environmental balance. As part of our efforts to enhance menstrual hygiene, we have installed sanitary napkin vending machines and incinerators in women's restrooms. Additionally, we have developed a comprehensive WASH training module for all employees, with specialized sessions for committee members to strengthen their understanding and advocacy. Through our participation in the WASH at the Workplace Pledge, we have made commendable progress, but our journey continues. We are focused on expanding these initiatives across all our sites and engaging every employee in building a culture rooted in sustainability, hygiene, and collective responsibility.

By signing the WASH Pledge in 2022, GFL reaffirmed its commitment to ensuring access to clean water, safe sanitation, and hygiene for all employees across its direct operations within three years. To achieve this goal, we are actively advancing our WASH agenda through the following initiatives:

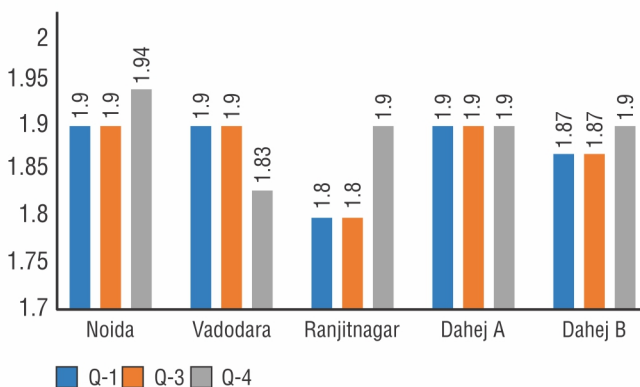


1. Annual WASH Awareness Campaigns conducted on World Water Day (WWD) to promote the importance of clean water, sanitation, and hygiene across all units.
2. Mandatory WASH training for stakeholders to embed hygienic practices into the organizational culture.
3. Quarterly water potability tests to maintain high water quality standards at all locations.
4. Regular internal and external WASH audits to drive continuous improvement and ensure compliance with global standards. A snapshot of our quarterly audit performance is illustrated in the figure below:

The WASH External Audit for all operational locations was conducted by Quality Asia Certifications Private Limited, assessing workplace hygiene, sanitation, and safety compliance. The evaluation covered key parameters across Q1, Q3, and Q4, and the results indicate a consistent level of performance across most sites. Dahej A, Dahej B, Vadodara, and Noida maintained strong scores in both Q1 and Q3, reflecting stable adherence to WASH requirements.

Through these initiatives, GFL reaffirms its unwavering commitment to promoting employee wellbeing while actively contributing to the achievement of global sustainability goals.

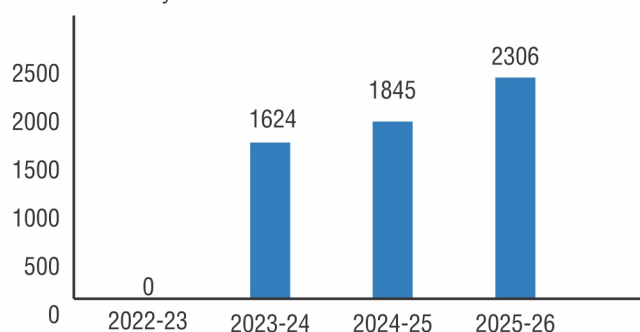
Location	Q1	Q3	Q4
Dahej A	1.9	1.9	1.9
Dahej B	1.87	1.87	1.9
Ranjitnagar	1.8	1.8	1.9
Vadodara	1.9	1.9	1.83
Noida	1.9	1.9	1.94



## WASH Program in the Community

Under GFL CSR's Community WASH initiative, a Health and Hygiene Awareness Programme was conducted by the Mobile Healthcare Team. The session focused on teaching primary students the importance of personal hygiene, including maintaining clean nails, combed hair, and clean uniforms, and the habit of washing hands before meals. Teachers were encouraged to reinforce these practices among students to ensure sustained hygiene habits. This initiative aimed to empower the community with knowledge and resources to prevent hygiene-related illnesses, improve overall health, and enhance the quality of life.

Total Community Wash Beneficiaries



This figure shows data for FY 2025-26 till Nov'25. For more details, please refer to the CSR Annual Report available on the Company website – <https://gfl.co.in/upload/GFL-CSR-ANNUAL-REPORT-2024-25.pdf>



## Working Hours and Leisure

Everyone has the right to rest and leisure as stated in the Universal Declaration of Human Rights (UDHR), which includes reasonable working hour limits and periodic paid leave. At GFL, we emphasize discipline and regular attendance while also fostering a healthy work-life balance for our employees. To support this, we offer flexible working hours and extended weekends on alternate Saturdays for office-based staff. Additionally, employees are granted nine festival holidays to observe and participate in religious or cultural occasions. Recently, we have also introduced the following types of leave for our employees:

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

We also extend additional leave and work-from-home options to employees under special circumstances such as personal illness, illness of a spouse, child, or family member, natural calamities, educational requirements, or during transfers to other locations. Furthermore, all female employees are entitled to childcare leave under the Maternity Benefit Act. To support women returning from maternity leave, the organization provides flexible working hours and a reduced work schedule of six hours per day (instead of nine) for a period of three months. The organization has established comprehensive policies to ensure compliance with these provisions. Working hours, rest intervals, shift schedules, spread overs, compensatory offs, and weekly holidays are governed by the Factories Act, 1948. The same Act also regulates overtime payments, which are calculated at twice the gross salary. This policy applies to all technicians and trainee technicians within the technician grade or level at respective plants or sites. All these service provisions are equally applicable to laborers and workers engaged through contractors. Each plant adheres strictly to applicable labor laws, leave policies, and national regulations in its respective jurisdiction — **thereby safeguarding both employees' rights and environmental responsibilities.**

GFL has been recognized among the Top 50 Happy Companies to Work For at the 33rd World HRD Congress in the month of February'25. This global recognition is a testament to GFL's unwavering commitment to fostering a work environment that prioritizes employee well-being, engagement, and excellence. GFL has been proudly recognized as one of the WOW Workplaces of 2025 by Jombay, a prestigious honour based on authentic employee feedback and workplace excellence. The award celebrates organizations that inspire positive employee experiences and engagement through a culture of trust, growth, and inclusivity. We are proud to share that Gujarat Fluorochemicals Limited (GFL) has been conferred the prestigious "Gujarat Na Anmol Ratna" by Shri Harsh Sanghavi, Honorable Home Minister of Gujarat, in December, 2024. This Award is a testament to GFL's deep-rooted commitment to Corporate Social Responsibility in Gujarat.



GFL- Top 50 Happy Companies to Work



Gujarat Na Anmol Ratna Award



WOW Workplaces of 2025 by Jombay

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	NA	NA
Total	98%	98%	100%	100%

There are no female permanent workers; hence, it is marked as not applicable.

## Details of Parental Leave

Sr. No.	Parameters	2024-25		
		Men	Women	Total
1	Total number of employees who were entitled to parental leave (in numbers)	2870	99	2969
2	Total number of employees who took parental leave (in numbers)	163	6	169
3	Total number of employees that returned to work in the reporting period after parental leave ended (in numbers)	163	6	169
4	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work (in numbers)	148	6	154
5	Return to work and retention rates of employees that took parental leave (in %)	91	100	96

## Remuneration

We provide competitive compensation packages to our employees, firmly upholding the principle of “Equal Pay for Equal Work.” At GFL, remuneration is determined based on individual performance and contribution, ensuring there is no gender-based pay gap. Our Nomination & Remuneration Policy (NRP) serves as the cornerstone for maintaining fair and transparent pay practices, fully aligned with Section 178 of the Companies Act, 2013, and the provisions of the Listing Agreement.

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

<https://gfl.co.in/upload/pages/cb6ba6345d09cb9d816af1bb665c860a.pdf>



### a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration /salary/wages of the respective category	Number	Median remuneration/ salary/wages of the respective category
Board of Directors (BCD)	4	2,67,03,250	0	0
Key Managerial Personnel	2	88,96,350	0	0
Employees other than BoD and KMP	3,045	6,40,000	114	6,74,450
Workers	436	5,92,902	6	3,00,000

For more details, please refer to page 199 of the Integrated Annual Report available on the Company website.



GFL strictly complies with the provisions of the Equal Remuneration Act, 1976, ensuring fairness and equity in compensation practices. To maintain salary parity and eliminate any form of discrimination, the company engages remuneration consultants and specialists to conduct periodic salary and wage benchmarking against organizations operating in similar industries and regions. This approach ensures that our pay structures remain competitive and equitable both within the organization and across the industry. Additionally, GFL fully adheres to all local statutory requirements, including deductions and contributions related to taxes, social security, and housing funds.

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

	FY 2024-25(Current Financial Year)	FY 2023-24(Previous Financial Year)
Gross wages paid to females as % of total wages	3 %	3 %



Our Remuneration Policy, Social Security Schemes, and Welfare Measures framework collectively uphold and safeguard the Human Rights outlined in the UN Declaration of Human Rights and the UN Global Compact (UNGC) Principles. All labor and contract workers engaged at our facilities are entitled to bonuses and the benefits of social security schemes, ensuring their financial security and overall well-being.

Sr. No.	Benefits	Coverage	FY 2024-25			FY 2023-24			FY 2022-23		
			Total No. of Emp.	Emp. Coverage	% Coverage	Total No. of Emp.	Emp. Coverage	% Coverage	Total No. of Emp.	Emp. Coverage	% Coverage
1	Group Medical Reimbursement Scheme	Employee, spouse, two dependent children	3,405	3,405	100	3,248	3,248	100	3,313	3,313	100
2	Group Personal Accident Insurance	Accident Insurance Accidental Death irrespective of location of employee	3,499	3,499	100	3,491	3,491	100	3,532	3,532	100

Coverage of Group Medical Insurance and Group Personal Accident Insurance/ Social Security Schemes, Bonus and Exgratia scheme

Benefits	FY 2024-25(Current Financial Year)			FY 2023-24(Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	0.08	0	Y	0	0	Y
Others - please specify	-	-	-	-	-	-



## Indigenous People & Rights

We value and celebrate diversity across every stage of employment—from recruitment and onboarding to training, development, and advancement. GFL remains steadfast in its commitment to fostering a respectful and inclusive workplace where all employees are treated with dignity and fairness. Our HR policies are thoughtfully designed to ensure equal employment opportunities and non-discrimination for every individual, irrespective of gender, ethnicity, political affiliation, union membership, marital status, economic background, disability, or any medical condition/status, including but not limited to maternity, post maternity (nursing mothers), HIV & AIDS and Hepatitis B.



Demonstrating our commitment to community development, we prioritize the recruitment of individuals from local communities surrounding our manufacturing units, thereby supporting regional employment and economic growth. GFL also upholds the rights of indigenous peoples, honoring their institutions, traditions, and cultural heritage. We ensure that local hiring is given priority, particularly for senior leadership positions such as General Managers and above.

We are committed to ensuring that our operations do not infringe upon the land or property of indigenous communities. Prior to any land expansion or acquisition, we conduct public hearings to seek community approval and address any concerns raised. Throughout the reporting period, no incidents of rights violations involving indigenous peoples were reported, reaffirming our dedication to responsible and respectful business practices.

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

Location	Local Community	% of Employee – GM and Above		
		FY 2024-25	FY 2023-24	FY 2022-23
Dahej	Bharuch, Narmada, Surat, Vadodara	58%	40%	36%
Ranjitnagar	Vadodara, Mahi Sagar, Chhota Udaipur	45%	53%	71%
Noida	Noida, Ghaziabad, Delhi, Faridabad, Gurgaon	63%	53%	57%
Vadodara	Anand, Panchmahal, Bharuch	73%	70%	80%

Location	Employment	% of Total manpower	
		FY 2024-25	FY 2023-24
Ranjitnagar	On Roll + Contractual Labour	25	38
Dahej – A		63	47
Dahej – B		12	45

## Standard of Living and Fair Wages

According to Article 23 of the Universal Declaration of Human Rights (1948), every worker has the right to fair and favourable pay that ensures a dignified standard of living for both themselves and their families, with appropriate social protection provided when needed. At GFL, our compensation philosophy is rooted in the living wage principle, ensuring that every employee receives salaries sufficient to maintain an acceptable quality of life for themselves and their dependents.

Our wage and salary structure is designed to be rational, equitable, and transparent, guaranteeing fair compensation that aligns with both employee performance and organizational success. We have established a well-defined process for salary determination, calculation, and annual increments to maintain consistency and fairness. Our compensation system is compliant with all relevant statutory requirements and reflects our commitment to motivation, equity, and legal integrity.

**The company's Wage and Salary Administration is guided by the following principles:**

- Affirm the right of personnel to earn a living wage, ensuring that remuneration for a normal working week or month is sufficient to cover basic needs and uphold a satisfactory standard of living.
- Ensure that all wage deductions are made in accordance with the law, and that employees are provided with clear details of their wage and benefits at appointment and during revisions.
- Avoid practices such as labor-only contracting, consecutive short-term contracts, or false apprenticeships that could undermine employee rights under labor and social security laws.
- Adhere to the principles of 'Capacity to Pay' and 'Region-cum-Industry' while determining pay scales.
- Maintain internal equity, classifying positions based on experience, responsibility, and the nature of work.
- Prohibit any discrimination in wages or salaries on the grounds of religion, caste, gender, nationality, or region.
- Base pay structures on the principle of 'Equal Pay for Equal Work'.
- Align individual salaries with skills, experience, and contribution.

**GFL ensures full compliance with all wage and social security laws, including:**

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

Through these measures, GFL reinforces its commitment to fair pay, equality, and human dignity, ensuring that every employee's compensation supports a secure and fulfilling standard of living.

The compensation structure for members of the highest governance body and senior executives at GFL includes a balanced mix of fixed pay, performance-linked variable compensation, signing bonuses, retention incentives, and social security contributions. At GFL, social security benefits and contribution rates are consistent across all levels — from the senior leadership to other employees — ensuring fairness and equity. Moreover, we are committed to maintaining entry-level wages that surpass statutory minimum wage requirements at all our operational locations, reflecting our dedication to equitable and responsible compensation practices.

DAHEJ – A & B			
Statutory minimum wages even at the entry-level in all locations			
Category	Minimum Wages (INR per Month)	Entry Level wage as on 31st Mar 2025 (Revision in minimum wages W.E.F. 01/10/2025 to 31/03/2025 in Gujarat Zone-II)	
		Employee (in INR)	Contractor (in INR per Month)
Skilled	13273	15,000	13273
Semi-skilled	13013	Not Applicable	13013
Unskilled	12727	Not Applicable	12727

Ranjitnagar			
Statutory minimum wages even at the entry-level in all locations			
Category	Minimum Wages (INR per Month)	Entry Level wage as on 31st Mar 2025	
		Employee (in INR)	Contractor (in INR per Month)
Skilled	13273	17500	13273
Semi-skilled	13013	Not Applicable	13013
Unskilled	12727	Not Applicable	12727

A decent standard of living encompasses access to adequate food, water, housing, healthcare, education, transportation, clothing, and other essential needs, along with the ability to maintain savings for unforeseen situations. In line with this understanding, GFL ensures that even entry-level wages exceed the statutory minimum wage across all operating regions.

### Determining the living Wage

At GFL, we follow the Anker Methodology, a globally recognized framework developed by the Global Living Wage Coalition in collaboration with SAI, to establish accurate and fair living wage benchmarks.

The following factors, as outlined under SA8000, are considered in the computation of a living wage:

1. **Evaluation of workers' essential living expenses**
2. **Determination of the average household size in the region**
3. **Analysis of the average number of income earners per family**
4. **Review of government data on poverty thresholds**
5. **Assessment of the cost of living above the poverty line**

We apply the SAI-recommended formula for calculating the living wage:

$$\text{Living Wage} = (\text{Basic Food Basket} \times \% \text{ of working hours household expenditure on food} \times 0.5 \times \text{Average Household Size} \times 1.1)$$

This systematic approach ensures that all GFL employees earn a wage sufficient to support a dignified and sustainable standard of living for themselves and their families.

Below is an illustrative example of the Living Wage calculation methodology adopted by GFL for estimation purposes:

<b>Apr-25</b>			
Living Wages Calculation			
Particulars	Rs/Month Expenditure	Average	Remark
Housing		950	Provided by contractor but added as an additional
Clothing		702	
Lighting/Fuel/Water		380	
Commuting		134	No Expenses booked while collecting data but added as an additional
Education of children		1130	
Medical Expenses		658	
Social/Emergency		869	
Miscellaneous		447	
Food(87.86X 4 persons)X30		10543	
<b>Basic Need Wage</b>	<b>0</b>	<b>15813</b>	
<b>Add 10% Discretionary income</b>	<b>17395</b>		
Earning Members	2		
members in family, Basic Considering 2 earning need wage per earner	8697		
<b>Per day wages required</b>	<b>335</b>		
<b>Legal minimum wages</b>	<b>476</b>		All Monetary figures are in Rs. (INR)
Paid by GFL to their workmen	476		



Living Wages =  $2635.75 \times 1/66.7 \times 0.5 \times 4 \times 1.1 = 8697/-$

Unless allowed by national law or a collective bargaining agreement, GFL and its suppliers do not withhold or deduct employee wages as a form of disciplinary action. Furthermore, we and our suppliers compensate employees for overtime work at premium rates, in accordance with applicable laws or collective bargaining provisions.

### Disciplinary Practices

At GFL, we are committed to conducting our operations in alignment with the highest standards of integrity, ethics, and legal compliance. To uphold these values, we have established a comprehensive Code of Conduct (CoC) that guides the behavior of all Directors and Officers. We expect them to demonstrate honesty, integrity, and professionalism—whether on company premises, offsite, or while representing GFL at business or social events. Our disciplinary process is built on the Principle of Natural Justice, ensuring that all actions are fair, transparent, unbiased, and non-discriminatory. To further strengthen ethical governance, we have implemented a Whistleblower Policy that supports the effective application of our CoC. This policy encourages employees and officers to act in alignment with the company's core values and ensures accountability across all levels.

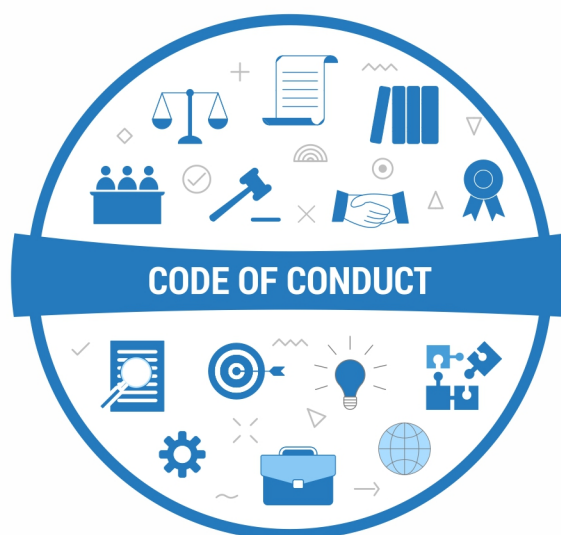
All employees globally are required to sign an undertaking to comply with applicable laws, company policies, and ethical standards as part of the onboarding process. In addition, GFL adheres to its Statement of Fair Business Practices and Responsible Care Marketing & Sales principles. Our processes are aligned with ISO 37001 (Anti-Bribery Management Systems), and we conduct regular surveillance audits to ensure compliance. We actively promote awareness of our anti-bribery, anti-corruption, and fair business policies through internal communications such as posters, banners, and flyers. Every member of our governance bodies, along with employees, business partners, and other stakeholders, receives periodic training on these policies.

To encourage transparency, we have established the 'Ethics Line'—an online platform that allows employees and stakeholders

to confidentially or anonymously report concerns related to corruption, fraud, or unethical behavior. Reports are directed solely to the Ethics Officer, who is responsible for investigating and providing feedback while maintaining strict confidentiality. We maintain a zero-tolerance policy for retaliation against anyone who raises concerns in good faith, even if an investigation does not substantiate the complaint.

Furthermore, employees have the right to refuse any directive that conflicts with the company's human rights or fair business practices policies. Through consistent training, communication, vigilance, and system-driven monitoring, GFL continues to nurture a strong culture of ethics, integrity, and accountability across the organization.

During FY 2024–25, no complaints were received concerning the Code of Conduct, whistleblower protection, or equal employment opportunity. All three previously reported cases were thoroughly reviewed and resolved within the year by an independent panel. The majority of the allegations were found to be unsubstantiated, and appropriate, satisfactory responses were provided to the complainants.



	FY 2024-25(Current Financial Year)			FY 2023-24(Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child labour	0	0	None	0	0	None
Forced labour or involuntary labour	0	0	None	0	0	None
Wages	0	0	None	0	0	None
Other human rights-related issues	1	0	None	0	0	None

*\*This data is till 31<sup>st</sup> March 25. Please refer to Page 200 of the Integrated Annual Report.*

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

	FY 2024-25(Current FY)	FY 2023-24(Previous FY)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees and workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

## Talent Development & Training

GFL has developed a strong, transparent structure that supports employee career advancement and continuous growth. Our talent philosophy is anchored in meritocracy, ensuring that progression is based on demonstrated performance, skills, and future potential. The organization follows a comprehensive talent development system that is implemented across both plant and corporate functions. This includes targeted learning programmes, mentorship support, and clear role-based career pathways. Periodic Talent Review Committee meetings are conducted to objectively assess employees' achievements and capabilities, helping shape promotion decisions and development plans. This fair and performance-driven approach ensures that employees are recognized for their efforts, reinforcing motivation and high standards across the company.

We remain deeply committed to creating an environment where individuals can develop, contribute meaningfully, and grow to their fullest capability. As part of our structured performance dialogue process, employees work closely with their managers to create personalized development plans. These conversations help identify key learning requirements, outline growth priorities, and guide the preparation of an annual, employee-specific training roadmap. Through this tailored and strategic methodology, GFL ensures that every developmental initiative aligns with organizational goals while supporting individual career ambitions. Our ongoing investments in strengthening employee capabilities highlight our dedication to building a future-ready, highly skilled, and engaged workforce.

The section that follows presents data showcasing our sustained commitment to excellence in learning and development.

Category	Dahej-A	Dahej-B	Ranjitnagar	Noida & ROI	Vadodara	Total Manhours
Behavior/Leadership/Soft-skills /Self-development	10288	4268	4283	7042	25881	10288
Corporate Policy /Management System	7991	4267	4374	3515	20147	7991
Social Accountability	712	1482	529	530	3253	712
Finance/Accounts/Taxation	200	160	149	98	607	200
HR Knowledge	1718	2447	1125	1534	6824	1718
Information Technology	13008	6781	6397	7042	33228	13008
Safety Health and Environment	13,368	27,775	24,995	434	66572	13,368
Technical/Manufacturing Excellence/Operations/Project/ Quality	4832	11923	2002	48	18805	4832
Legal/Secretarial/Compliance	827	758	434	420	2439	827
Supply Chain & Commercial	2	64	3	0	69	2
Sales & Marketing	0	0	0	0	0	0
Total	52946	59925	44291	20663	177825	52946

*\*This data is till 31<sup>st</sup> March 25.*

Category	Total Manhours
Corporate Policy/Management System	1056
Social Accountability	1740
Prevention of Sexual Harassment (POSH)	320

Human Rights Awareness	320
Gender Sensitivity	254
Diversity & Inclusion	238
<b>Total</b>	<b>3928</b>

\*This data pertains to the mandatory trainings and is for the duration - April 25 to November 25.

To continuously strengthen the skills and capabilities of our workforce, GFL offers a range of innovative and engaging learning platforms — including Athena (our online learning library), Bioscope (movie-based learning that has Visual storytelling modules to improve retention of complex concepts), and LearnFlix (online Videobased microlearning modules on soft skills, leadership and ethics). These platforms provide employees with flexible, interactive, and diverse learning experiences that encourage continuous development.

Talent development at GFL is guided by Talent Review Committees operating at both the Unit and Corporate levels, ensuring consistent oversight and alignment across the organization. Our Talent Development Process is structured, transparent, and supported by robust assessment tools such as Individual Development Plans (IDPs), 360-Degree Feedback, Assessment & Growth Centres, and the 9-Box Matrix. These tools help in objectively identifying potential, evaluating leadership competencies, and crafting personalized development pathways.

Employees identified as high-potential talents participate in specialized leadership development programs offered in collaboration with reputed external partners. Notably, over 80% of employees at the General Manager level and above have undergone 360-degree feedback assessments to support their continued growth and leadership journey.

## ODventure

On-demand platform for self-paced learning across technical, behavioural, and domain topics

## Safe Plex

Real-time repository of safety learnings from global case studies and incidents

## Bookworm

Curated reading content on safety, sustainability, and process excellence

## Bioscope

Visual storytelling modules to improve retention of complex concepts

## Learn Flix

Video-based microlearning modules on soft skills, leadership, and ethics

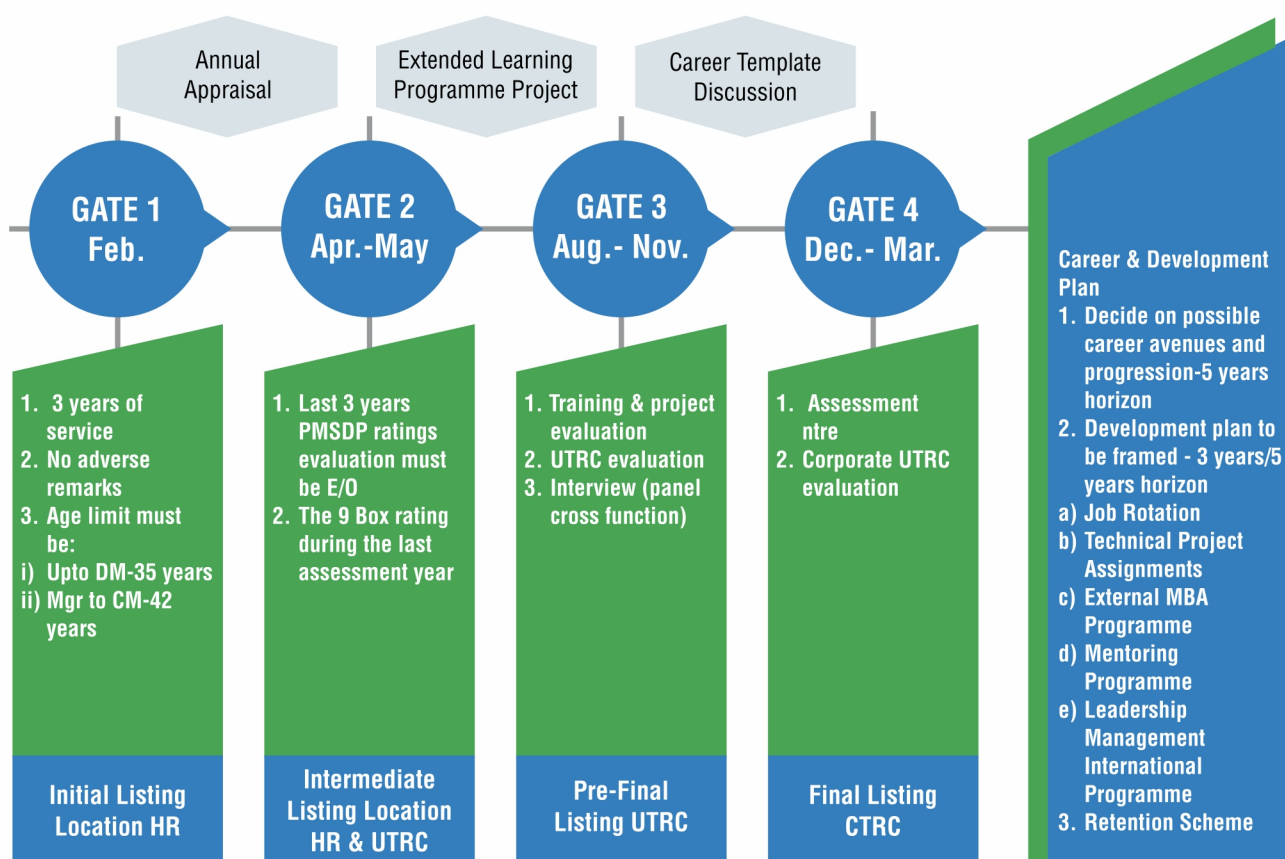
## High Potential (HiPo) Program

At GFL, our Performance–Potential Model forms the backbone of our talent development approach. Each year, employees are evaluated under the HiPo Identification and Development Framework, which assesses both performance (measured against goals) and leadership competencies (aligned with our competency framework).

The process involves a multi-stage evaluation comprising performance–potential matrix mapping, project performance reviews, Unit Talent Review Committee evaluations, assessment and development centre results, and a final review by the Corporate Talent Review Committee.

High-potential employees emerging from this process are enrolled in targeted learning journeys designed around their Individual Development Plans. During the year, we introduced the LEAP Program, a structured ninemonth development initiative for the Good Talent Group (GTG) — a select pool of employees identified using the HiPo Identification Framework. This initiative reflects our commitment to nurturing the next generation of leaders through experiential learning and strategic capability building.





## HiPo Identification Framework

The GTG – Batch of FY 23–24 completed a comprehensive nine-month development journey through the LEAP Program, strengthening their capabilities in analytics, emotional intelligence, productivity tools, leadership, and applying these skills through hands-on UTRC coaching to prepare them for their next career step within INOXGFL.

Within this framework, we reached a significant milestone by successfully concluding the Assessment– Development Center. Industry specialists from Thomas International evaluated our shortlisted participants from the Good Talent Group (Batch 23–24) and we have identified 7 employees as our first group of HIPOs following the CTRC assessment. This group is currently undergoing LMI training at present. This targeted approach ensures that our high-potential talent receives the guidance and opportunities essential for growing into the leaders of tomorrow.

No. of GTG identified across the Company	FY 2024-25	FY 2023-24	FY 2022-23
	54	63	52



Thomas Assessment Centre for Top 11 GTG



Good Talent Group Batch of FY 24-25

## Employee Sponsorship and Education Programs

GFL is deeply committed to nurturing the career growth and professional development of its employees. As part of this commitment, we actively sponsor high-performing and technically proficient employees to pursue higher education and advanced learning opportunities. These initiatives enable our workforce to strengthen their capabilities, broaden their horizons, and unlock greater avenues for career progression.

Our sponsorship initiatives include: Executive Development Programs through IIMs – designed for identified High-Potential employees to enhance their strategic, managerial, and leadership acumen and Higher Education Scheme – aimed at consistently high-performing technicians, supporting them in acquiring advanced technical or academic qualifications to boost their professional growth.

Additionally, we have introduced GROW, a structured five-step certification program for senior-level employees who embody and practice the principles based on Stephen Covey's 7 Habits of Highly Effective People. The program unfolds across multiple stages, each tailored with focused activities to strengthen leadership, interpersonal effectiveness, and personal mastery. Through these progressive stages, participants cultivate the essential habits and competencies required to lead with purpose, empower teams, and drive sustainable performance. The participants go through the following stages:



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

For more details, please refer to page 78 of the Integrated Annual Report 2024-25, available on our website.



Grow Program Conducted at Vadodara



Grow Blitz streak Program Conducted at Vadodara



Grow Program Conducted at Vadodara



Grow Blitz streak Program Conducted at Vadodara

## Engagement, Participation, Recognition, Freedom of Speech & Association

### Promoting Employee Engagement at GFL

At GFL, we firmly believe that our employees are our most valuable asset and the driving force behind our sustained business success. We place strong emphasis on employee well-being and engagement, organizing a diverse range of celebrations and events throughout the year that serve as meaningful platforms to promote connection, wellness, and inclusivity. By involving both employees and contract partners in these initiatives, we cultivate a positive, collaborative, and supportive workplace culture.



We conduct a variety of engagement programs—such as Connectalkivity, HR Connect, Townhall and Skip-level meetings, Newsletters, PHRRO, Prayas, festival celebrations, Family Day, birthdays, Women's Day, and sports tournaments—across our locations. Each initiative is designed to strengthen the bond between employees and the organization, enhance communication, and build a sense of belonging. All our engagement and participation practices are carefully aligned with human rights principles, ensuring respect, inclusivity, and dignity for everyone at GFL.



**Cricket Tournament at Noida**



**Marathon in Vadodara**



## Labour Management Relations

At GFL, we view our commitment to labour relations and human rights as a fundamental pillar of our ethical foundation and organizational excellence. Our labour practices are guided by globally recognized frameworks, including ILO Conventions 87, 98, and 135, which safeguard employees' rights to fair treatment, freedom of association, and dignified working conditions—irrespective of whether they are on permanent or contractual terms.

Our HR Guideline, HR/43 – Guideline on Employee Relations, reinforces these principles by ensuring that all employees have the freedom to participate in collective bargaining and engage in open dialogue with management. We uphold the right of every employee to form, join, or be represented by associations or unions in accordance with applicable laws, thereby nurturing a culture of inclusivity, mutual trust, and participative decision-making within the workplace. In essence, GFL remains steadfast in its pursuit of a collaborative and transparent employee relations framework, where every voice is valued and respect for human rights is embedded in our day-to-day operations.

## Empowerment through Committees

Our labour management approach at GFL is anchored in empowering a network of functional committees across all our locations. These include the Works Committee, Transport Committee, Safety Committee, Canteen Committee, SPT Committee, Corporate Capability Development Committee and others — each comprising representatives from both management and employees. These committees act as important platforms for open dialogue, joint decision-making, and employee participation, ensuring that perspectives from all levels are heard and addressed on matters concerning work-life balance, safety, and welfare.

Regular meetings are held with management representatives to discuss and resolve issues within each committee's domain. All employees, including contract labour and subcontractors, are informed of their right to freedom of association during the Social Accountability Workshop and are trained on related policies and procedures outlined in the Employee Handbook. Beyond our direct workforce, we also acknowledge and respect the rights of contract workers to association and collective bargaining and participate in relevant discussions when required. Although no GFL employees are currently covered under collective bargaining agreements, the company fully complies with Section 9A of the Industrial Disputes Act, 1947, in the event of any major changes to employment terms.

We recognize that freedom of association and collective bargaining may face potential risks in supplier and contractor operations. Therefore, under GFL's Sustainable Procurement Governance Framework, all suppliers and vendors are required to formally declare that these rights are safeguarded for their workers. Furthermore,



awareness and training programs on human rights, freedom of association, and collective bargaining are regularly conducted for contractor and labour personnel working within GFL premises — reinforcing our commitment to ethical and inclusive workplace practices across our value chain.

## Contract Labour Management System (CLMS)

On the occasion of Labour Day in 2024, GFL proudly introduced a new Contract Labour Management System aimed at improving the management of contract workers across our manufacturing locations. This intuitive, cloud-based platform is designed to boost efficiency and simplify daily operations, offering a wide range of features that enable seamless access anytime, anywhere, and from any device. Through the implementation of this system, we continue to strengthen our commitment to fair labour practices, transparency, and operational excellence. By integrating technology with our human-centric values, GFL ensures a workplace where human rights are upheld and every individual is empowered, respected, and motivated to perform at their best.

## Launch of CLTMS

We launched the Contract Labour Training Management System (CLTMS) in recognition of the pivotal role our contract labours play in our operations. Accessible via the 'Pay Guru' platform, this framework is meant to digitally track and streamline their training and skill development. The aspects include:

- a. Centralised Record Keeping: We digitally document all training completion data, certifications, and renewal cycles, making the system audit-ready.
- b. Integrated Compliance: We harness the platform to ensure seamless coordination among site leads, contractors, and training partners, improving accountability and compliance.
- c. Holistic Development: We position the CLTMS as a strategic complement to our Learning Management System (LMS) for full-time employees, ensuring inclusive capacity building across the organisation.

## Fair Compensation and Employee Wellbeing

At GFL, we believe that providing fair compensation is just one aspect of employee well-being. Our commitment goes beyond pay — we focus on ensuring the overall welfare, engagement, and productivity of our workforce through comprehensive benefits that promote long-term retention and satisfaction. We extend a wide range of employee benefits, including Group Medical Insurance, Personal Accident Insurance, paid leaves, flexible work schedules, loans and advances, free transportation, canteen facilities, uniforms, and other social security benefits. These offerings are available to all GFL employees worldwide, with variations as per local laws and country-specific regulations.

We are proud to note that no GFL operations are identified as having significant risks related to the right to freedom of association or collective bargaining. Annual salary revisions for GFL employees are determined through a performance-based evaluation process, aligned with market benchmarks and conducted in a spirit of mutual trust and collaboration. Every employee benefit from this transparent and equitable compensation review system.

## Promoting Labour Rights

We are committed to upholding labour rights by raising awareness and strengthening understanding of freedom of association and peaceful assembly among our employees and contractors. These committees act as open forums for dialogue, enabling members to express their concerns freely and ensuring that all issues are addressed in a transparent and constructive manner.



## Grievance Mechanism

Our organization ensures that employees have multiple channels to share feedback, provide suggestions, and report any concerns related to violations of laws or company policies. These include digital platforms such as the 'Ethics Line,' 'POSH Line,' employee feedback surveys, and employee associations. Stakeholders who identify potential violations are encouraged to report them through the 'Ethics Line' portal or by emailing [ethicsline@gfl.co.in](mailto:ethicsline@gfl.co.in). Employees can also share their feedback or raise issues via our online HR Buddy platform. Additionally, suggestion boxes placed across all facilities allow employees and workers to submit grievances.

anonymously. During the reporting year, no complaints were received concerning employment policy or human rights violations, highlighting the strength and effectiveness of our grievance redressal mechanisms and our proactive resolution approach. Suggestion boxes and Grievance Redressal Policy has been displayed at various location in their Vernacular language.

Further details are available on pages 85 and 107 of the Integrated Annual Report 2024–25 on our website.

## Upholding Human Dignity through Data Privacy Advocacy

Our employees are not only our greatest assets but also the driving force that sets us apart and fuels our longterm growth. The Human Resources function plays a vital role in strengthening the organization's ability to address ethical challenges, with its impact extending well beyond financial outcomes. Moreover, HR is instrumental in shaping the company's strategic direction and adapting to changing business dynamics, ensuring continued success and sustainability.

## Cybersecurity and Data Privacy

We have strengthened our defenses with robust Data Privacy policies, advanced employee training programmes, and cutting-edge security measures. Regular audits further bolster our efforts, allowing us to swiftly detect and remediate potential vulnerabilities, ensuring unparalleled protection for our sensitive information. We place a paramount importance on deeply understanding our customers' needs and exceeding their expectations with precision and agility.

A persistent dedication to customer-centricity underpins every facet of our operations, recognizing that our customers are the lifeblood of our success. We aspire to be the brand of choice, offering innovative, forwardthinking solutions that resonate with evolving demands. We are committed to delivering products of unrivaled excellence, addressing customer concerns promptly and effectively, and pioneering groundbreaking innovations to craft exceptional customer experiences. Our ethos is built on uncompromising safety standards, robust data privacy practices, integrity-driven business conduct, and the creation of eco-conscious products and solutions.

## Number of Consumer Complaints

	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cybersecurity	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive trade practices	0	0	None	0	0	None
Unfair trade practices	0	0	None	0	0	None
Other	46	36	None	18	0	None

## Data Privacy

We employ a holistic and carefully crafted framework to ensure data privacy, emphasizing proactive measures to protect personal information. Central to our approach is the execution of thorough Data Privacy Impact Assessments (DPIAs) for every new initiative, enabling us to proactively identify privacy risks and implement mitigation strategies before project initiation or product rollout. Our transparent and concise privacy policies and notices empower users with a clear understanding of data practices, including collection methods, processing objectives, retention timelines, and their rights. This commitment to clarity fosters trust and reinforces our accountability, resonate with evolving demands.

To protect sensitive data from unauthorized access or breaches, we use user-friendly consent mechanisms, stringent access controls, and sound encryption measures. We further mitigate privacy risks by employing anonymization and pseudonymization techniques, facilitating secure data usage for analytics and research without compromising individual confidentiality. In addition, we champion the rights of data subjects, rigorously vet vendors and third-party collaborators, and ensure strict adherence to data privacy regulation.



## Our Social Accountability, Human Rights, Corporate Social Responsibility Targets

### Social Accountability, Human Rights & CSR - Trend & Target Data

NO	Year Locations	2022-2023 OFFICES/ UNITS	2023-2024 OFFICES/ UNITS	2024-2025 OFFICES/ UNITS	2025-2026 OFFICES/ UNITS
Social Accountability & Social Responsibility					
<b>1</b>	<b>Leadership</b>				
a	% Compliance of SA & CSR Corporate Steering Committee meeting	100	100	100	100
b	% Compliance of Ethics Committee meeting	100	100	100	100
c	% Compliance of Internal Complaints Committee meeting	100	100	100	100
<b>2</b>	<b>Human Rights</b>				
a	% Sites assessed for human rights - Own	100	100	100	100
b	Number of Contractors and suppliers assessed for Human Rights	-	-	25	50
c	Number of Human Rights violation - Own	Nil	Nil	Nil	Nil
d	Number of Human rights violation - Contractors and suppliers	Nil	Nil	Nil	Nil
e	Number of Human Rights violation addressed - Own	Nil	Nil	Nil	Nil
f	Number of Human Rights violation addressed - Contractors and suppliers	Nil	Nil	Nil	Nil
<b>3</b>	<b>Child Labour</b>				
a	Number of Child Labour - Own operations	Nil	Nil	Nil	Nil
b	Number of Child Labour - Contractors & Suppliers	Nil	Nil	Nil	Nil
<b>4</b>	<b>Forced/Bonded/Compulsory Labour</b>				
a	Number of forced/Compulsory labour - Own operations	Nil	Nil	Nil	Nil
b	Number of forced/Compulsory labour - Contractors and suppliers	Nil	Nil	Nil	Nil
c	SA8000 Audit score	4.1	3.56	4.2	4.8
d	Number of manhours lost due to industrial action	Nil	Nil	Nil	Nil
<b>5</b>	<b>Diversity</b>				
a	Number of women In supervisory positions - L5/L4	70	90	114	150
c	Number of specially abled employees and workers	5	3	5	7
d	Number of women centric events and programs	5	5	10	10
<b>6</b>	<b>Integrity</b>				
a	Code of Conduct violations	Nil	Nil	Nil	Nil
b	Bribery and Corruption charges established	Nil	Nil	Nil	Nil
c	Fraud incidence	Nil	Nil	Nil	Nil
d	% of consultants taken through ethical recruitment practice training	100	100	100	100
e	% of sites assessed Anti bribery & Corruption audit conducted across locations	100	100	100	100
f	Number of sites ISO37001 certified	7	7	7	7



## Our Social Accountability, Human Rights, Corporate Social Responsibility Targets

### Social Accountability, Human Rights & CSR - Trend & Target Data

NO	Year Locations	2022-2023 OFFICES/ UNITS	2023-2024 OFFICES/ UNITS	2024-2025 OFFICES/ UNITS	2025-2026 OFFICES/ UNITS
Social Accountability & Social Responsibility					
<b>7</b>	<b>Compliance</b>				
a	Number of notices, showcause, stricture etc. from Labour Law Authority	Nil	Nil	Nil	Nil
b	Annual Audit score on Labour Law Compliance	98	98	98	98
<b>8</b>	<b>Harassment</b>				
a	No of incidence of Sexual harassment	Nil	Nil	Nil	Nil
b	No of incidences of Discrimination	Nil	Nil	Nil	Nil
<b>9</b>	<b>Training &amp; Education</b>				
a	% trained on Fair business practices - Own employees	100	100	100	100
b	% trained on Fair business practices - Contractors/Labors/Suppliers	100	80	80	100
c	% employees trained on Service Conditions, Social Accountability & Social Responsibility	100	100	100	100
d	% trained on Social Accountability & Social Responsibility - Contractors/Labors/Suppliers	NA	60	80	100
e	% employees trained on POSH	100	100	100	100
f	Training manhours per employee	32	36	40	40
g	Number of Wellness awareness programs	5	5	7	10
<b>10</b>	<b>Employee Engagement &amp; Participation</b>				
a	% Attrition	30	17	12	10
b	% compliance of SPT team meeting	100	100	100	100
c	Employee Satisfaction E-SAT Survey Score	3.81	-	4.0	4.0
d	Employee Effectiveness EE2 Survey Score	4.1	-	4.3	4.3
f	Number of Prayas awarded	NA	326	400	450
<b>11</b>	<b>WASH (Water, Sanitation &amp; Hygiene)</b>				
a	Improve quarterly external WASH audit score in % of all locations (quarter on quarter)	-	-	15%	15%
b	Identify and improve infrastructure requirement under WASH of each locations including Drivers Rest Room and contract labors rest room - to be measured as per the WASH audit	-	-	100%	100%
c	% of Hand hygiene awareness campaign conducted for all employees including family members at all locations	-	-	100%	100%
<b>12</b>	<b>Corporate Social Responsibility (CSR)</b>				
<b>12.1</b>	<b>Education Initiatives</b>				
a	Ad hoc teachers support	435	510	596	596
b	Safe drinking water (RO plant -Water cooler support)	2,115	2,560	3,080	3580
c	Shala Praveshotsav	100	72	81	92
d	Notebook Distribution	8,636	11,654	13,225	15, 725
e	Various day celebration	3647	4057	4212	4715

### Social Accountability, Human Rights & CSR - Trend & Target Data

NO	Year Locations	2022-2023 OFFICES/ UNITS	2023-2024 OFFICES/ UNITS	2024-2025 OFFICES/ UNITS	2025-2026 OFFICES/ UNITS
Social Accountability & Social Responsibility					
f	Renovation of Ranjitnagar High School	0	0	465	465
g	Education Initiatives - Dahej	675	3270	1610	2500
<b>12.2 Sustainable Livelihood</b>					
a	Vocational Training	260	283	426	585
b	Ranjitnagar Handicraft Centre	58	85	105	135
c	No. Of Women Artisans Train	58	85	105	135
d	Annual Sales Growth (%)	21	33	100	100
e	Average Monthly Earnings of Artisan (₹)	Rs.4678	Rs.6025	Rs.8945	Rs.9825
<b>12.3 Women Empowerment</b>					
a	Self Help Group beneficiaries	10	20	30	50
b	Women's day celebration participation	57	62	75	120
<b>12.4 Human Health initiatives</b>					
a	SWASTHYAM(MHM)	6150	9007	10980	16470
b	Menstrual hygiene management programs	76	72	110	260
c	Heath awareness programme	232	279	357	450
d	Human health - Dahej	500	750	400	600
e	SWASTHYAM OPD Visits Increase (%)	5.73%	46.41%	21.58%	50%
f	Adoption of Sanitary Napkins and Hygienic Practices (%)	49%	50%	60%	80%
<b>12.5 Health &amp; Safety</b>					
a.	% Compliance of conducting Central Safety Committee meeting as required by GFR,1963	100%	100%	100%	100%
b.	% of TRIFR reduction (YoY)	2.2%	4.6%	2.76%	10%
c.	Health & Safety Training manhours per employee	20570/ 3418	84107/3242	66571/3890	18034/total employees 3701(till Oct'25)
d.	% Involvement of workmen in incident investigation (Minimum 1-workmen in each II team)	-	-	-	100%
e.	Identification of hazard & undertaking risk mitigation measures for all new products	100%	100%	100%	100%

## Annexure 1 –UNGC Principles Reporting Framework Index

### Social Accountability, Human Rights & CSR - Trend & Target Data

Section of the Framework	Location in this report
<b>PART A – GOVERNANCE OF RESPECT FOR HUMAN RIGHTS</b>	
A.1 What does the company say publicly about its commitment to respect human rights?	Page 22-24
A1.1 How has the public commitment been developed?	Page 22-24
A1.2 Whose Human Rights does the commitment address?	Page 31
A1.3 How is the public commitment disseminated?	Page 20-24; 31
<b>Embedding Respect for Human Rights</b>	
A.2 How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	Page 20-24; 31
A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why?	Page 21,32
A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why?	Page 20-21; 32
A2.3 How are employees and contract workers made aware of the ways in which respect of human rights should inform their decisions and actions?	Page 38
A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights?	Page 34-40
A2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	Page 31-32
<b>PART B – DEFINING THE FOCUS OF REPORTING</b>	
B1 Statement of Salient Issues	Page 41
B2 Determination of Salient Issues	Page 41
B3 Choice of Focal Geographies	Page 0
B4 Additional Severe Impacts	Page 33-34
<b>PART C – MANAGEMENT OF SALIENT HUMAN RIGHTS ISSUES</b>	
C1 Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	Page 20,22
C1.1 How does the company make clear relevance and significance of such policies to those who need to implement them?	Page 22-24; 31
C2 What is the company's approach to stakeholders' engagement in relation to salient human rights issues?	Page 31-40
C2.1 How does the company identify which stakeholders to engage with in relation to salient issues, and when and how to do so?	Page 31-40
C2.2 Which stakeholders has the company engaged with regarding each salient issue, and why?	Page 41-70



## Annexure 2-Mapping Our Labour and Human Resource Actions in Support of Human Rights and SDG Our Actions in support of Human Rights & SDG

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

## Annexure 2-Mapping Our Labour and Human Resource Actions in Support of Human Rights and SDG Our Actions in support of Human Rights & SDG

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

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

Sr. No.	GFL's Human Resource Principle	GRI Standards	UNGC Principle	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
1	Building safe, Healthy and Secure workplace with the involvement of all employees	GRI 403: Occupational Health and Safety 2018		Health and Safety at work -6,4,6	3. Health and safety	Principle 3- Businesses should promote the well being of all employees	 	Right to adequate standard of living
2	Implement robust, fair, transparent and non-discriminatory process to attract, develop and retain Talent needed for business delivery and growth Uphold and respect Human Dignity, Equality and Human Rights at the work place	GRI 401: Employment 2016  GRI 405: Diversity and Equal Opportunity	Principle - 6 elimination discrimination in respect of employment and occupation	Condition of work and social Protection -6,4,4	5. Discrimination	Principle 3- Businesses should promote the well being of all employees	    	Right to be Free & Equal and Freedom from Discrimination
3	Uphold and respect Human Dignity, Equality and Human Rights at the work place	GRI 405: Diversity and Equal Opportunity  GRI 406: Non-Discrimination  GRI 407: Freedom of association and collective bargaining  GRI 408: Child Labour GRI 409: Forced or Compulsory Labour 2016	Principle - 1 Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence Principle - 2 make sure they are non-implicit in human rights abuse, Principle - 4 the elimination of all forms of forced and compulsory labor; Principle - 5 the effective abolition of child labor	Human Rights - 6,3 Due Diligence -6,3,3 Human Rights  risk situation -6,3,4 Avoidance of complicity -6,3,5 Discrimination and vulnerable groups -6,3,7 civil and political Rights -6,3,8 Economic, Social and cultural rights -6,3,8	1. Child labor 2. Force or compulsory labor 3. Disciplinary Practices	Principle 3- Businesses should promote and respect Human rights	  	Right to be Free & Equal and Freedom from Discrimination
4	Provide continuous Learning opportunities for the growth of all employees	GRI 404: Training and Education	Principle 6 – Elimination, Discrimination in respect of employment and occupation	Human Development training in the workplace- 6,4,7	5. Discrimination	Principle 3- Businesses should promote the well-being of all employees		Right to Education
5	Ensure continuous two-way communication and participation of employees and respect their views and opinion and involve them in decision making	GRI 407: Freedom of association and collective bargaining 2016	Principle 3- Businesses should uphold the freedom of association and effective bargaining of the right to collective bargaining	Employment and employment Relation- 6,4,3 Social Dialogue - 6,4,5	9. Management System 4. Freedom of Association and Rights to Collective Bargaining	Principle 3- Businesses should promote the well-being of all employees		Right to freedom of Opinion & Expression



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

Sr. No.	GFL's Human Resource Principle	GRI Standards	UNGC Principle	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
6	Establish meritocracy without any bias or discrimination in connection to performance evaluation, career progression, rewards and recognition	GRI 401: Employment 2016 GRI 406: Non Discrimination	Principal 6- Elimination Discrimination in respect of employment and occupation	Employment and employment Relation- 6,4,3 Social Dialogue - 6,4,5		Employment and Employment Relation - 6,4,3 Social Dialogue-6,4,5	 	Right to Free to Equal and Freedom from Discrimination; Right to Recognition as a Person before the law
7	Pay for Performance based in internal and external party	GRI 401: Employment 2016 GRI 406: Non Discrimination	Principle 6- Elimination Discrimination in respect of employment and Occupation	Condition of work and social Protection	8. Remuneration	3-Businesses Should promote the well-being of all employees	 	Right to be Free & Equal and Freedom from Discrimination Right to Recognition as a Person before the law
8	Encourage creativity and innovation to fuel growth.	GRI 404: Training and Education		Social Dialogue -6.4.5		Principle 3- Businesses Should promote the well-Being of all employees	 	Right to Education, Right to Freedom of Opinion & Expression
9	Create and engaged work environment of teamwork and camaraderie with a bias for responsible execution and excellence.	GRI 401: Employment 2016 GRI 404: Training and Education GRI 405: Diversity and Equal Opportunity	Principle 4: The elimination of all forms of forced and compulsory labor, Principle 6-elimination discrimination in respect of employment and occupation	Human development and training in the workplace -6.4.7	5. Discrimination	Principle 3- Businesses Should promote the well-Being of all employees	  	Right to Freedom from Slavery: Freedom from Torture & Degrading Treatment
10	Drive social accountability and responsibility and ensure ethical governance for responsible execution and excellence	GRI 411: Rights of Indigenous People 2016 GRI 413: Local Communities 2016 GRI 415: Public Policy GRI 416: Customer Health & Safety GRI 418: Customer Privacy	Business should work against all forms of corruption, including extortion and bribery	Anti- corruption - 6.6.3 Responsible Political Involvement - 6.6.4 Community involvement and development- 6.8	9. Management System	Principle 1- Business should conduct and govern with ethics, transparency and accountability	 	Right to Human Rights

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

### Social Accountability, Human Rights & CSR - Trend & Target Data

GRI STANDARD / OTHER SOURCE	DISCLOSURE	COVERAGE LOCATION OF THE DISCLOSURE	PAGE NO. OF THE THE TOPIC START..
<b>Employment</b>			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	GFL's Approach	42-44
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Rights Issues	57-59
	401-3 Parental leave	Human Rights Issues	58
<b>Labor/management relations</b>			
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-	48
<b>Occupational health and safety</b>			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Rights Issues	48-49
	403-2 Hazard identification, risk assessment, and incident investigation	Human Rights Issues	48-49; 52-53
	403-3 Occupational health services	Human Rights Issues	48-50
	403-4 Worker participation, consultation, and communication on occupational health and safety	Human Rights Issues	48-51
	403-5 Worker training on occupational health and safety	Human Rights Issues	48-49
	403-6 Promotion of worker health	Human Rights Issues	49-50
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Rights Issues	50-53
	403-8 Workers covered by an occupational health and safety management system	Human Rights Issues	50
	403-9 Work-related injuries	Human Rights Issues	50-53
	403-10 Work-related ill health	Human Rights Issues	50-53
<b>Training and education</b>			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Rights Issues	64
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Rights Issues	64-66
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Rights Issues	42-44
<b>Diversity and equal opportunity</b>			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Rights Issues	42-44
	405-2 Ratio of basic salary and remuneration of women to men	Human Rights Issues	58
<b>Non-discrimination</b>			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights Issues	41-47
<b>Freedom of association and collective bargaining</b>			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Issues	35-37; 67-69

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

### Social Accountability, Human Rights & CSR - Trend & Target Data

GRI STANDARD / OTHER SOURCE	DISCLOSURE	COVERAGE LOCATION OF THE DISCLOSURE	PAGE NO. OF THE THE TOPIC START..
Child labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Issues	48
Forced or compulsory labor			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Issues	48
Rights of indigenous peoples			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Rights Issues	60
Local communities			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Commitment to Human Rights; Materiality, Impact Assessment, Due Diligence	36-40; 31
	413-2 Operations with significant actual and potential negative impacts on local communities	GFL's Approach, Impact Assessment	31; 36-40
Public policy			
GRI 415: Public Policy 2016	415-1 Political contributions	Human Rights Issues	41-47
Customer health and safety			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Materiality Assessment and Stakeholder Engagement	33-37
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Materiality Assessment and Stakeholder Engagement	33-37
Public policy			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Materiality Assessment and Stakeholder Engagement	33-37; 70



## DQS India Assurance Statement 2025

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

DQS has been engaged by Gujarat Fluorochemicals Limited (GFL) to provide independent assurance over Human Rights Progress Report – 2025 based on UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption.

The engagement took place from 24<sup>th</sup> November 2025 to 29<sup>th</sup> November 2025 through virtual assessment for Indian sites.

The engagement took place on 30<sup>th</sup> November 2025 through virtual assessment for Texas & Hamburg sites.

Auditors: Divyanshi Bansal & Janki

### Objectives

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

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

1. Interviewing cross-section of people from all business sites, functions, and levels.
2. Randomly selecting samples from the given data of employees and contractor laborers and verifying implementation of Human Rights policies regarding the applicable labor laws.

### Scope of Assurance

The assurance encompassed the entire report and focused on all figures, statements and claims related to Human Rights during the reporting period Oct 2024 to Nov 2025. More specifically, this included:

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

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

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

Equitable, Transparent, Rights-compatible, Source of Continuous Learning. Based on Engagement and Dialogue)

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

### Operational Boundary

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

### Level of Assurance and Limitations

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

### Independence and Competences of the Assurance Provider

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

### Assurance Methodology

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

1. Based on Human Rights Progress Report on UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption, GFL have identified selected corporate KPIs and data sets, which are classified according to the relevant data owners and the type of evidence required for the verification process.
2. Carry out interviews with key functional managers and data owners at GFL.
3. Data quality verification included the following:

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

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

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

## Key Observations and Recommendations

### Strengths:

#### 1. Management Commitment and Team Involvement

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

### Relevant Policies and Implementation

#### 1. Labor and Human Rights:

- GFL has established comprehensive policies to ensure fair labor practices and uphold human rights. These policies include strict adherence to non-discrimination, fair wages, and safe working conditions.
- The company conducts regular training sessions to educate employees about their rights and responsibilities, ensuring a respectable and inclusive workplace.

#### 2. Environmental Sustainability:

- GFL has implemented rigorous environmental policies aimed at reducing its carbon footprint and promoting sustainable practices. These include waste management protocols, energy efficiency measures, and initiatives to reduce greenhouse gas emissions.
- The company actively monitors its environmental impact through regular audits and compliance checks, ensuring adherence to both national and international environmental standards.

#### 3. Anti-Corruption:



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

### Monitoring and Evaluation

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

## 2. Good CSR project for FY 2024-2025

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

### Community Development

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

### Animal Husbandry

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

### Menstrual Hygiene

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

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

### Sustainable Development Goals (SDGs) Activities

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

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

### 3. Grievance Mechanisms and Human Rights Initiatives

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

#### Social Performance Teams

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

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

#### Ethics Committees

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

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

## Monitoring and Evaluation

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

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

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

## 5. Non-Discrimination and Human Rights Initiatives

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

### Comprehensive Non-Discrimination Policies

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

### Implementation and Monitoring

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



## Opportunities for Improvement:

Gujarat Fluorochemicals Limited (GFL) has consistently demonstrated a strong commitment to meeting all regulatory compliance requirements across its operations. However, in the pursuit of excellence and sustainable growth, there are always opportunities to go above and beyond. By proactively identifying and implementing improvements, GFL can further enhance its impact on environmental sustainability, social responsibility, and ethical governance.

This section outlines several strategic opportunities for GFL to elevate its practices beyond compliance. These initiatives not only align with global best practices but also reinforce GFL's dedication to creating a positive and lasting impact on its stakeholders and the environment. By embracing these opportunities, GFL can continue to lead by example, setting new benchmarks in corporate responsibility and sustainability.

### Carbon Neutrality

To further advance GFL's objectives on carbon neutrality, the company should prioritize additional investments in renewable energy sources. This includes expanding the use of solar, wind, and other sustainable energy technologies. Additionally, GFL should seek collaboration with organizations specializing in carbon sequestration to enhance their efforts in reducing carbon emissions.

### Social Responsibility and ESG Integration

A thorough review of documents outlining roles, responsibilities, authorities, and accountabilities is recommended to ensure the inclusion of social responsibility and Environmental, Social, and Governance (ESG) areas. This review will help integrate these critical aspects into the core functions of the organization, promoting a culture of sustainability and ethical practices.

### Risk Assessment of Stakeholders with respect to Human Rights

The stakeholders are identified and mapped with respect to Human Rights. The company should prioritize assessing the risks and impacts and develop a prevention and mitigation plan for various stakeholders like suppliers, employees, customers, etc. This will help in minimizing impacts on labor, health and safety, environment, socioeconomic and cultural, geopolitical and local government related issues around the facility.

### Evaluation of the Adherence to DQS Framework on Human Rights

**Inclusivity** - How the organization engages with stakeholders and enables their participation in identifying issues and finding solutions related to Human Rights.

Gujarat Fluorochemicals Limited (GFL) has established a comprehensive stakeholder identification and engagement process through its Stakeholder Engagement Program. This program effectively documents and implements strategies to address key stakeholder concerns, highlighting them as material aspects of significant importance. While GFL's current adherence to inclusive principles is commendable, there are opportunities to further enhance stakeholder engagement and go beyond mere compliance.

### Enhancing Stakeholder Engagement

1. **Proactive Engagement:** GFL should adopt a more proactive approach in engaging with stakeholders. This involves not only responding to concerns but also anticipating potential issues and addressing them before they escalate. Regular, structured dialogues with stakeholders can help identify emerging trends and concerns early on.
2. **Inclusive Participation:** To ensure that all voices are heard, GFL should facilitate inclusive participation by creating platforms for underrepresented groups to express their views. This could include community forums, focus groups, and surveys tailored to capture diverse perspectives.
3. **Collaborative Problem-Solving:** GFL can enhance its stakeholder engagement by involving stakeholders in the problem-solving process. This collaborative approach can lead to more innovative and effective solutions to human rights issues. Stakeholders should be encouraged to contribute ideas and participate in decision-making processes.
4. **Transparency and Communication:** Maintaining transparency in communication is crucial. GFL should regularly update stakeholders on the progress of initiatives and how their feedback has been incorporated. This builds trust and demonstrates the company's commitment to accountability.
5. **Continuous Improvement:** GFL should establish mechanisms for continuous improvement in its stakeholder engagement practices. This includes regular reviews and updates to the Stakeholder Engagement Program based on feedback and changing circumstances. By doing so, GFL can ensure that its engagement strategies remain relevant and effective.

### Going Beyond

To truly excel in inclusivity and stakeholder engagement, GFL should aim to:

- **Implementing Best Practices:** Adopting global best practices in stakeholder engagement and human rights can set new benchmarks for the industry.
- **Innovative Initiatives:** Launching innovative initiatives that address specific stakeholder needs and concerns can demonstrate GFL's commitment to social responsibility.
- **Long-Term Partnerships:** Building long-term partnerships with stakeholders, including NGOs, community groups, and industry peers, can enhance the impact of GFL's initiatives and foster a collaborative approach to human rights and sustainability.

**Materiality** - How the organization recognizes issues that are relevant and significant to itself and its stakeholders.

**Responsiveness** - How the organization responds to stakeholder issues and feedback through decisions, actions, performance, and communication.

**Impact** - How the organization monitors, measures, and ensures accountability for how its actions affect their broader ecosystems.

### Conclusion Based on a moderate assurance engagement according to the above-

Gujarat Fluorochemicals Limited (GFL) has made commendable progress in aligning its Human Rights Progress Report of 2024 with the United Nations Global Compact (UNGC) Ten Principles, covering Labor and Human Rights, Environment, and Anti-Corruption. The company has effectively defined material aspects and

their boundaries within and outside the organization in accordance with the DQS Human Rights framework. While GFL has introduced innovative solutions to mitigate human rights impacts and influence supply chain partners, there are several opportunities to further enhance their efforts.

1. **Strengthen Stakeholder Engagement:** Strengthening stakeholder engagement processes by incorporating more frequent and diverse interactions with stakeholders. This can involve setting up regular community forums, focus groups, and digital platforms for continuous dialogue and feedback.
2. **Innovative Community Development Initiatives: Educational Programs:** Launching advanced educational programs that focus on digital literacy, vocational training, and entrepreneurship. These programs can empower community members with the skills needed for the future job market.
  - **Sustainable Livelihood Projects:** Developing projects that promote sustainable livelihoods and can provide long-term economic benefits while preserving the environment.
3. **Continuous Improvement and Transparency:** Regularly updating and refining the materiality and strategy to reflect the evolving human rights landscape. This includes publishing detailed progress reports and case studies that highlight successes and areas for improvement.

By adopting these innovative solutions and going beyond compliance, GFL can significantly enhance its impact on community development and human rights. These efforts will not only strengthen GFL's reputation as a responsible corporate citizen but also contribute to sustainable and inclusive growth for all stakeholders.





# Letter of Conformance

It is hereby confirmed that the company

## **Gujrat Fluorochemicals Limited**

Head Office: INOX Towers, 17,  
Sector – 16A, Noida – 201301  
Uttar Pradesh  
INDIA

(The list of all sites covered in annex to this certificate)

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

### **Audit criteria: UNGC Declaration of Human Rights 2011**

**Gujarat Fluorochemicals Limited follows the 10 principles of UNGC on Human Rights through effective implementation of the Human Rights policies and practices**

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

Verification registration no.	50257397
Date of Verification	2025-11-20
This certificate is valid until	2026-11-19

### **DQS India**

Dr. Murugan Kandasamy  
CEO & Managing Director



## Annexure of Sites Audited

The list of sites audited during 17<sup>th</sup> November 2025 to 20<sup>th</sup> November 2025 for Human Rights conformance verification and impact assessment are as follows:

1. INOX Towers, 17, Sector – 16A, Noida, Uttar Pradesh – 201301, India.
2. ABS Towers, 2nd Floor, Old Padra Road, Vadodara - 390007, Gujarat, India.
3. Survey No. 16/3, 26,27, Ranjitnagar, Tal. Ghoghamba, Dist. Panchmahals, Gujarat. 389380
4. 12/A, GIDC Dahej Industrial Estate, Taluka: Vagra, Bharuch 392 130, Gujarat, India
5. Plot No. D-2/CH/173 & 222, Village – Jolva, GIDC Dahej Industrial Estate, Dahej II Taluka: Vagra, Bharuch 392 130, Gujarat, India.

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



# Letter of Conformance

It is hereby confirmed that the company

## **Gujrat Fluorochemicals Limited**

Head Office: INOX Towers, 17,  
Sector – 16A, Noida – 201301  
Uttar Pradesh  
INDIA

(The list of all sites covered in annex to this certificate)

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

**Audit criteria: UNGC Declaration of Human Rights 2011**

**Gujarat Fluorochemicals Limited follows the 10 principles of UNGC on Human Rights through effective implementation of the Human Rights policies and practices**

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

Verification registration no.	50257397
Date of Verification	2025-11-21
This certificate is valid until	2026-11-20

**DQS India**

Dr. Murugan Kandasamy  
CEO & Managing Director





## **Annexure of Sites Audited**

The list of sites audited on 21<sup>st</sup> November 2025 for Human Rights conformance verification and impact assessment are as follows:

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

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



An **INOXGFL** Group Company

**Corporate Office**  
**GUJARAT FLUOROchemicals LIMITED**  
Plot No.17, Noida Film City, Sector 16-A,  
Noida, Gautambuddha Nagar, Uttar Pradesh, 201301  
Email: [hr@gfl.co.in](mailto:hr@gfl.co.in), Website: [www.gfl.co.in](http://www.gfl.co.in)