



An **INOXGFL** Group Company

Social Accountability & Human Rights Progress Report 2020-21

Gujarat Fluorochemicals Limited

10th December, 2021



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Foreword

Gujarat Fluorochemicals Limited, a leading Indian chemical company is a part of the InoxGFL group. It is the largest PTFE/Fluoropolymers manufacturer in India having other business verticals in Fluorospeciality and Chemicals. A signatory of the UN Global Compact, GFL strives continuously to adhere to and uphold internationally proclaimed covenants and mandates connected to human rights and protection across its locations in India and abroad. This report covers the Indian locations (Dahej, Ranjit nagar, Vadodara, and Noida) & International Locations (Germany & US), the immediate community, and important business partners.

The report is structured in accordance with UN Guiding Principles Reporting Framework (Annexure 1).

This report has been reviewed and assured independently by DQS India as depicted in Annexure 5 – Assurance Statement. This Report considers the primary reporting period as April 01, 2020 to March 31, 2021. However, some sections of the report represent facts and figures till November, 21 end.

To know more about the Company, please refer to our Integrated Annual Report - <https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

We welcome and appreciate any constructive input and feedback from stakeholders.

Email - kallolchakraborty@gfl.co.in; chandni.mehta@gfl.co.in



From the Desk of Chief Executive Officer (CEO)

The year 2020 was a year unlike any other and may become a turning point in history. It has completely changed the way we use to look at the overall well-being of our people and aspects related to creating a positive impact on people's lives.

Clearly, these are unprecedented times and it is opportune to reflect on the values we uphold and how it affects the lives of people.

This Human Rights Report is our second report on how we understand the impacts of actions on human rights and our efforts to try to make that impact as positive as possible. This is a significant responsibility for the company with thousands of employees and hundreds of thousands of other business stakeholders whose activities can, in turn, impact the communities worldwide.

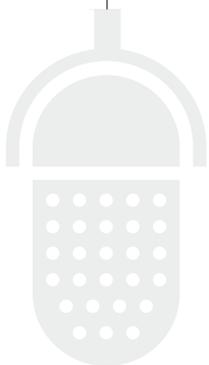
In the last few months, as a CEO of GFL, I have had the opportunity to engage with the employees and our other important stakeholders about how we have been putting people at the center of our business activities. These discussions have led me to believe that significant progress has been made on ensuring that human rights become an integral part of our company values and related actions.

I am pleased with the progress we have made over the last two years and the second report provides details of the efforts that we have made so far in embedding human rights in our business – we still have work ahead of us and this work will continue in the years to come. We seek to be transparent about our efforts on this front in this report.

I invite all our stakeholders to read the report and share the feedback, and help us respect and promote Social Accountability and Human Rights in everything we do.

Regards

Dr. Bir Kapoor



Message from Head (Group Corporate Human Resources)

I am excited to share our second Human Rights Report this International Human Rights Day.

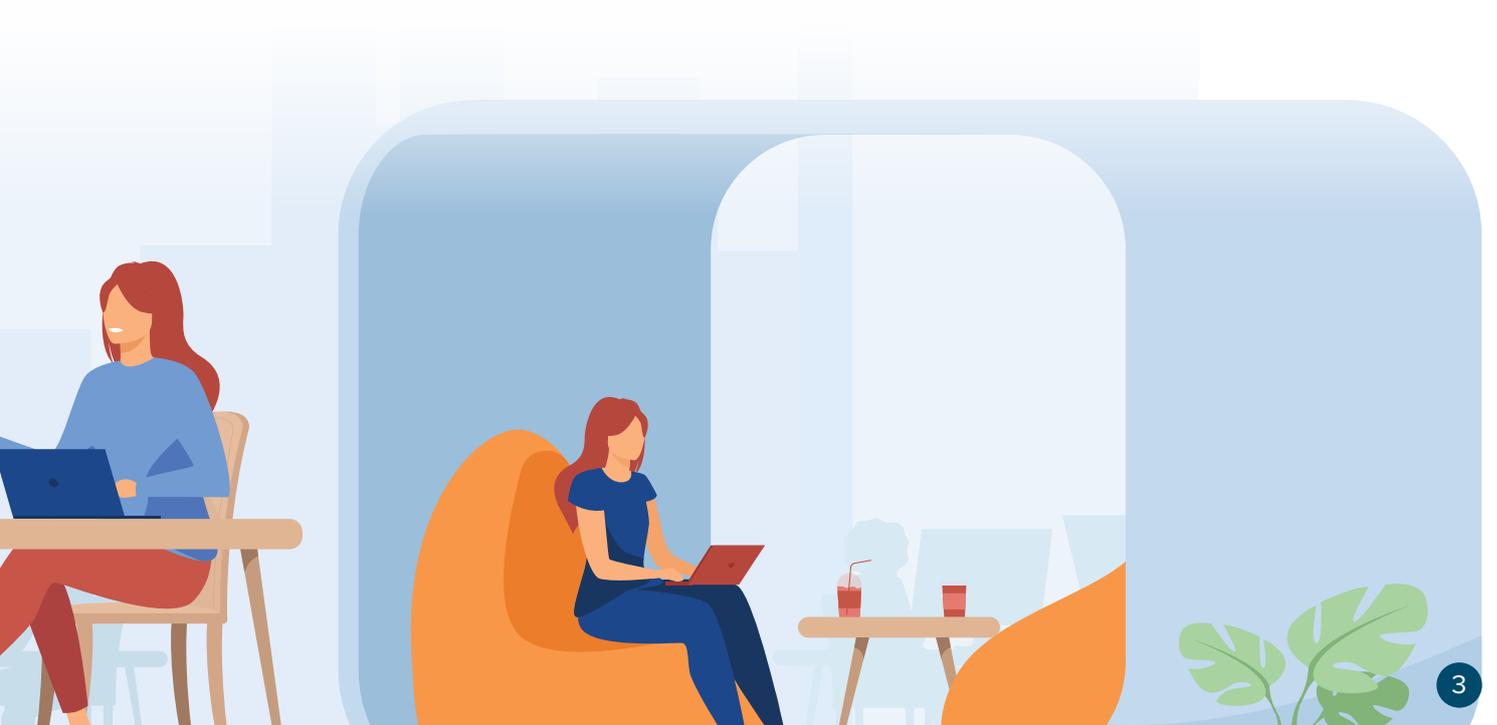
Over the past decade, GFL has built a reputation on trust and respect and is committed to earning that trust with values that represent the standards of integrity and excellence throughout our value chain.

Our approach to upholding human rights is based on the United Nations Guiding Principles on Business and Human Rights and is centered around four core pillars: i) embedding respect for human rights throughout our value chain; ii) conducting ongoing human rights due diligence; iii) engaging our stakeholders and driving collaborative action; and iv) providing effective grievance mechanisms and access to remedies. Using this approach as our foundation, we strengthened our policies, enhanced our due diligence systems, and brought targeted action to deal with our salient human rights issues across our value chain.

The report aims to show the steps we have undertaken on our human rights journey so far. This work will continue – within our business, value chain, and our stakeholders – vendors, suppliers, third parties, governments, civil society, and other business service providers.

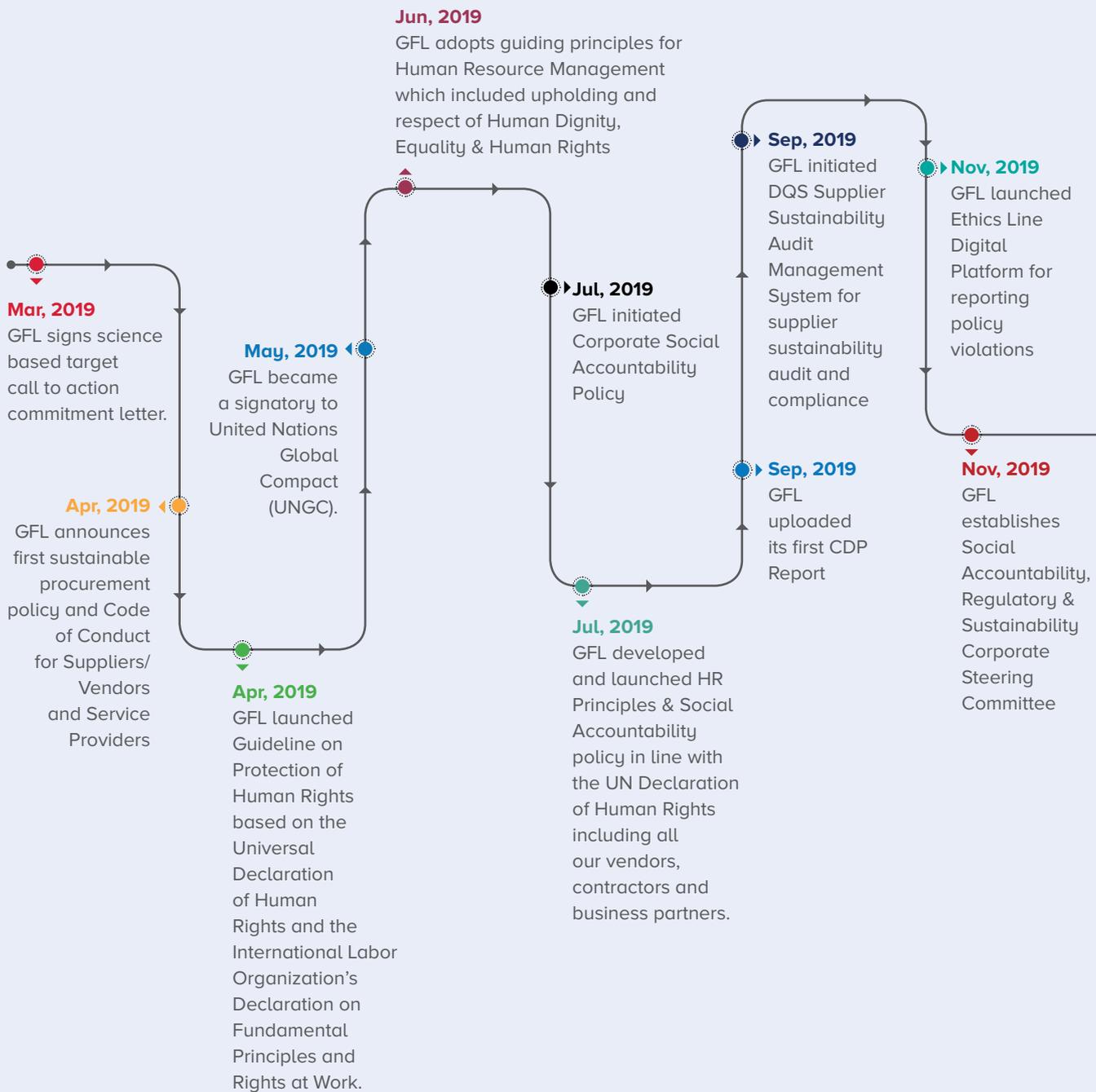
And on a personal note, I would like to extend my thanks to everyone who has been a part of and contributed to this journey to advance progress in respect to human rights throughout our value chain.

Regards
Kallol Chakraborty

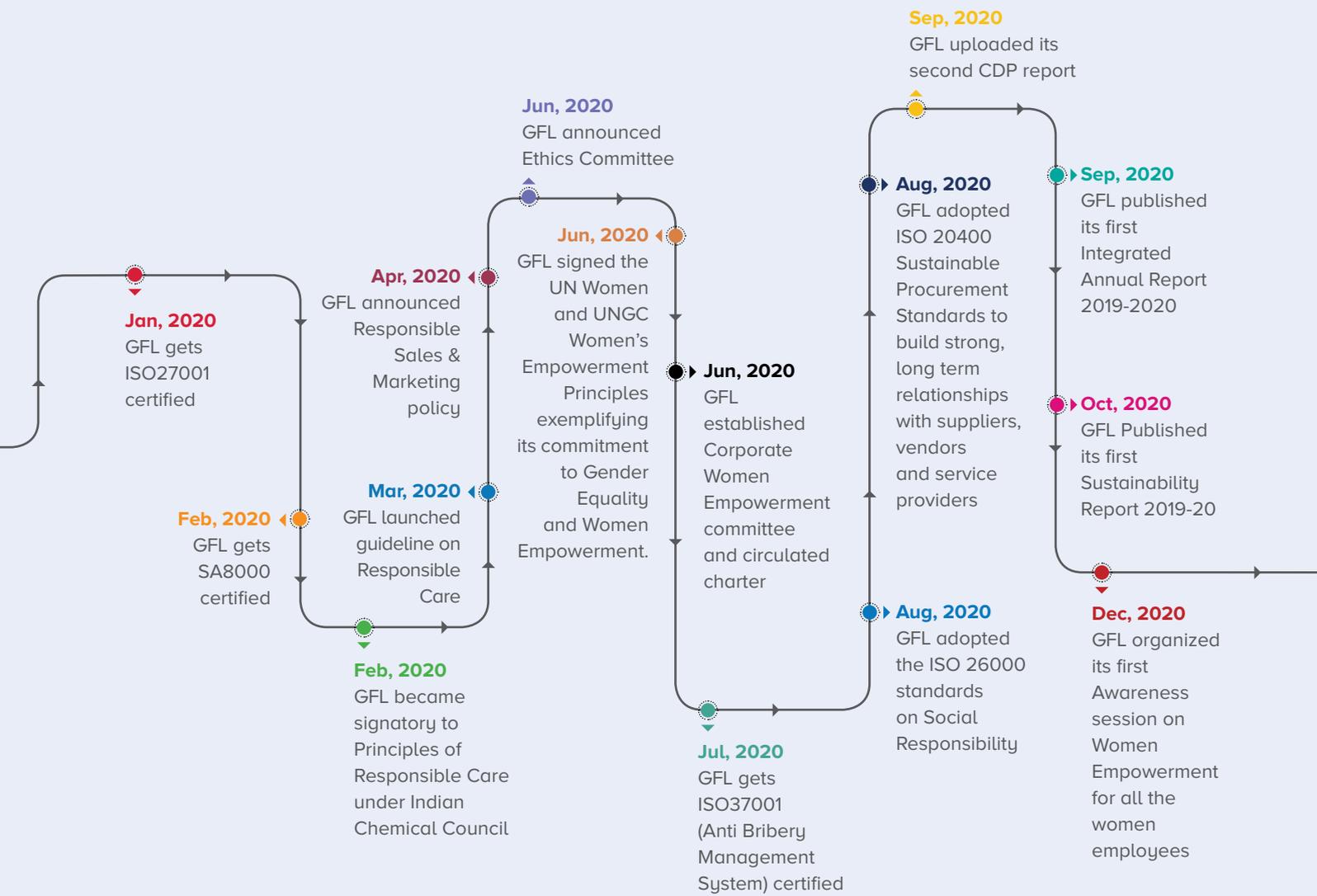


Human Rights Journey

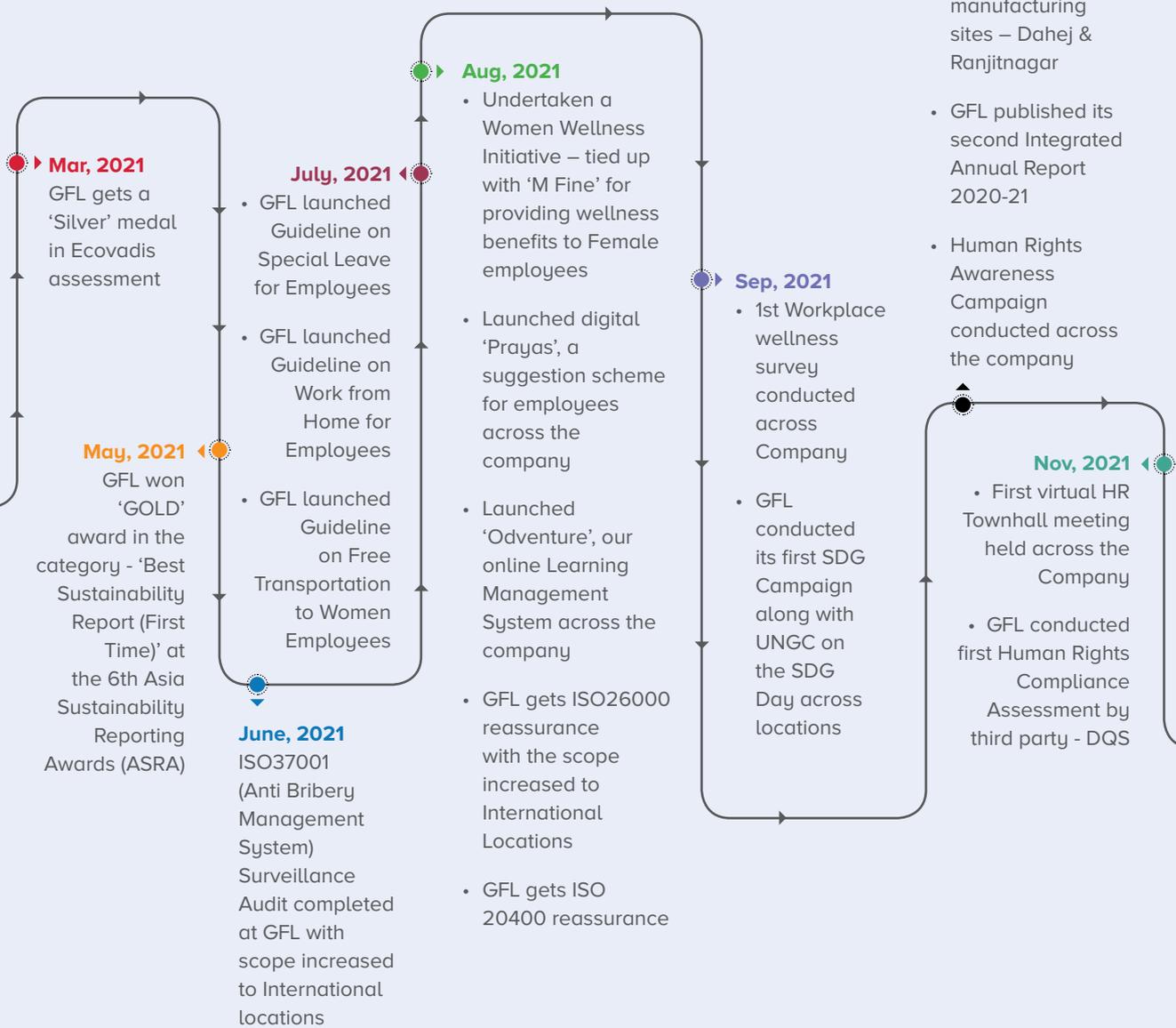
2019



2020



2021





Our Commitment to Human Rights

At GFL, we believe human rights are universal rights and everyone is entitled to them without discrimination of any kind.

As the signatories of the UN Global Compact, the Company is committed to:

1. sustaining and upholding the UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption.

We adopt Responsible Business Practices structured around the three independent but interrelated pillars of the ‘Protect, Respect & Remedy’ Framework i.e., inspired by the United Nations Global Compact initiative, the United Nations Guiding Principles, and Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

Our policy represents our understanding of the above pillars respecting Human Rights and encouraging all our internal and external stakeholders – Employees, Suppliers, Vendors, and Service Providers to exceed the requirements of our human rights policy and promote best practices and continuous improvement throughout their operations. Our Social Accountability & Human Capital related policies are based on a set of HR Management Principles (Annexure 3), Sustainability Standards and Human Rights (Annexure 4) that are the fundamentals of operational practices to ensure social accountability and responsibility across the value chain. More information under the link - GFL - Our People Hr Principles



2. support the UN Sustainable Development Goals (SDGs). GFL supports the SDGs and its business actions and community outreach are all aligned to support and contribute to the 17 SDGs.

To recommit ourselves to support and actively contribute to the achievement of the SDGs, we celebrated the Global Day to Act4SDGs on 25th September 2021 across locations. We conducted an SDG awareness campaign at our manufacturing sites in Gujarat wherein our employees and the local communities participated actively. We followed the approach of Act4SDGs by taking the 3 required actions:

1. Communicate: Raise Awareness of SDG issues & get informed

We had a virtual inaugural session on SDGs addressed by the Senior Management and Partnership & Membership Engagement Officer of UNGC followed by pamphlet distribution across locations in 3 languages – Hindi, English & Gujarati.

2. Advocate: Raise your voice and hold Leaders to account

An awareness campaign on SDGs was conducted across locations educating employees on SDGs and our role as an individual and as an organization towards creating a sustainable future by 2030.



SDG Awareness Campaign across locations

3. Activate: Organize an (Online) event and mobilize your community to take direct action for the Goals

An awareness campaign on SDGs was organized at Government Primary School, Ranjit Nagar, Gujarat to spread awareness among the students and local communities on the 17 SDGs and highlighting the progress made in a few areas - water resource management, agro-based livelihood, health care, education, women empowerment, infrastructure, vocational training & skill development, animal husbandry, and wildlife protection.



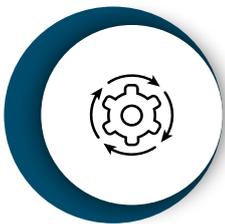
Media coverage



Our Approach

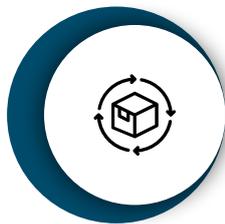
The Company conducts its business in a manner that respects the rights and dignity of all people, complying with all applicable laws and regulations.

We are committed to respecting the rights of all workers and local communities throughout all our locations, operating companies, and business operations worldwide. We are committed to treating individuals in all aspects of employment based on ability irrespective of nationality, race, caste, creed, religion, gender, etc. We do not tolerate racial, sexual, or any other kind of discrimination or harassment, or any other human rights issues such as land rights, etc. There is no disparity between the salaries of men and women employees, and we follow the principle of equal pay for equal work.



Operations

All employees shall act lawfully toward other employees, colleagues, business partners, and those in local communities. All new and current employees are required to go through the human rights guideline and awareness training on Social Accountability & Human Rights of the Company. The Employee Handbook, which is distributed among all employees, also covers aspects of the human rights of the Company. We use reasonable organizational, technical, and administrative measures to protect personal information under our control.



Supply Base

All our business partners – including suppliers and customers share their commitment to respect human rights. All suppliers must comply with our commitment to human rights, which is outlined in this guideline. Information shall not be collected unless it is for a lawful purpose, and is considered necessary for the purpose. Negligence in implementing and maintaining reasonable security practices and procedures may make a person liable to disciplinary action. All business partners are required to undertake the social accountability human rights awareness program.



Community

We respect the rights of local communities and those that live and work there consistent with international human rights standards. We continuously monitor and address the environmental impacts of our business operations on our neighbors, and strive to create positive impacts on adjacent communities through local engagement and charitable programs. All communities are given awareness on Social Accountability and Human Rights.

With this approach as our foundation, we prioritize our efforts by focusing on our salient human rights issues – the human rights at risk of the most severe negative impact through our company activities and business relationships. This process helps ensure that we have the appropriate policies and procedures in place to prevent and address potential human rights risks across our value chain. We closely monitor emerging issues and regularly review our salient issues to determine whether other human rights have become greater priorities over time.

Governance

We believe that robust governance is essential to successfully embed respect for human rights throughout our value chain. It is with this objective only that we actively monitor and review our governance structures, practices, and processes from time to time, to ensure the adoption and implementation of best practices.

The Top Management has constituted an ‘Ethics Committee’ responsible for ensuring the formulation, implementation, and review for maintaining discipline in areas related to Social Accountability, Social Responsibility and Fair Business Practices, Policies and Guidelines related to Human Rights.

The Social Accountability, Regulatory, and Sustainability (SARS) Committee is responsible for taking actions related to human rights implementation and works along with the Ethics Committee. The SARS Corporate Steering Committee is constituted to drive, review and provide direction to all Social Accountability, Regulatory and Compliance, Sustainability (including Safety, Health, Environment) and Responsible Care related activities and interventions across the Company.

We also have a designated Women Empowerment Committee and Internal Complaints Committee which are

responsible for investigating, observing, and monitoring human rights issues such as discrimination; harassment, torture, violence, etc across the Organization. Any employee who learns of a potential violation of the human rights guideline is required to report his or her suspicion promptly to the Company Ethics Committee or on ethicsline@gfl.co.in.

The Committee reviews the activities on monthly basis and publishes a Monthly Sustainability and Social Accountability Dashboard. For viewing our Governance Framework, please refer to page 51, 56 of the Integrated Annual Report 2020-21 which can be downloaded from the link:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

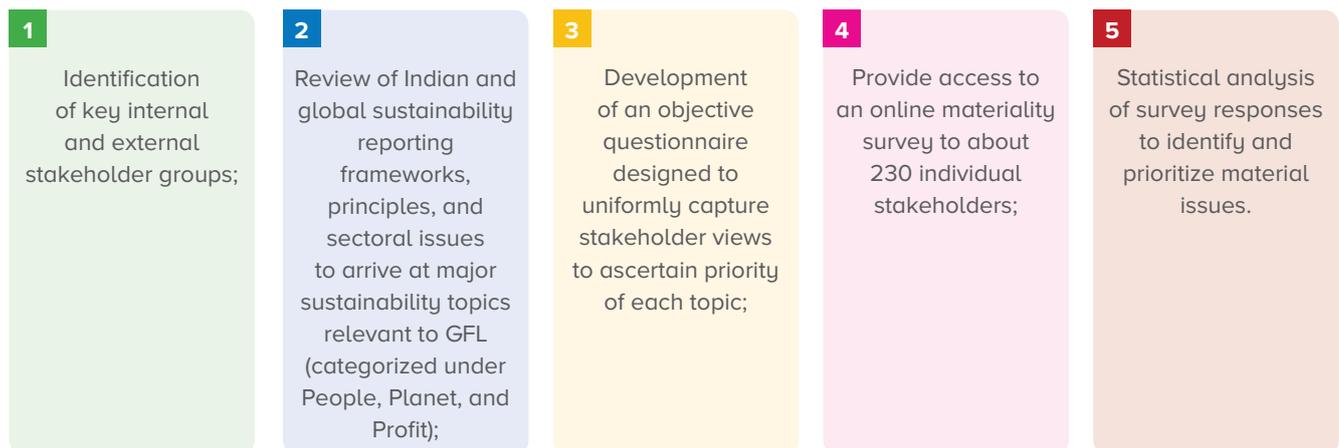


Materiality & Stakeholder Engagement

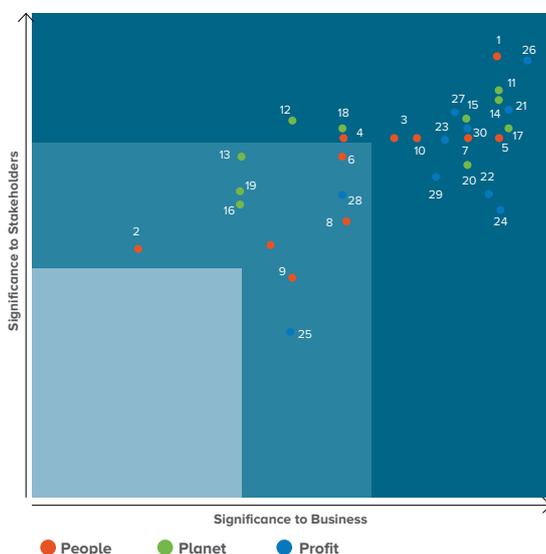
We believe, it is imperative to adequately adapt to change, to foster growth and development. Thus, we constantly strive to understand the needs of our stakeholders, engage with our stakeholders regularly, seek to, address concerns and assess issues that impact our operations and our ability to maximize value creation keeping them informed about organizational decisions.

In line with our endeavor to identify issues that are material to our growth, we conducted a materiality assessment survey. It aimed to recognize topics that play a pivotal role in fulfilling the strategic endeavors of GFL, encompassing the 3Ps – People, Planet and Profit.

Our Approach



Material Matrix



- People**
 1. Occupational Health and Safety
 2. Employee diversity
 3. Employment practices
 4. Talent attraction and retention
 5. Human rights
 6. Fair & transparent people process
 7. Talent development and training
 8. Supplier assessments
 9. Local community involvement and development
 10. Employment creation and skill development
- Planet**
 11. Emissions, effluents & waste
 12. Chemical spills
 13. Materials
 14. Energy efficiency
 15. Water consumption
 16. Biodiversity
 17. Climate change
 18. Product safety and stewardship
 19. Product design for use-phase efficiency
 20. Opportunities in clean technology
- Profit**
 21. Growth and continuity
 22. Profitability and Shareholder Value
 23. Product development
 24. Cost optimisation
 25. Geographical presence
 26. Customer satisfaction
 27. Anti-corruption
 28. Anti-competitive behaviour
 29. Business risk mitigation
 30. Good governance practices

Identified Material Topics

17 material topics were identified out of which the highlighted 5 relate to human rights issues and are considered as important to businesses and stakeholders in respect to human rights which are as follows:



Engaging with Stakeholders

Our stakeholder engagement framework ensures timely communication of accurate and relevant information and interaction with each stakeholder.

Our Principles of stakeholder Engagement



To further strengthen our relationships, we participate in CSR activities, community development projects and viable environmental initiatives through various social platforms to foster effective communication and better engagement with stakeholders. We have also constituted a Stakeholder Relationship Committee to specifically look into investor complaints and resolve issues faced by our stakeholders.

There were nil complaints or grievances during the reporting year in this regard.

GFL engaged in regular and ongoing interactions with various stakeholders including Governments, development agencies, research organizations and communities during the reporting period. Such multi-disciplinary engagement processes stimulate deeper and nuanced understanding of challenges and enable the emergence of customized solutions. Several such stakeholder consultations were held during the year. In addition to the need assessment surveys conducted as part of stakeholder engagement, we followed a holistic development approach that involves an intensive and deep level of engagement, which includes identification and delineation of needs and aspirations of our stakeholder communities in our locations.

Comprehensive stakeholder engagements were undertaken in 2020-21 comprising of 56 Participatory Rural Appraisals (PRAs), covering core villages.

Training & Communication

At GFL, we have established regular communication channels and formal training programs for our employees, contractors, and other stakeholders.

- We strive to prevent human rights abuse across our supply chain. Awareness programs on social accountability, human rights issues such as forced labour, discrimination, and campaigns on human rights laws and policies are conducted regularly for our employees, contractors/sub-contractors, security personnel, and business service providers. Not only the employees but also contract laborers have been taken through the human rights awareness program. For detailed information on the Security Personnel training, please refer to page 93 of the Integrated Annual Report 2020-21 - <https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>.
- All business contracts have an exclusive clause on the business aspect of human rights. The Employee Handbook, which is distributed among all employees, also covers aspects of the human rights of the Company.
- Declaration on acceptance and adherence of the above policies is part of the joining process. We ensure that there is no human rights abuse in our entire supply chain.
- A declaration for acceptance and adherence to the policies related to Social Accountability & Social Responsibility is part of the joining process. All our employees have given this declaration.

During FY 2020-21, there were no complaints, legal cases, rulings, or fines against the company regarding human rights violation, sexual harassment, and discrimination in employment reported from any site of the Company.

This year, we conducted our first Human Rights Awareness Campaign across our locations with an aim to spread awareness on the 30 UN human rights amongst our internal stakeholders, and the mechanisms available in the company to report in case of violation of these rights.



Human Rights Campaign at Dahej



Human Rights Awareness at Ranjit Nagar



Human Rights Awareness Campaign at Vadodara



Human Rights Awareness Campaign at Noida



Training at different locations

Conducting Human Rights Impact Assessment & Due Diligence

GFL supports and respects human rights being a signatory to UN Global Compact and adhering to 10 principles and adopting the ‘Protect, Respect and Remedy’ Framework.

We have implemented SA8000 standards on Social Accountability and adopted and aligned our processes to ISO26000 (Social Responsibility) and ISO20400 (Sustainable Procurement standards) across our supply chain.

- The Company also verifies compliance with human rights policy through internal and external assessment mechanisms, such as self-assessment questionnaires, announced and unannounced on-site audits of its independent Suppliers, Vendors and Service Providers, Vendors and Service Providers audits, and Employees and workplace wellness surveys. Such audits include Confidential Employee interviews, inspecting Third parties/ Suppliers, Vendors and Service Providers’ facilities, operations, books and records, and supplier-provided housing. If non-compliances are observed, corrective actions shall be undertaken.
- Employees and suppliers are expected to comply with all applicable company policies. Violation of our human rights policy or the refusal to cooperate will result in disciplinary action, up to and including termination or termination of contract.
- We do due diligence in following steps:

Step 1: Understanding the boundaries and Engaging with Stakeholders to gain a robust understanding of business and human rights context. We review our existing policies and procedures and operations to understand how each business/function could possibly impact human rights.

This year, the Company has completed with SA8000 Surveillance Audit for its manufacturing operations at Dahej and Ranjit Nagar. In line with our code of ethics, we got our 1st Surveillance of ISO37001 (Anti Bribery Management System) completed with our scope increased to International Locations. This itself confirms our commitment to upholding the highest standards of ethics, social accountability, and sustainable business development. Additionally, we got ISO26000 and ISO20400 reassurance with our scope increased to International Locations.

Additionally, we carried out our first Human Rights Compliance Assessment across locations by DQS India, to review our implemented processes for taking required corrective actions for continual improvement. The assessment methodology followed both structured and unstructured interviews with key employees, local communities, contractors and suppliers across locations. The scope of the HRCA included 6 locations – Noida, Dahej, Ranjitnagar, Vadodara, Germany and USA covering the human rights impacts across 3 areas:



Human Rights Compliance Assessment Areas

A. Employment Practices	B. Community Impact	C. Suppliers and other business partner
A.1 Employment Status	B.1 Environmental Impacts	C.1 Human Rights and business partner impacts
A.2 Working Hours	B.2 Social Impacts	C.2 Hours, Wages and Leave
A.3 Wages	B.3 Corruption, Bribery & Government Relations	C.3 Harassment & Equal Treatment
A.4 Leave	B.4 Product Stewardship	C.4 Employee Privacy
A.5 Harassment	B.5 Grievance Mechanisms	C.5 Freedom of association
A.6 Employee Privacy	B.6 Corruption, Bribery & Government Relations	C.6 Migrant Workers
A.7 Forced Labour	B.7 CSR Projects	C.7 Workers with family responsibilities
A.8 Child Labour		C.8 Workplace Health and Safety
A.9 Promoting Diversity		C.9 Company housing
A.10 Non-Discrimination		C.10 Forced Labour
A.11 Freedom of Association		C.11 Child Labour
A.12 Migrant Workers		C.12 Non-Discrimination
A.13 Company Housing		C.13 Community Impacts
A.14 Workers with family responsibilities		C.14 Corruption, Bribery & Government Relations
A.15 Workplace Health and Safety		C.17 Product stewardship
A.16 Grievance Mechanisms		C.18 Grievance Mechanism

Conducting Human Rights Impact Assessment & Due Diligence

Step 2: The second step is to assess our HRCA score and identify most relevant Salient Human Rights issues for the company so that we can narrow the long list of human rights issues to those that the company could impact and identify the hotspots. Below is our overall Human Rights Compliance Assessment score summary for this FY.

HRCA – Stakeholders Assessment	Score	Rating
Internal Employees & Contract Employees	95%	Platinum
Community	88%	Gold
Supply chain	67.5%	Bronze
Cumulative GFL Human Rights Compliance Score	88%	Gold

The following table illustrates the top 3 issues identified through the assessments of our manufacturing sites; offices are as follows:

Identified Issues

- | | | |
|---|--|--|
| <p>1.
Optional Holidays for Minority Community Festivals</p> | <p>2.
CSR impact assessment can be conducted for quantifying the impact of GFL's CSR Projects</p> | <p>3.
Female nurse/doctor may be engaged at Dahej</p> |
|---|--|--|

Step 3: Based on the assessment, the company identified and prioritized the risk by reviewing our salient human rights issues.

Step 4: The last step involves closely monitoring other issues to assess potential risks and remediate identified impacts regularly. The insights from our due diligence program are regularly integrated into our processes to ensure that we have appropriate procedures, policies, and management systems in place to identify, address and prevent potential social accountability and human rights risks across our business and value chain.

Furthermore, we engage in continuous dialogue with the Community and Local stakeholders to identify any negative human rights impact and a remediation plan by way of a comprehensive social responsibility. For details, please refer to the Integrated annual report 2020-21, Chapter – Social & Relationship Capital, page number: 114-132.



Supply Chain & Our Operations

The Company has committed to the principles of & We source responsibly & and works hard to choose reputable business partners/Suppliers, Vendors and Service Providers who are committed to ethical standards and business practices compatible with GFL. GFL is aligned and adopted ISO 20400 for implementing Sustainable Procurement Management Systems across the Company Supply Chain.

We expect all our Suppliers, Vendors and Service Providers to support, the principles set out within the UN Universal Declaration of Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, the UN Global Compact and the UN Guiding Principles on Business and Human Rights.

We have an established policy in place on Sustainable Procurement and Code of Conduct. Our Procurement Practices are governed by the above policy. Our policy is available on GFL website at <https://gfl.co.in/Sustainability.php> We expect our Suppliers, Vendors and Service Providers/Suppliers to set in place internal policies, governance structures, systems, processes and take any other relevant measures to ensure adherence with this Policy. The Company is committed to ensuring that Conflict minerals contained in our products are sourced with due respect to human rights. GFL conducts its worldwide business operations in a manner that complies with applicable laws and regulations regarding conflict minerals. Suppliers, Vendors and Service Providers are expected not to source conflict minerals. The Company has a policy in place on Procurement of Conflict Minerals in this regard.

We shall work with our Suppliers, Vendors and Service Providers to identify issues that do not meet our

expectations and help them in addressing the gaps identified if any.

Suppliers were informed about the policy and adherence declaration for the same has been sought from them. Moreover, GFL extended support to its vendors for creating awareness on Sustainable procurement by conducting multiple webinars.

The Company follows a structured assessment process for evaluation of existing and for awarding contracts to new Suppliers, Vendors and Service Providers through a digitalized tool Supplier Audit Management Tool product by DQS Services. Any new supplier will have to fill this online questionnaire and then will be assessed on the basis of social and sustainability, social accountability criteria. The decision to continue or start a business with the supplier shall be taken considering this score and other factors. For detailed information about the Sustainable Procurement, please refer to page 119-121 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>



Responsible Sales & Marketing & Human Rights

Our Responsible Sales and Marketing (RSM) policy elucidates fundamental principles through which our business and marketing teams’ function. It is Company policy to comply with all applicable privacy and data protection laws ensuring protection of human rights.

Regular trainings and discussions are undertaken to understand and abide by the policy, ensure its efficacy and provide opportunities for relevant improvements as per changes in the business environment. Our business teams sign a mandatory declaration confirming their acceptance of the policy and follow fair business practices in principle and practice.

For detail on our Responsible Sales and Marketing policy please visit: <https://www.gfl.co.in/upload/pages/ece3ebcdfcafe4bfe8e3086191c37f63.pdf>



We also conduct regular internal audits across offices and product lines to ensure that our sales and marketing processes are in line with the Anti-trust & Anti-competitive laws of the countries in which our businesses operate. Also, our business teams are trained to understand and follow these laws as per the company policy. For detailed information about Responsible Sales & Marketing, please refer to page 118 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>



- 1 We are committed to portray product’s performance and service delivery truthfully to all customers.
- 2 We make claims that have been approved and appropriately substantiated.
- 3 We represent company’s products and services truthfully, fairly and accurately on all events, trade fairs and conferences.
- 4 We protect customer data & customer’s right to privacy.
- 5 We collect, use and store customer data in an ethical manner.
- 6 We only publish, advertise and post content that propagates authenticity and fair methods of competition.
- 7 We make true and honest comparisons of the company and competitors’ products or services.
- 8 We inform and educate customers on the safe handling and storage of products.
- 9 We refrain from discussing cost, profit, and margin with the competitors.
- 10 We engage in fair supply and distribution.

<p>EMEA Gujarat Fluorochemicals GmbH</p>	<p>CORPORATE HQ Gujarat Fluorochemicals Limited</p>	<p>AMERICAS GFL AMERICAS LLC</p>
<p>www.gfl.co.in www.gfl-europe.com</p>		

Salient Human Rights Issues, Taking Action & Results

1. NO DISCRIMINATION

The company believes that human rights are the universal birthright of every person and all are entitled to the same regardless of discrimination of any kind. GFL and its subsidiaries are committed to the policy of equal employment. This commitment is an integral part of the Company’s mission to become an ‘Employer of Choice’. Therefore, all our HR policies and procedures reflect non-discriminatory practices and provide equal opportunity for all employees.

We do not discriminate based on, but limited to, race, color, gender, age, language, property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability, pregnancy, belonging to an indigenous people, trade union affiliation, political affiliation or political or another opinion. Emerging prohibited grounds also include marital or family status, personal relationships, and health status such as HIV/ AIDS status. As part of this commitment, all employees are expected to treat their colleagues fairly, with respect, and without harassment, at all levels. We provide equal employment opportunities to all stakeholders. This covers areas of recruitment, selection, appointment, training, learning and development, promotion, Company activities, and other terms and conditions of employment. We treat all personnel with dignity and respect.

Recruitment in the company is based on the policy of fairness and non-discrimination and in compliance with prevailing labour laws. The company values the principle set in the ILO convention, 1958 to eliminate “discrimination in respect of employment and occupation”. The following policies are in place:

1. HR/2 – RECRUITMENT & SELECTION OF CANDIDATES
2. HR/20 – GUIDELINES ON PERFORMANCE MANAGEMENT SYSTEM AND DEVELOPMENT PLAN
3. HR/21 – PERFORMANCE EVALUATION & TRAINING NEED ASSESSMENT FOR TECHNICIANS
4. HR/22 – PERFORMANCE ASSESSMENT OF ENGINEER/ EXECUTIVECADRE EMPLOYEES
5. HR/28 – GUIDELINE ON SEPARATION PROCESS OF EMPLOYEES
6. HR/49 – GUIDELINE ON PREVENTION, PROHIBITION & REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE
7. HR/61 - GUIDELINE ON FORCED/ BONDED LABOUR PROHIBITION
8. HR/62 - GUIDELINE ON ANTI-SLAVERY AND ANTI-HUMAN TRAFFICKING

9. HR/63 - GUIDELINE ON PROTECTION OF HUMAN RIGHTS
10. HR/64 – GUIDELINE ON EQUAL EMPLOYMENT OPPORTUNITY, GENDER EQUALITY & PROTECTION OF MINORITY RIGHTS
11. HR/72 - GUIDELINE ON WAGE & SALARY DETERMINATION

All the above policies are part of an employee handbook. At present, declaration for acceptance and adherence to the above policies is part of the joining process. These policies are based on the following ILO Conventions:

Sl. No.	Convention/ Recommendation No	Issue 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 without any sexual discrimination based solely on the category of the work performed and in line with the Equal Remuneration Act, 1976.

All employees are assessed for their performance based on the criteria defined during the six months before they are being confirmed. The concept of normal distribution and relative evaluation is followed for the performance evaluation of all our employees. Our Performance Management System also supports the right to fair treatment.

As per the HR Operations Manual & Employee Handbook, employees are employed, trained, promoted and, remunerated solely on the basis of performance. All employees (including new joiners) are taken through an awareness program on the protection of human rights and the employee handbook also covers aspects of the human rights policy of the company which has been distributed to all the employees. Not only company employees but also contract labors have been taken through the human rights awareness program.

The Company has a Protection & Compliance framework in regards to Sexual Harassment and each site has an Internal

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Complaints Committee to address related complaints. All company employees are extensively trained to prevent unwanted conduct and protect individual dignity.

During FY 2020-21, there was no complaint received from any stakeholder regarding human rights violation - discrimination in employment reported from any site of the Company. For detailed information about the PMS coverage, please refer to page 85 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

2. NO FORCED LABOUR, SLAVERY & HARASSMENT -

We respect the dignity of labor and do not allow the use of forced/bonded/compulsory labor including prison or debt bondage labor. Our policies and guidelines ensure the Right to Life of Security and provide our employees as well as the contract workers the right to freedom from torture and inhuman or degrading treatment. The company avoids the use of forced/compulsory labor including prison or debt bondage labour. The company has rolled out the following policies in this regard:

1. HR/61 – GUIDELINE ON FORCED/BONDED LABOUR PROHIBITION
2. HR/62 – GUIDELINE ON ANTI SLAVERY & HUMAN TRAFFICKING

The above policies are a part of HR Operations Manual and Employee Handbook and are in reiteration

of the company’s commitment to the ILO convention: 29 and 105 - Forced Labour and Abolition of Forced labour

We have eight-hour shifts and a six-day work schedule, following mandatory provisions of the Factories Act, 1948 to ensure an optimum number of working hours in a day, a weekly day off, extra wages for overtime, and provision for leave. We strictly follow the Payment of Minimum Wages Act, 1948.

Declaration for acceptance and adherence to the policy is part of the joining process. We are a free-will company and the employee can quit their work at any point of time, serving the requisite notice period as stipulated in their terms of appointment. Continuous training and awareness programs are conducted for all women employees on the Prevention of Sexual Harassment (POSH) at the workplace.

None of our operations and suppliers are identified to have a significant risk of forced/ compulsory labor, slavery, and harassment-related issues. The company has an established Protection & Compliance framework & Ethics Committee in place which provides employees to raise any issue related to forced/compulsory labor and anti-slavery and human trafficking violations. It also reiterates the no retaliation philosophy of the company.

During FY 2020- 21, there was no complaint received from any stakeholder regarding human rights violation, forced labor, Slavery, and Sexual Harassment in employment reported from any site of the Company.



3. WORKING HOURS & LEISURE

At GFL, we have an alternate Saturday extended weekend and flexi - timing system for its employees working in specific offices. The intent of this is to facilitate a better work-life balance of employees and at the same time encourage punctuality and discipline in the regularity of attendance.

The working hours, rest periods, shift rosters, spread overs, compensatory day-offs, and weekly day-offs are governed by the terms of the Factories Act, 1948. Overtime is paid as per the Factories Act, 1948. Overtime wages are calculated at double the gross salary. All technicians and trainee technicians in the technician grade/level, as applicable in the respective Plant/Sites are covered in this policy.

All such conditions of service are also made applicable to labors/workers of all contractors. Plants follow the national laws regarding hours of work intervals, weekly off, etc. in respective countries. It ensures the right to do one's duty and the right to a surrounding world.

We also allow employees to take extra leave and provide work from home facilities under special circumstances such as personal illness, illness of spouse, children, and family, natural calamity, educational purpose, and during transfers to other locations. Further, all women employees are entitled to avail of childcare leave as per the Maternity Benefit Act.

The following are the company policies in this regard:

1. HR/50 - GUIDELINE ON WORKING HOURS, LATE ATTENDANCE, AND EXTENDED ALTERNATE SATURDAYS OFF FOR GFL AND WIND BUSINESS
2. HR/52 - GUIDELINE ON OVERTIME
3. HR/76 – GUIDELINE ON SPECIAL LEAVE FOR EMPLOYEES
4. HR/77 – GUIDELINE ON WORK FROM HOME FOR GFL

For detailed information about the Parental Leaves, please refer to page 84 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

4. REMUNERATION

The company provides its employees competitive remuneration and has fine-tuned the pay structure on the

basis of "Equal pay for equal work". At GFL, not only do individual pay levels reflect employee contribution but there is also no disparity in remuneration between men and women.

The company's Nomination & Remuneration Policy (NRP) continues to be the guiding light for maintaining remuneration standards in accordance with the provisions of Section 178 of the Companies Act, 2013 and Listing Agreement. The policy is available on the Company's website at the below link: https://gfl.co.in/assets/pdf/GFL_nomination_and_remuneration_policy_130820191.pdf

To ensure parity and non-discrimination of salary and wages within the organization and within the industry cum region, the company follows the provisions of the Equal Remuneration Act, 1976 and conducts salary and wage surveys through remuneration consultants and specialists to determine standard salary levels in other companies engaged in similar businesses. The company also complies with local requirements for mandatory income withholdings, such as taxes, social security, and housing funds.

Our Remuneration Policy, Social Security Schemes, Welfare Measures process ensures protection of Human Rights as enumerated in the UN Declaration of Human Rights and the UNGC principles.

All labors/contract workers working at our premises are given bonuses and benefits of social security schemes. For detailed information about the coverage of medical benefits, social security schemes, and annual compensation, please refer to page 84, 90 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

5. TALENT DEVELOPMENT & TRAINING

The company also has a well-defined process for the Career Progression/Development of employees. The process is strictly based on the merit of the individuals. Talent Development across GFL is monitored by the Unit and Corporate Level Talent Review Committees.

- a. Up-gradation: Movement from one grade to next higher grade in the same Level resulting in Job Enlargement with no change in facilities.
- b. Promotion: Movement from one level to the next higher Level resulting in Job Enrichment with a change in facilities.

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- c. Selection: This shall be applicable to Assistant Vice President and above. Herein the movement is dependent on performance/potential.

For objective identification and implementation of specific development plans, we adopt various methods like 9 box Assessment, 360-degree feedback, Development Centre, IDP, Dronacharya scheme, Mentoring, etc. More than 80% of employees serving as General Managers and above levels have been covered in the 360-degree feedback.

We also identify highly skilled technicians who consistently deliver superior performance and provide them opportunities for higher education to ensure career advancement. Under this program, a trade apprentice pursues a diploma program and a diploma holder pursues a graduation program.

The Company's growth cannot be delinked with employee growth.

The Traditional method of training broke during the pandemic. To ensure the uninterrupted training and development of our employees, and to build an agile and future-ready organization, we came up with an indigenous e-learning platform within the organization.

Our training and development process ensures the right to education for all employees including contract labors. In order to gauge the reception/learning, Pre- Post Assessment is conducted for the training.

Furthermore, to measure the implementation of learning from the video-based training programs and the change in behavior, Training Effectiveness is measured by making the employees complete the post-learning action plan and gather feedback from the managers/HOD afterward.

For detailed information about the Promotion and upgradation data, training manhours, human rights training coverage, please refer to page 85-87, 89 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

6. ENGAGEMENT, PARTICIPATION, FREEDOM OF SPEECH & ASSOCIATION

At GFL, we celebrate various occasions with our employees. However, due to the pandemic, we conducted virtual employee engagement activities. All our employee engagement and participation initiatives and the guidelines thereof are in line with the tenets of human rights.

GFL also won the Platinum award at the 46th International convention on quality control circles (ICQCC)-2021. We boast of a very effective Quality Circle that has won awards at the state and national levels.



Team Warrior: Dahej A won the Par Excellence Award in the 1st Category, International Quality Control Circle, 2021

GFL identifies and recognises people who perform consistently through the 'Spot On' programme – a digitalized platform for spontaneous recognition.



Spot on felicitation at Dahej

Our employees are encouraged to provide workplace improvement suggestions through the 'Prayas' platform – an employee suggestion platform available to all GFL employees.



Prayas Felicitation at Dahej – 1st winner

We also undertake several initiatives including Town Halls, monthly Skip Level Meetings, newsletters, stay interviews, HR Buddy, PHRRO across locations to remain connected with the grassroots.

Commemorating the long-term commitment of the employees, GFL rewards its employees via Long Service Felicitation Programme. For detailed information about the spot on, prayas long service, a communication platform, please refer to page 87-88 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

We recognize the fact that employees have the inherent right to collective bargaining. We respect the rights of all our employees. to form associations in accordance with the laws applicable for maintaining workplace democracy. Through its HR policy: **HR/43 – GUIDELINE ON EMPLOYEE RELATION**, GFL upholds this right of all employees. The above guideline is a reiteration of the company to uphold the principles of the following ILO conventions: 87, 98, and 135.

At each location, we have Work Committees under the Industrial Disputes Act, 1947, representing workmen, which engage periodically with the Management to discuss and resolve working condition-related issues. Additionally, we have established various other committees for the continuous participation of workmen in different areas of their work life. These include:



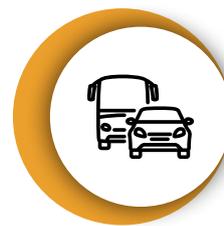
Social Performance Team



Canteen Committee



Sports Committee



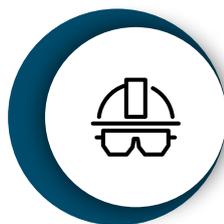
Transport Committee



Cultural Committee



Magazine Committee



Safety Committee



Quality Circle



Works Committee

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These committees regularly meet and discuss issues relating to respective areas with management representatives. All employees, contract labour and subcontractor are made aware of their right to exercise Freedom of Association, right to peaceful meetings as part of the Social Accountability Workshop. Not only our direct workmen, the company recognizes the right of association and collective bargaining by the Contract Labors and also participates in bargaining meetings.

The Contract Labours are represented by the Panchmahal Kamdar Union, which represents around 300 contract labours. No employees of the Company are covered under collective bargaining agreements.

We adhere to the provisions of section 9A of the Industrial Dispute Act, 1947, for any significant changes to the terms of employment. We recognize that the right to exercise freedom of association and collective bargaining may be at risk in the operations of our suppliers and contractors. As such, under the Sustainable Procurement Governance structure of GFL, all suppliers/vendors must provide the Company a declaration that such rights are protected for their workmen.

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

7. INDIGENOUS PEOPLE & LAND RIGHTS

We believe that the rights of indigenous people should be protected, and indigenous cultures, customs, and institutions should be encouraged to flourish.

We extend preference to the local population by hiring employees at the General Manager level and above from the communities around our manufacturing units. For detailed information about the employment from Local communities, please refer to page 87-88 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

As part of our commitment to protecting indigenous culture, we actively participate in Panch Mahotsav celebration which celebrates the exquisite beauty and magnificence of the heritage, architecture, and culture of Champaner and Pavagadh in Gujarat.

We also organize resting centres, with an adequate supply of food and drinking water, for devotees who travel on foot to visit Mahakali Pavagadh during Chaitri Navratri, a local festival.

We ensure that our operations do not occupy the territory of indigenous people, nor damage their property in any manner. In case of any expansion or land acquisition, we take the consent of indigenous people through public hearings and address their concerns.

There have been no incidences of a violation involving the right of indigenous people during the reporting period.



8. DISCIPLINARY PRACTICES

GFL has formulated a Code of Conduct (CoC) to ensure that the business of the Company is conducted in accordance with the highest standards of ethics and values, while complying with the applicable laws and regulations. The CoC encourages each and every Director and Officer of the Company to act in accordance with the highest standards of personal and professional integrity, honesty, and ethical conduct while working at the Company's premises, at offsite locations, at the Company's sponsored business, and social events, and/or at any other place where they represent the Company. Our disciplinary procedure is based on 'Principles of Natural Justice' and without any discrimination or prejudice.

The Company also has a Whistleblower policy which is a mechanism to reinforce the implementation of the Company's CoC which encourages each and every Director and Officer of the Company to take positive actions which not only commensurate with the Company's belief but are also perceived to be so. The company has the following policies in this regard:

1. HR/66 – GUIDELINE ON CODE OF CONDUCT
2. HR/69 – GUIDELINE ON WHISTLEBLOWER
3. HR/71 - GUIDELINE ON DISCIPLINE & DISCIPLINARY PROCEDURE
4. HR/73 - GUIDELINE ON NON DISCLOSURE/ CONFIDENTIALITY AND INTELLECTUAL PROPERTY

ASSIGNMENT AGREEMENT FOR EMPLOYEES ACROSS LOCATIONS

- 5. HR/74 - GUIDELINE ON PRESERVATION OF DOCUMENTS
- 6. HR/75 – GUIDELINE ON CONFIDENTIALITY OF EMPLOYEE PERSONAL DATA/INFORMATION

All Employees worldwide working with the company are expected to sign an undertaking to comply with all applicable laws, regulations, codes, and sanctions relating to the code of conduct and all applicable company policies. The signing of the undertaking is a part of the joining process of all new employees with immediate effect.

The company has also adopted a Statement of Fair Business Practices and Responsible Care Marketing & Sales. Our processes comply with ISO37001 standards and the company conducts surveillance audits on periodically.

Our anti-bribery, corruption, and fair business practice policies are also communicated within the organization through banners, posters and flyers. 100% of governance body members, employees, business partners, and other stakeholders communicated and trained on the anti-corruption policy adopted by us.

Our employees are provided platforms to raise alarms about breach of Fair Business Practices Policy. We encourage employees to identify and report instances of corruption, bribery, fraud, etc. as part of the ‘Spot on – Value Champion’ spontaneous recognition process. Employees can report violations or concerns through a digital platform, ‘Ethics Line’. Concerns are reported only to the Ethics Officer to maintain strict confidentiality. It is the duty of the Ethics Officer to investigate and report back to the whistle-blower. Furthermore, employees, as well as other stakeholders, can write to ethicsline@gfl.co.in to report any incident anonymously.

We prohibit retaliation in any form, against anyone who raises a business conduct concern in good faith, even if it is found to have no merit during the internal investigation. All employees also have the right to refuse an instruction or direction given by a superior, if it violates the Fair Business Practice Policies.

We have embedded the principle of ethics and integrity across the organisation through continuous communication of fair business practices, procedures and policies, regular training and education of employees, strong vigil and systems implementation. During FY21, we received Four complaints from our investors, related to loss of shares,

issue of duplicate shares etc. and the complaints were resolved by the end of the year.

All the above complaints were investigated by an independent team and resolved. In most cases, the complaints were unfounded and response was given to the complainant to their satisfaction. For detailed information about the complaints resolved under Fair Business Practices, Investor’s complaints, please refer to page 57 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

9. STANDARD OF LIVING & FAIR WAGES

Our remuneration structure is based on the living wage concept which ensures wages that are sufficient for affording a decent standard of living for the employee and her or his family. Factors determining a decent standard of living consist of provisions for adequate food, water, housing, education, healthcare, transport, clothing, and other essential requirements including provision for unexpected events. GFL, therefore, pays more than the statutory minimum wages, even at the entry-level, across all its locations.

The Company/supplier does not withhold or deduct wages for disciplinary reasons unless permitted by national law or a collective bargaining agreement. The company/supplier also reimburses workers for overtime at a premium rate defined by national law or collective bargaining agreement.



Salient Human Rights Issues, Taking Action & Results

10. HEALTH & SAFETY

At GFL, we have always been at the forefront of ensuring the health, safety and well-being of our employees, contractual associates and other stakeholders, including local communities. We have taken up ‘responsible care’ activities as one of our most important management pillars.

Our core business—the development, production, processing and transportation of chemicals—demands a responsible approach. We systematically address risks with a comprehensive responsible care management system, which is continually developed further. We expect our employees and contractors to know the risks of working with our products, substances and plants, and handle these responsibly.

Thus, we constantly take measures and initiatives to improve our safety culture and take necessary and appropriate measures to prevent accidents and incidents. Both our manufacturing sites in Dahej and Ranjit Nagar are certified under SA8000, OHSAS 18001:2007, ISO 9001:2015, ISO 14001:2015, and ISO45001, and have adopted ISO26000 standards.

Health & Safety at our Workplace is governed by policy, principles & processes. The company has rolled out the following policy in this regard.

1. HR/33 – GUIDELINE ON GROUP MEDICAL INSURANCE
2. HR/33A – GUIDELINE ON GROUP MEDICAL INSURANCE - GFL DAHEJ
3. HR/34 – GUIDELINE ON GROUP PERSONAL ACCIDENT FOR ALL GFL EMPLOYEES
4. HR/78 – GUIDELINE ON ENSURING SAFETY OF WOMEN EMPLOYEES WHILE ON TRAVEL & WORKING IN ODD/EXTENDED HOURS

The above policies are a part of HR Operations Manual and Employee Handbook. All employees of GFL including trainees & employees on probation shall be covered under the Policy.

On Health & Safety front, GFL has zero-tolerance culture towards Health & Safety. All selected candidates undergo a Pre-Employment Medical Examination at the joining location in coordination with location HR / Admin & HSE.

All employees for their own safety & health have to wear the relevant Protective Personal Equipment (PPE's) in working areas. Smoking, Tobacco, Drinking is not allowed in the plant. Adequate illumination, ventilation, machinery layout, shop floor working environment, Personal Protective

Equipment's such as safety shoes, goggles, hand gloves, safety helmet, earmuffs, masks (wherever required), drinking water, canteen and lunchrooms, toilets, and urinals are provided as per applicable norms and additionally as required. These are being discussed, reviewed in various forums like - HSE meetings & Works Committee meetings.



At GFL, on a periodic basis, we conduct training programmes on health and safety for all our employees. Since 2020-21 was a challenging year, we imparted trainings through a virtual platform. We also conducted safety campaigns across locations wherein pamphlets were distributed to employees spreading awareness on preparing for the new normal, maintaining social distancing and wearing masks. All employees were given training of work-related SOPs and copies of these were shared with them. Warnings and signals were appropriately placed across the plants for general information. For Contractual Labour, trainings are generally conducted in the vernacular languages and during working hours

Employee participation in OH&S training is one of the building blocks of our implementation strategy. Both our plants have Safety Committees at Apex level and also at department levels with equal representation of workmen and management personnel. For detailed information about the OH&S Committees, please refer to page 108 of our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>

OH&S issues are communicated to employees in a continuous manner. Moreover, health and safety processes and risk awareness programs are part of the employee induction program as well as our cardinal safety rules. Workers also train and participate in HIRA and incident investigation. A regular feature in our plants is the ‘Tool Box Talks’ before the start of work. Not only our workers, but even contractor labours have to undergo the process

before they start work. Safety Oath Taking is compulsory for all employees. Each meeting starts with a Safety Contact, where a small incident is shared and it is discussed with the team, focusing on the learnings from the incident).

To build awareness and encourage workmen to take initiative in all areas of OH&S, various celebrations such as Safety Day/ Week, Environment Day, and Ozone Day are organized at the sites. During such programs, employees are encouraged to participate in various events like poster competitions, slogan competitions, quiz programs and essay competitions.



OHC at Dahej

Both the plants, at Dahej and Ranjit Nagar, is supported by fully equipped Occupational Health Centre which operates 24/7. The Occupational Health Services is headed by a Qualified Medical Professional. A full-time ambulance is also available in both the Plants. We have received OHSAS 18001 certification for all our Plants in India.

All employees, including Contract Labour can avail the facilities of the Occupational Health Centre round the clock. All Employees, including Contract Labour are subject to Health Examination annually in both the Plants.



OHC at Ranjit Nagar

We cover all employees and their family members under the Medical Insurance Scheme for medical expense reimbursement for most illnesses. We also cover all employees under an Accident Insurance Scheme, which covers accidents beyond the workplace. All contract labor are compulsorily covered under the Accident Insurance Scheme if they are to be deployed on our premises. For ensuring a comfortable work environment, noise and illumination surveys are conducted in the plants periodically. Further, we conduct various well-being programs, such as stress management and yoga for better health.



Wellbeing Program conducted at Ranjit Nagar

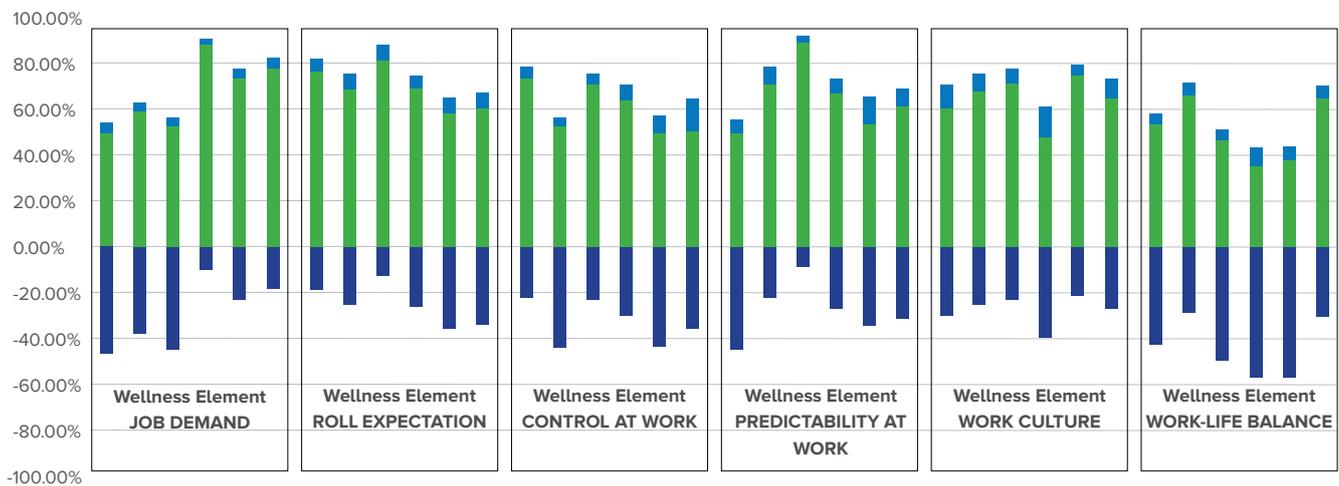
Salient Human Rights Issues, Taking Action & Results

As a step to integrate Senior employees for better quality of life, the company extends free annual health check-up for self and spouse.

We conducted Workplace Wellness Survey across locations this year covering 66% of the total population. The purpose of conducting such survey was to identify behavior, mindsets, and unmet needs that may be contributing to less than optimum wellness and determine the most beneficial changes to reduce workplace stress. Our employee wellness framework is based on 6 categories – Job Demands, Role Expectations, Work-Life Balance, Predictability at Work, Organizational Culture & Control at Work.

WELLNESS SURVEY RESULT

- Roll out - September 2021
- Participation - 70%



Various activities are already undertaken to reduce workplace stress and improve well-being of employees. 14 wellness and engagement programs were organized this year across locations.

Additionally, to combat Covid-19, we undertook various initiatives to ensure the well-being of our employees, such as daily monitoring of symptoms, providing immunity boosters, distributing masks, placing sanitizers at the workplace, and maintaining social distancing at all times, including during transportation of employees. We also arranged a mass Covid-19 testing facility and vaccination camp at our sites.



Contractor Safety

Contractor Safety is a crucial part of our OH&S management system. We have built a rigorous system of contractor pre-qualification process and all contractors are screened before they are assigned any work at our premises. As a process, all contractors have to follow the OH&S systems and procedures of our plants.

Our safety and security systems serve to protect our employees, contractors, and community to prevent property and environmental damage. We promote risk awareness for every individual with measures such as systematic hazard assessments, specific and ongoing qualification measures and appropriate safety initiatives.



Contractor Safety at Dahej

Audits of work sites are conducted for health and safety hazard identification. During these surveys, compliance to applicable building and fire codes and the detection of unsafe hazards are assessed. We have a three-layer system of audits: Internal, Cross-Functional and Third-Party Audit.

Key Initiative for Road Transport Safety

As most of our chemicals are transported by road, we have implemented an intelligent transport tracking system to monitor and control road safety violations like over-speeding, continuous driving, night driving, and route violation. It is monitored on a 24X7 basis. This live monitoring of on-road vehicles carrying our material has resulted in an accident-free year in 2020-21 and drastic improvements in responsible code distribution and code compliance.



Salient Human Rights Issues, Taking Action & Results

Mitigating Community Impact

At GFL, we believe it's our responsibility to ensure the health and safety of people residing in the vicinity of our manufacturing units. Thus, we ensure continuous community involvement in our OH&S management process.

As part of our social responsibility, we invite local villagers to our manufacturing unit and arrange a visit around the plant. During the visit, they have been explained plant safety and environment control systems implemented at the site.

We also train nearby villagers on safety aspects of the plant and provide knowledge about necessary steps to be taken in case of an emergency. We hold meetings with community members to apprise them of any risk and actions taken to mitigate the same. Our plants also undertake Environment and Social Impact Studies periodically. We are also active in the 'Mutual Aid Programme'. Fire tender is provided to the community in case of fire incidents in the surrounding area. Our plants undertake community awareness programs on safety and health through the distribution of booklets and awareness campaigns in schools and community centres.



Community Engagement at Ranjit Nagar



Community Engagement at Dahej

11. EMPLOYMENT PRACTICES & SKILL DEVELOPMENT –

From framing employee-centric policies to shaping an encouraging environment for employees across the globe, we are committed to upholding the highest standards of employee development. Our Employment Practices, Welfare Measures, and Career growth and Skill Development process ensure the protection of Human Rights as enumerated in the UN Declaration of Human Rights and the UNGC principles.

Our robust talent acquisition programs have empowered us to hire energetic, ethical, and talented young minds. The company hires employees from India's top institutes and B-schools. Through our comprehensive training programs, we train new employees to easily blend into the organizational setup, empowering them to pave the way for sustainable and profitable business growth. We also absorb ITI technicians who have just passed out of college and recruit them as trainee technicians.

The company recognizes the value of a performance-based organization culture that promotes employee productivity,

engagement, and development by aligning individual and team performance goals with the company's mission, strategic goals, and objectives. The following company policies are in place in this regard:

HR/21 – PERFORMANCE EVALUATION & TRAINING NEED ASSESSMENT FOR TECHNICIANS

For Level 4 & above employees, the overall assessment is carried out through e-TMS (those who have joined on or before 30th September) as explained in point 1 – Discrimination above.

For Level 5 and Level 6 employees, skills are defined for each process/job/plant. Skill matrix is being prepared for each individual across the plant. The annual performance assessment is being carried out which includes skill and behavioral assessment. For Level 6, a skill-will matrix is prepared to show the level of skill/will an employee possesses.

Grievance Mechanism

Ethics Line' – a digital platform is available to our employees for reporting concerns/issues and for guidance about possible violations of laws or violations of the Social Accountability & Human Rights policy of the Company. Any stakeholder if confronted with any such violation may also report the concern on Ethics Line ethicsline@gfl.co.in. Additionally, employees can also raise concerns and give suggestions through our online platform 'HR Buddy'.

Suggestion and grievance boxes are installed in various locations where our employees can register complaints in this regard.

During FY 2020-21, there was no complaint received from any stakeholder regarding human rights violation, sexual harassment and discrimination in employment reported from any site of the Company.

For detailed information about the grievances received and resolved, please refer to page 166, 188 in our Integrated Annual Report 2020-21 which can be downloaded from the link below:

<https://www.gfl.co.in/upload/pages/034206a9d85b752f19e7d044b0c0ad00.pdf>



ANNEXURE – 1

UN Guiding Principles Reporting Framework

Section of the Framework	Location in this report
PART A – GOVERNANCE OF RESPECT FOR HUMAN RIGHTS	
A.1 What does the company say publicly about its commitment to respect human rights?	Page 6-8
A1.1 How has the public commitment been developed?	Page 6-8
A1.2 Whose Human Rights does the commitment address?	Page 10-11
A1.3 How is the public commitment disseminated?	Page 12
Embedding Respect for Human Rights	
A.2 How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	Page 6-8
A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why?	Page 9
A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why?	Page 6-7
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 8,12
A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights?	Page 8, 15-16
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 13-14
PART B – DEFINING THE FOCUS OF REPORTING	
B1 Statement of Salient Issues	Page 10-11
B2 Determination of Salient Issues	Page 10-11
B3 Choice of Focal Geographies	-
B4 Additional Severe Impacts	Page 13-14
PART C – MANAGEMENT OF SALIENT HUMAN RIGHTS ISSUES	
C1 Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	Page 6, 17-28
C1.1 How does the company make clear relevance and significance of such policies to those who need to implement them?	Page 8, 12, 15-16
C2 What is the company's approach to stakeholders' engagement in relation to salient human rights issues?	Page 10-11
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 8;10-11
C2.2 Which stakeholders has the company engaged with regarding each salient issue, and why?	Page 17-28
C2.3 How have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	Page 10-11; 13-14; 26
C3 How does the company identify any changes in the nature of each salient human rights issue over time?	Page 13-14
C3.1 Were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	Page 13-14
C3.2 Did any severe impacts occur that were related to a salient issue and if, so what were they?	Page 13-14
C4 How does the company integrate its findings of each salient human rights issue into its decision-making processes and actions?	Page 13-14
C4.1 How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in findings and implementing solutions?	Page 17-28
C4.2 When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	Page 11
C4.3 What action has the company taken to prevent or mitigate potential impacts related to each salient issue?	Page 17-28
C5 How does the company know if efforts to address each salient human rights issue are effective in practice?	Page 13-14
C5.1 What specific examples from the reporting period illustrate if each salient issue is being managed effectively?	N/A
C6 How does the company enable effective remedy if people are harmed by its actions or decisions in relation to the salient human rights issues?	Page 29
C6.1 Through what means can the company receive complaints or concerns related to each salient issue?	Page 9; 29
C6.2 How does the company know if people feel able and empowered to raise complaints or concerns?	Page 17-28; 29
C6.3 How does the company process and complaints and assess the effectiveness of outcomes?	Page 9, 29
C6.4 What were the trends and patterns in the complaints or concerns and their outcomes regarding the salient issues, and what lessons have the company learned?	Page 13-14, 23, 29
C6.5 Did the company provide or enable remedy for any actual related to a salient issue and, if so, what are typical or significant examples?	Page 19, 24-27

ANNEXURE – 2

Labour & Human Resource Actions In Support of Human Rights & SDGs

Category	Sub Category	Reference to Integrated Annual Report 2020-2021	Our Actions in support of Human Rights & SDG																							
			Equality	Non Discrimination	Social Security	Work	Health	Family Life	Life	Rest & Leisure	Freedom From Slavery	From Forced Labour	Just & Favourable condition of Work	Peaceful Assembly	Freedom of Association	Adequate Standard of Living	Education	Opinion & Information	Minorities	Protection of Child	Self Determination	Own Property	Fair Public Hearing	Privacy		
Labour	Talent Acquisition and Retention	Page no: 80-82	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
	Terms of Employment	Page no: 83-84	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
	Work Life Balance	Page no: 84	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
	Details of Leaves Available to Employees	Page no: 84	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
	Working Hours	Page no: 90	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
	Remuneration	Page no: 90	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Labour Management Relations	Page no: 90-91	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Performance Management	Page no: 85	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Training and Education & Talent Development	Page no: 85-87	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Employee Engagement & Participation	Page no: 87-88	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Employee Communication	Page no: 88	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Diversity & Women Empowerment	Page no: 91-93	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Non-Discrimination Practices	Page no: 91	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Prevention of Child Labour	Page no: 89	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Prevention of Forced /Bonded/ Compulsory Labour	Page no: 89-90	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Security Practices	Page no: 93	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
	Local Hiring	Page no: 93	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Rights of Indigenous People	Page no: 93-94	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Social Accountability in Supply Chain	Page no: 94	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Responsible Sales & Marketing Practices	Page no: 118	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Product Safety & Usage Information	Page no: 117	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Customer Privacy and Data Protection	Page no: 117	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Data Privacy	Page no: 73	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Communication channels to report violations in Fair Business Practices	Page no: 57	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Reporting of Incidents	Page no: 57	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	

Labour & Human Resource Actions In Support of Human Rights & SDGs

Category	Sub Category	Reference to Integrated Annual Report 2020-2021	Our Actions in support of Human Rights & SDG																						
			Equality	Non Discrimination	Social Security	Work	Health	Family Life	Life	Rest & Leisure	Freedom From Slavery	From Forced Labour	Just & Favourable condition of Work	Peaceful Assembly	Freedom of Association	Adequate Standard of Living	Education	Opinion & Information	Minorities	Protection of Child	Self Determination	Own Property	Fair Public Hearing	Privacy	
Community Development	Community Stakeholders	Page no: 125																							
	Education and Culture	Page no: 127																							
	Environment	Page no: 128																							
	Wealth and Income Creation	Page no:92-94																							
	Health and Wellbeing	Page no:94-95																							
	Mitigating Community Impact	Page no: 137																							
Health & Safety	Social Investment and Infrastructure Development	Page no:96																							
	Customer Education and other services	Page no: 163																							
	Occupational Health Services	Page no: 134																							
	Employee Participation and Communication	Page no: 135																							
	Promotion of Worker Health	Page no: 136																							
	Contractor Safety	Page no: 136																							
	Health and Safety Audits	Page no: 137																							



SDG connection to Human Rights

ANNEXURE – 3

GFL HR Principles



Guiding principles of Human Resource Management 1st June, 2019



At GFL, we recognise that our employees are the key to Company's success.

For us, the continuous development and engagement of our human resources is a business imperative.

To achieve the Company's Mission, Vision and Goals, the Human Resource function of the Company shall adopt the

10 PRINCIPLES of Human Resource Management of GFL* and operate all its processes based on the same

- Build safe, healthy and secure workplace with the involvement of all employees.
- 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 workplace.
- Provide continuous learning opportunities for the growth and development of all employees.
- Ensure continuous two - way communication and participation of all employees and respect their views and opinion and involve them in decision making.
- Establish meritocracy without any bias or discrimination in connection to performance evaluation, career progression, rewards and recognition.
- Pay for performance based on internal and external parity.
- Encourage creativity and innovation to fuel growth.
- Create an engaged work environment of teamwork and camaraderie with a bias for responsible execution and excellence.
- Drive social accountability and responsibility and ensure ethical governance for responsible execution and excellence.

To implement the above PRINCIPLES the Human Resource Function

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.
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Sd/-
V K Jain - Managing Director

ANNEXURE – 4

Mapping of GFL’s HR Principles with various Sustainability Standards & UN Human Rights

No	GFL’s Human Resource Principles	UNGC Principles	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
1	Building safe, Healthy and Secure workplace with the involvement of all employees.		Health and Safety at work -6.4.6	3. Health and Safety	Principle 3-Businesses Should promote the well-Being of all employees	3, 8	Right to Adequate Standard of Living
2	Implement robust, fair, transparent and non-discriminatory process to attract, develop and retain Talent needed for business delivery and growth.	Principle 6-elimination discrimination in respect of employment and occupation	Condition of work and social Protection-6.4.4	5.Discrimination	Principle 3-Businesses should promote the well-Being of all employees	1,5,10	Right to be Free & Equal and Freedom from Discrimination
3	Uphold and respect Human Dignity, Equality and Human Rights at the workplace.	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-complicit in human rights abuse, Principle 4: the elimination of all forms of forced and compulsory labor; Principle 5: the effective abolition of child labor	Human Right-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.Forced or compulsory labor 3.Disciplinary Practices	Principle 5-Businesses should respect and promote human rights	5,10	Right to be Free & Equal and Freedom from Discrimination
4	Provide Continuous learning opportunities for the growth and development of all employees	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	4	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	Principle 3- Businesses should uphold the freedom of association and effective recognition bargaining of the right to collective bargaining	Employment and Employment Relation-6.4.3 Social Dialogue-6.4.5	9. Management System 4-Freedom of Association and Rights to Collective Bargaining	Principle 3-Businesses Should promote the well-being of all employees	10	Right to Freedom of Opinion & Expression
6	Establish meritocracy without any bias or discrimination in connection to performance evaluation, career progression, rewards and recognition.	Principle 6-elimination discrimination in respect of employment and occupation	Employment and Employment Relation-6.4.3 Social Dialogue-6.4.5		Principle 3-Businesses Should promote the well-Being of all employees	5,10	Right to be Free & Equal and Freedom from Discrimination; Right to Recognition as a Person before the Law

ANNEXURE – 4

Mapping of GFL's HR Principles with various Sustainability Standards & UN Human Rights

No	GFL's Human Resource Principles	UNGC Principles	ISO 26000 Standards	SA 8000 Standards	NVG Principles	Sustainable Development Goals (SDGs)	Human Rights
7	Pay for Performance based on internal and external parity.	Principle 6-elimination discrimination in respect of employment and occupation	Condition of work and social Protection	8.Remuneration	Principle 3-Businesses Should promote the well-Being of all employees	5,10	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.		Social Dialogue-6.4.5		Principle 3-Businesses Should promote the well-Being of all employees	4,10	Right to Education, Right to Freedom of Opinion & Expression
9	Create and engaged work environment of teamwork and camaraderie with a bias for responsible execution and excellence.	Principle 4: the elimination of all forms of forced and compulsory labor, Principle 6-elimination discrimination in respect of employment and occupation	Human development and training in the workplace-6.4.7	5.Discrimination	Principle 3-Businesses Should promote the well-Being of all employees	4,5,8	Right to Freedom from Slavery; Freedom from Torture & Degrading Treatment
10	Drive social accountability and responsibility and ensure ethical governance for responsible execution and excellence	Business should work against all forms of corruption, including extortion and bribery	Anti-corruption-6.6.3 Responsible Political involvement -6.6.4 Community involvement and development-6.8	9.Management System	Principle 1- Business should conduct and govern with ethics, transparency and accountability	1-17	Right to Human Rights

ANNEXURE – 5

Assurance Statement



DQS- Independent Assurance Statement

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 - 2021 based on UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption. The engagement took place from 02nd Dec 2021 to 04th Dec 2021 through virtual assessment considering current covid-19 conditions.

Objectives

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

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 Jan 2021 to Dec 2021. More specifically, this included:

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

The assurance engagement was performed in accordance 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, labour, environment and anti-corruption, 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, labour, environment and anti-corruption“.

Operational Boundary: Verification of Corporate office at Noida of Gujarat Fluorochemicals Limited (GFL) along with specific production sites in India - Dahej Plant, Ranjit Nagar Plant, Regional Office at Vadodara (India), and Subsidiary offices in Texas (USA) and Hamburg (Germany).

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 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, maintained neutrality, and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: www.dqs-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:
 - i. Enquiring about the quantitative and qualitative aspects of the KPI disclosures, including performance information, policies, procedures and underlying management systems.
 - ii. Requesting evidence of the data sources and explanation of relevant collection and calculation methods to substantiate the figures and claims.
 - iii. 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. Strong management commitment is noted towards sustaining and upholding the UNGC Ten principles in the focus areas of Labor and Human Rights, Environment, and Anti-Corruption. Lot of awareness created about Human Rights to all concerned stakeholders by training, special campaigns etc.
2. Initiatives and structured plan for grievance mechanism to address Human Rights is highly appreciable.
3. Implementation of automated tools for data gathering, capturing, monitoring real-time information of important parameters towards Human Rights issues.

Opportunities for Improvement:

1. Human Rights Saliency Matrix can be developed which will help in focusing on materiality topics specific to issues on Human Rights.
2. SROI/Community Impact assessment for the projects is also recommended as it will help in understanding the effectiveness of initiatives taken by GFL

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.*

The stakeholder identification and engagement process is well documented and implemented through GFL Stakeholder engagement program and the Report brings out key stakeholder concerns as material aspects of significant stakeholders.



In our view, the level at which the Report adheres to this principle is **very good**. Therefore, it is recommended that GFL should continue with the planned process of direct dialogue with the stakeholders at determined intervals.

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

The Report addresses the range of issues related to Human Rights that GFL and its stakeholders have identified as being of material importance. The identification of material issues has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns. A process of stakeholder engagement through sustainability board meetings identified the material issues. The Report fairly brings out aspects and topics and its respective boundaries for the diverse operations of GFL. In our view, the level at which the Report adheres to this principle is **very good**. It is recommended that GFL continues with this process.

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

GFL is responding to those issues that it has identified as material and demonstrates this in its policies, objectives, indicators, and performance targets. The organization and its stakeholders can use the reported information as a reasonable basis for their opinions and decision-making. The company has taken various initiatives towards creating awareness, effective due diligence process and excellent grievance mechanism. The responses to material aspects are fairly articulated in the report, i.e., disclosures on GFL's policies and management systems including governance. In our view, the level at which the Report adheres to this principle is **very good**.

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

GFL has implemented systems to monitor and measure its Human Rights impacts. Identified impacts are incorporated into both stakeholder engagement as well as the periodic materiality assessment process. The corporate report discloses impacts in a balanced and effective way, indicating both realized and unrealized goals. In our view, the level at which the Report adheres to this principle is **very good**.

Conclusion

On the basis of a moderate assurance engagement according to the above-listed criteria, nothing has come to our attention that causes us to believe that the Human Rights related strategies of GFL, and its Human Rights related key performance indicators defined in the 2021 Human Rights Progress Report are materially misstated.

The GFL Human Rights Progress Report of 2021 is in line with the UNGC Ten principles in the areas of Labor and Human Rights, Environment, and Anti-Corruption. The material aspects and their boundaries within and outside of the organization are properly defined in accordance with DQS Human Rights framework.

GFL has made significant strides to introduce innovative solutions toward mitigating Human Rights related impacts and influence supply chain partners in the process. Continued alignment of risk assessments, stakeholder engagement processes, materiality and strategy will further strengthen the Human Rights Progress of GFL.

On behalf of the DQS India assurance team December 8, 2021

Signature:



Dr. Murugan Kandasamy

CEO & Managing Director

Certified Sustainability Assessor



An **INOXGFL** Group Company

Gujarat Fluorochemicals Limited

Social Accountability & Human Rights
Progress Report - **2020-21**

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