

# Independent Practitioners' Reasonable Assurance Report

To the Directors of Godrej Consumer Products Limited

**Assurance Report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format<sup>[1]</sup> (called 'Identified Sustainability Information' (ISI) of Godrej Consumer Products Limited (the 'Company') for the period from 1 April 2023 to 31 March 2024.** The ISI is included in the Business Responsibility and Sustainability Reporting of the Company for the period from 1 April 2023 to 31 March 2024.

## Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer to Annexure 1) for the period 1 April 2023 to 31 March 2024 has been prepared in accordance with the reporting criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Annual Report	Reporting criteria
BRSR Core (refer Annexure 1)	1 April 2023 to 31 March 2024	281 to 329	<ul style="list-style-type: none"><li>- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li><li>- Guidance note for BRSR format issued by SEBI</li><li>- World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)</li></ul>

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

In our opinion, the company's Identified Sustainability Information on pages 281 to 329 of the Annual Report for the period 1 April 2023 to 31 March 2024, subject to reasonable assurance is prepared, in all material respects, in accordance with the Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and basis of preparation set out in the Section A, Business Responsibility and Sustainability Reporting of the Annual Report.

## Basis for opinion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

<sup>[1]</sup> Notified by SEBI vide circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other information**

Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report (but does not include the BRSR Core attributes and assurance report thereon).

Additionally, we have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 16 July 2024.

Our report thereon is included with the other information.

Our reasonable assurance opinion on the ISI does not extend to other information that accompanies or contains the 'ISI and our assurance report' (hereafter referred to as "other information"). We have read the other information, but we have not performed any procedures with respect to the other information.

### **Other matter**

Select BRSR Core attributes of the Company for the year ended 31 March 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on 17 May 2023.

Our opinion is not modified in respect of this matter.

### **Intended use or purpose**

The ISI and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR Core attributes, the reporting criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

### **Responsibilities for the identified Sustainability Information (ISI)**

The management of the Company acknowledge and understand their responsibility for:

- designing, implementing and maintaining internal controls relevant to the preparation of the ISI that is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the reporting criteria;

- disclosure of the applicable criteria used for preparation of the ISI in the relevant report/statement;
- preparing/properly calculating the ISI in accordance with the reporting criteria; and
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- responsible for providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgments and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information subject to assurance in accordance with the reporting criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI

Those charged with governance are responsible for overseeing the reporting process for the Company's ISI.

#### **Inherent limitations in preparing the ISI**

The preparation of the company's BRSR information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion/conclusion does not reduce the uncertainty in the amounts and metrics.

#### **Our responsibilities**

We are responsible for:

- Planning and performing the engagement to obtain reasonable assurance on the sustainability disclosures in the BRSR Core are free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above.
- Forming an independent opinion, based on the procedures we have performed and the evidence we have obtained, and
- Reporting our reasonable assurance opinion to the Directors of Godrej Consumer Products Limited.

#### **Exclusions**

Our assurance scope excludes the following and therefore we will not express a conclusion on the same:

- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI.

- Data and information outside the defined reporting period i.e., 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risks of material misstatement of the information subject to reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the information subject to reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the information subject to reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls.

In carrying out our engagement, we:

- assessed the suitability of the criteria used by the company in preparing the reasonable assurance information;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

**Apurba Mitra**

Partner

**KPMG Assurance and Consulting Services LLP**

Date: 16 July 2024

Place: Mumbai

## Annexure – I

### BRSR Core attributes

<b>BRSR Disclosure</b>	<b>Description of indicator</b>	<b>Level of Assurance</b>
Section C – Principle 5 – E7	Complaints on POSH	Reasonable
Section C – Principle 6 – E3	Total volume of water withdrawal, water consumption, water discharged in Kiloliters and its intensity	Reasonable
Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	Reasonable
Section C – Principle 1 – E8	Number of days of accounts payable	Reasonable
Section C – Principle 3 – E11	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Reasonable
Section C – Principle 6 – E1	Details of total energy consumption and % of energy consumed from renewable sources (in Joules or multiples) and its intensity	Reasonable
Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Reasonable
Section C – Principle 6 – E9	Details related to waste management and its intensity	Reasonable
Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	Reasonable
Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid	Reasonable
Section C – Principle 9 – E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	Reasonable
Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity	Reasonable
Section C – Principle 1 – E9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Reasonable
Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kiloliters)	Reasonable

# Independent Practitioners' Limited Assurance Report

## To the Directors of Godrej Consumer Products Limited

Assurance Report on select sustainability disclosures in the Integrated Annual Report prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and with reference to the Global Reporting Initiative (GRI) Standards 2021 (together called 'Identified Sustainability Information' (ISI) of Godrej Consumer Products Limited (GCPL) (the 'Company') for the period from 1 April 2023 to 31 March 2024.

### Opinion

We have performed an assurance engagement on the Identified Sustainability Information (ISI) as detailed in the table below:

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Annual Report	Reporting criteria
<ul style="list-style-type: none"> <li>Select BRSR attributes on a standalone basis (which are not part of BRSR Core)</li> <li>Select GRI indicators on a consolidated basis</li> </ul> <p>(refer Appendix 1)</p>	From 1 April 2023 to 31 March 2024	92 to 329	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> <li>Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)</li> <li>Corporate Value Chain (Scope 3) Accounting &amp; Reporting Standard</li> <li>Guidance note for BRSR format issued by SEBI</li> </ul>

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the company's Identified Sustainability Information on pages 92 to 329 of the Annual Report relating to select GRI indicators on a consolidated basis of reporting and select BRSR attributes (which are not part of BRSR Core) on a standalone basis of reporting for the period 1 April 2023 to 31 March 2024, subject to limited assurance is not prepared, in all material respects, in accordance with the the World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards), and the Corporate Value Chain (Scope 3) Accounting & Reporting Standard , Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and with reference to the GRI Standards (2021) and the basis of preparation set out in notes in the section About the Report of the Annual Report.

### **Basis for conclusion**

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### **Other information**

Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report (but does not include the select BRSR and GRI attributes and assurance report thereon).

Additionally, we have performed a reasonable assurance engagement on SEBI BRSR Core attributes and issued an independent assurance report on 16 July 2024.

Our report thereon is included with the other information.

Our limited assurance opinion on the ISI does not extend to other information that accompanies or contains the 'ISI and our assurance report' (hereafter referred to as "other information"). We have read the other information, but we have not performed any procedures with respect to the other information.

### **Other matter**

Select BRSR and GRI attributes of the Company for the year ended 31 March 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on 17 May 2023.

Our opinion is not modified in respect of this matter.

### **Intended use or purpose**

The ISI and our limited assurance report are intended for users who have reasonable knowledge of the BRSR attributes and GRI attributes, the reporting criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

## **Responsibilities for Identified Sustainability Information (ISI)**

The management of the company are responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Identified Sustainability Information and appropriately referring to or describing the criteria; and
- preparing the Identified Sustainability Information in accordance with the reporting criteria.

Those charged with governance are responsible for overseeing the reporting process for the company's ISI.

### **Exclusions:**

Our assurance scope excludes the following and therefore we will not express a conclusion on the same:

- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and GRI attributes and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

### **Inherent limitations**

The preparation of the company's sustainability information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR and GRI attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion/conclusion does not reduce the uncertainty in the amounts and metrics.

### **Our responsibilities**

We are responsible for:

- planning and performing the engagement to obtain a limited assurance about whether the ISI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of GCPL.

### ***Summary of the work we performed as the basis for our conclusion***

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for limited assurance conclusion.



Our procedures selected depended on our understanding of the information subject to limited assurance and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, we:

- assessed the suitability of the criteria used by the company in preparing the information subject to limited assurance;
- interviewed senior management and relevant staff at corporate and selected locations concerning policies for occupational health and safety, and the implementation of these across the business;
- through inquiries, obtained an understanding of Godrej Consumer Products Limited's control environment, processes and information systems relevant to the preparation of the information subject to limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- made inquiries of relevant staff at corporate and selected locations responsible for the preparation of the Information subject to limited assurance;
- undertook all site visits out of which 6 were physical site visits and 5 were virtual site visits; we selected these sites based on the relative size of the production compared to total capacity, workforce of these locations to the total workforce, unexpected fluctuations in the information subject to limited assurance since the prior period, and sites not visited in the prior period;
- inspected, at each site visited, a limited number of items to or from supporting records, as appropriate;
- applied analytical procedures, as appropriate;
- recalculated the information subject to limited assurance based on the criteria; and
- evaluated the overall presentation of the information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the company's occupational health and safety.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

**Apurba Mitra**  
Partner

**KPMG Assurance and Consulting Services LLP**

Date: 16 July 2024  
Place: Mumbai

## Appendix – 1

### Select BRSR and GRI attributes

<b>BRSR Disclosure</b>	<b>Description of indicator</b>	<b>Level of Assurance</b>
Section C – Principle 1 – L1	Awareness programs conducted for value chain partners on any of the Principles during the financial year	Limited
Section C – Principle 6 – L3	Water withdrawal, consumption and discharge in areas of water stress (in kiloliters)	Limited
Section A – 25	Complaints/Grievances on any of the principles under the National Guidelines on Responsible Business Conduct	Limited
Section C – Principle 6 – E5	Details of air emissions (other than GHG emissions) by the entity	Limited
Section C – Principle 1 – E6	Details of complaints with regard to conflict of interest	Limited
Section C – Principle 5 – E9	Percentage of your plants and offices that were assessed on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and Other human rights related issues.	Limited
Section C - Principle 2 – L3	Percentage of recycled or reused input material to total material used in production or providing services	Limited
Section C - Principle 2 - E2 (b)	Percentage of inputs were sourced sustainably	Limited
Section C – Principle 1 – E1	Percentage coverage by training and awareness programs on any of the Principles during the financial year	Limited
Section A – 21	Participation/Inclusion/Representation of women in BoDs and KMPs	Limited
Section C – Principle 3 – E7	Membership of employees and worker in association(s) or Unions recognised by the listed entity, for Permanent Employees & Permanent Workers	Limited
Section C – Principle 8 – E2	Information on project(s) for which ongoing Rehabilitation and Resettlement is being undertaken by your entity	Limited
Section C – Principle 5 – E1	Employees who have been provided training on human rights issues and policy(ies) of the entity, in the following format for current and previous FY. - Total Number of Employee - No. of employees covered - % Covered	Limited
Section A – 20b	Differently abled Employees and workers	Limited
Section A – 20a	Employees (including differently abled)	Limited
Section C – Principle 5 – E6	Number of Complaints on (Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues) made by employees and workers	Limited
Section C – Principle 9 – E3	Number of consumer complaints in respect of Data Privacy, Advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices	Limited
Section C – Principle 3 – E2	Details of retirement benefits, for Current Financial Year	Limited
Section C – Principle 5 – E3a & b	Details of remuneration/salary/wages	Limited
Section C – Principle 5 – E2	Details of minimum wages paid to employees and workers	Limited
Section C – Principle 3 – E1	Details of measures for the well-being of employees and workers	Limited
Section C – Principle 9 – E4	Details of instances of product recalls on account of safety issues	Limited
Section C – Principle 6 – L2	Details of greenhouse gas emissions - Scope 3	Limited

<b>BRSR Disclosure</b>	<b>Description of indicator</b>	<b>Level of Assurance</b>
Section C – Principle 2 – L5	Reclaimed products and their packaging materials (as percentage of products sold) for each product category	Limited
Section C – Principle 2 – L4	the products and packaging reclaimed at end of life of products, amount reused, recycled, and safely disposed	Limited
Section A – 22	Turnover rate for permanent employees and workers	Limited
Section A – 20a	Workers (including differently abled)	Limited

<b>GRI Indicator</b>	<b>Description of indicator</b>	<b>Level of Assurance</b>
303-3	Water withdrawal, consumption and discharge in areas of water stress (in kiloliters)	Limited Level
303-4	Water discharge by destination and level of treatment (in kiloliters)	Limited Level
303-3,5	Total volume of water withdrawal, water consumption, water discharged in Kiloliters and its intensity	Limited Level
405-1-b-iii	Differently abled Employees and workers	Limited Level
306-3,4,5	Details related to waste management and its intensity	Limited Level
302-1.302-3	Details of total energy consumption and % of energy consumed from renewable sources (in Joules or multiples) and its intensity	Limited Level
403-9	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Limited Level
305-1,2,4	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity	Limited Level
305-3	Details of greenhouse gas emissions - Scope 3	Limited Level
305-7	Details of air emissions (other than GHG emissions) by the entity	Limited Level



## II. Products/services

16 Details of Business Activities (accounting for 90% of the Turnover):

Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
Manufacturing and marketing	Home care and personal care products	100%

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

Product / Service	NIC Code	% of Total Turnover Contributed
Home care	20211	45%
Personal care	20231, 20236	55%

## III. Operations

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

Location	Number of plants	Number of offices	Total
National	14	4	18
International	22	1	23

19 Markets served by the entity

A Number of locations

Location	Number
National (No. of States)	28
International (No. of Countries)	17

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

3.26%

C A brief on types of customers

Godrej Consumer Products caters to a diverse range of customers in emerging markets, with a significant presence in both urban and rural areas. Our focus spans from households using hair care products, hand wash, and other consumer goods to salons and stylists specialising in hair care. Through our extensive channel partners and technology-driven strategies, we ensure our products are available and accessible across diverse markets. We maintain a strong distribution network, including regional distributor networks and salon channels, to ensure our products reach to all consumers who use personal care and home care products.

## IV. Employees

20 Details as at the end of Financial Year

A. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	1498	1199	80.04%	299	19.96%
2	Other than permanent (E)	12	3	25.00%	9	75.00%
3	Total employees (D + E)	1510	1202	79.60%	308	20.40%
<b>WORKERS</b>						
4	Permanent (F)	1204	1140	94.68%	64	5.32%
5	Other than permanent (G)	4441	2536	57.10%	1905	42.90%
6	Total workers (F + G)	5645	3676	65.12%	1969	34.88%

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	3	3	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	3	3	100.00%	0	0.00%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	4	4	100.00%	0	0.00%
5	Other than Permanent (G)	2	2	100.00%	0	0.00%
6	Total differently abled workers (F + G)	6	6	100.00%	0	0.00%

21 Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	11	6	54.55%
Key Management Personnel*	4	1	25.00%

\*KMPs include the Chairperson and Managing Director and CEO who are also covered in the number of Board of Directors

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

	Turnover rate in current			Turnover rate in previous			Turnover rate in the year prior		
	FY 23-24			FY 22-23			to previous FY 21-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19%	21%	19%	23%	31%	25%	22%	20%	21%
Permanent Workers	6%	40%	8%	7%	21%	7%	3%	27%	4%

**Note:** There is a change in the methodology for computation of turnover for employees and workers as per the definitions of BRSR guidance note and this has led to revision in the values for FY2022-23 in total turnover rate for employees from 23% to 25% and for workers from 5% to 7%.

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

**23 (a) Names of holding / subsidiary / associate companies / joint ventures - Please refer to AOC - I in consolidated financial statements**

S. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Godrej Consumer Care Limited (w.e.f. January 4, 2022)	Subsidiary	100%	No
2	Godrej Consumer Supplies Ltd (w.e.f. 15 <sup>th</sup> December, 2023)	Subsidiary	100%	No
3	Godrej Consumer Products Limited Employees' Stock Option Trust	Subsidiary	100%	No

<b>S. No.</b>	<b>Name of the holding / subsidiary/associate companies/joint ventures (A)</b>	<b>Indicate whether holding/ Subsidiary/ Associate/Joint Venture</b>	<b>% of shares held by listed entity</b>	<b>Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)</b>
4	Godrej Household Products (Lanka) Pvt. Ltd.	Subsidiary	100%	No
5	Godrej South Africa Proprietary Ltd	Subsidiary	100%	No
6	Godrej Consumer Products Bangladesh Ltd	Subsidiary	100%	No
7	Godrej Household Products (Bangladesh) Pvt. Ltd.	Subsidiary	100%	No
8	Belaza Mozambique LDA	Subsidiary	100%	No
9	Consell SA (under voluntary Liquidation)	Subsidiary	100%	No
10	Cosmetica Nacional	Subsidiary	100%	No
11	Charm Industries Limited (upto 26 <sup>th</sup> March, 2024)	Subsidiary	0%	No
12	Canon Chemicals Limited	Subsidiary	100%	No
13	Darling Trading Company Mauritius Limited (merged with Godrej Africa Holdings Limited w.e.f. 25 <sup>th</sup> May, 2023 )	Subsidiary	0%	No
14	Deciral SA	Subsidiary	100%	No
15	DGH Phase Two Mauritius (merged with Godrej Africa Holdings Limited w.e.f. 12 <sup>th</sup> September, 2023)	Subsidiary	0%	No
16	DGH Tanzania Limited (upto 26 <sup>th</sup> March, 2024)	Subsidiary	0%	No
17	DGH Uganda(Liquidated w.e.f 21 <sup>st</sup> Nov 2022)	Subsidiary	0%	No
18	Frika Weave (PTY) LTD	Subsidiary	100%	No
19	Godrej Africa Holdings Limited	Subsidiary	100%	No
20	Godrej Consumer Holdings (Netherlands) B.V.	Subsidiary	100%	No
21	Godrej Consumer Investments (Chile) Spa	Subsidiary	100%	No
22	Godrej Consumer Products (Netherlands) B.V.	Subsidiary	100%	No
23	Godrej Consumer Products Dutch Coöperatief U.A.	Subsidiary	100%	No
24	Godrej Consumer Products Holding (Mauritius) Limited	Subsidiary	100%	No
25	Godrej Consumer Products International (FZCO)	Subsidiary	100%	No
26	Godrej East Africa Holdings Limited (upto 26 <sup>th</sup> March, 2024)	Subsidiary	0%	No
27	Godrej Global Mid East FZE	Subsidiary	100%	No
28	Godrej Holdings (Chile) Limitada	Subsidiary	100%	No
29	Godrej Indonesia IP Holding Ltd.	Subsidiary	100%	No
30	Godrej Mauritius Africa Holdings Ltd.	Subsidiary	100%	No
31	Godrej MID East Holdings Limited	Subsidiary	100%	No
32	Godrej Netherlands B.V.	Subsidiary	100%	No
33	Godrej Nigeria Limited	Subsidiary	100%	No
34	Godrej Peru SAC (under voluntary liquidation)	Subsidiary	100%	No
35	Godrej SON Holdings INC	Subsidiary	100%	No
36	Godrej Tanzania Holdings Ltd	Subsidiary	100%	No
37	Godrej (UK) Ltd	Subsidiary	100%	No
38	Godrej West Africa Holdings Ltd.	Subsidiary	100%	No

S. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
39	Hair Credentials Zambia Limited	Subsidiary	100%	No
40	Hair Trading (offshore) S. A. L	Subsidiary	100%	No
41	Indovest Capital (upto 8 <sup>th</sup> February, 2024)	Subsidiary	0%	No
42	Issue Group Brazil Limited	Subsidiary	100%	No
43	Kinky Group (Pty) Limited	Subsidiary	100%	No
44	Laboratoria Cuenca S.A	Subsidiary	100%	No
45	Lorna Nigeria Ltd.	Subsidiary	100%	No
46	Old Pro International Inc	Subsidiary	100%	No
47	Panamar Producciones S.A. (under voluntary liquidation)	Subsidiary	100%	No
48	PT Godrej Business Service Indonesia(Earlier named as "PT Ekamas Sarijaya")	Subsidiary	100%	No
49	PT Indomas Susemi Jaya	Subsidiary	100%	No
50	PT Godrej Distribution Indonesia	Subsidiary	100%	No
51	PT Godrej Consumer Products Indonesia (Earlier named as "PT Megasari Makmur")	Subsidiary	100%	No
52	PT Sarico Indah	Subsidiary	100%	No
53	Sigma Hair Industries Ltd. (upto 26 <sup>th</sup> March, 2024)	Subsidiary	100%	No
54	Strength of Nature LLC	Subsidiary	100%	No
55	Style Industries Limited	Subsidiary	100%	No
56	Subinite (Pty) Ltd.	Subsidiary	100%	No
57	Weave Ghana Ltd	Subsidiary	100%	No
58	Weave IP Holdings Mauritius Pvt. Ltd.	Subsidiary	100%	No
59	Weave Mozambique Limitada	Subsidiary	100%	No
60	Weave Senegal Ltd (Ceased to exist on 31 <sup>st</sup> March 2024)	Subsidiary	0%	No
61	Weave Trading Mauritius Pvt. Ltd.	Subsidiary	100%	No
62	Godrej CP Malaysia SDN. BHD	Subsidiary	100%	No

## VI. CSR Details

- 24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - YES
- (ii) Turnover (in ₹) 82,678,641,516.00
- (iii) Net worth (in ₹) 95,525,817,392.00



## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 22-23		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	0	0	None	0	0	None
Investors (other than shareholders)	Yes	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	0	0	None	0	0	None
Shareholders	Yes	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	92	3	Complaints resolved in April 2024	116	0	All complaints resolved
Employees and workers	Yes	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	1	1	POSH complaints investigation underway	2	0	POSH complaints
Customers	Yes	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	0	0	None	0	0	None
Value Chain Partners	Yes	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	0	0	None	0	0	None

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational health & safety	Risk	Physical risk to the workforce in manufacturing operations and frontline distribution teams. Lack of appropriate and sufficient training to workers and employees on best-practices related to OHS, might face health and safety risks such as frequent accidents at workplaces or manufacturing plants. Indirect risks posed due to this issue can be workplace closures, increase in legal and compliance costs, intense scrutiny by stakeholders, lower morale in the workforce, and adverse impact on brand reputation.	We have a robust Health & Safety policy and strong SOPs to ensure highest adherence to health and safety, and a governance mechanism to ensure any incidents are duly investigated and resolved for the future. We ensure periodic review of safety procedures and the Central Safety Committee and committees at plants review monthly data for occupational health and safety. GCPL has a consistent record in zero fatalities across our offices and manufacturing plants leading to high-morale and trust amongst employees and workers.	Negative implication. Potential health and safety incidents and non-compliance hamper company reputation and have financial repercussions.

<b>S. No.</b>	<b>Material issue identified</b>	<b>Indicate whether risk or opportunity (R/O)</b>	<b>Rationale for identifying the risk / opportunity</b>	<b>In case of risk, approach to adapt or mitigate</b>	<b>Financial implications of the risk or opportunity (Indicate positive or negative implications)</b>
2	Product safety and Quality Testing	Risk	The regulatory landscape is evolving and the guidelines pertaining to the composition of various products can change and evolve rapidly as GCPL's is present in multiple emerging economies.	GCPL has implemented quality testing standard operating procedures for all its products. GCPL has also incorporated a robust products and raw material quality testing procedure. This is supported by enhancing the capabilities of team through skill development trainings and ensuring safe and compliant operations.	Negative implication. Failure to adapt to ever evolving regulatory landscape especially with respect to usage of chemical components, across multiple geographies, the Company may face litigation risks from consumers, and risk of increased cost of chemical safety and alternative chemicals.
3	Business Ethics and Ethical Marketing	Risk	Business ethics are the moral principles that guide decision-making process for an organization. It includes policies, and values that govern the way companies and individuals engage in business activity. Ethical marketing and product labelling is a crucial factor in marketing as it highlights the products' unique selling point, composition, and claims on sustainability. GCPL has to be cognizant about marketing practices and make efforts to ensure claims which are ethically and factually correct.	GCPL has adopted multiple policies for example: code of conduct, whistle blower policy, anti-sexual harassment policy, human rights policy, and health and safety policy, to name a few. GCPL has developed and rolled out a human rights due diligence based on the UN Guiding principles and have assessed most of our owned operations. GCPL's supply chain policy also focuses on responsible conduct with all the stakeholders and adherence to human rights principles.	Negative implication. Any lapse in compliance of code of conduct may pose a governance risk. Moreover, if GCPL fails to communicate responsibly to the consumers and is engaged in false claims about its product and the sustainability performance, it is a reputational risk to the Company.
4	Governance and accountability	Risk	It means adhering to all reporting and transparency requirements by market regulators and further voluntarily discloses information on other international frameworks on ESG	GCPL adheres to BRSR in India and other international frameworks like CDP, GRI and Integrated Reporting <IR> frameworks. GCPL is consistently transparent in reporting leading to further investor and other stakeholder confidence.	Negative implication. Any lapse in reporting on material information may lead to regulatory and legal risks and decline in investor confidence. This may increase financial liabilities due to legal obligations, impact on credit score, lower employee confidence, and impact on brand reputation.
5	Sustainable Packaging	Risk and Opportunity	Enforcement of strict regulations on plastic, waste generation, and disposal arising from geographies such as India and Africa, may result in higher short-term costs for compliance	As most of GCPL products involves plastic packaging, we focus on plastic packaging intensity. It is determined by the weight of the packaging to overall product weight. GCPL has reduced plastic packaging intensity by over 22% from the base year of 2019-20. This has resulted in cost savings and reduced its Extended Producer Responsibility (EPR) requirements.	Positive implication. GCPL is proactively adapting best practices in sustainable packaging which reduces overall plastic intensity and helps reduce transportation costs due to reduced weights, and lower EPR requirements. GCPL has also taken targets and made progress on reducing overall packaging weight and waste generated from packaging. Additionally, we are exploring greener alternatives to plastic packaging.

<b>S. No.</b>	<b>Material issue identified</b>	<b>Indicate whether risk or opportunity (R/O)</b>	<b>Rationale for identifying the risk / opportunity</b>	<b>In case of risk, approach to adapt or mitigate</b>	<b>Financial implications of the risk or opportunity (Indicate positive or negative implications)</b>
6	Sustainable supply chain management	Risk	GCPL is engaged in procurement of materials and services from diverse suppliers. Some of the key risks that can impact the company's supply chain are ESG compliance risk for critical suppliers, and unethical sourcing practices.	As a part of sustainable supply chain engagement, GCPL has collated qualitative and quantitative data, and evaluated close to 75% of suppliers by procurement spends for their ESG. To drive supplier engagement effectively, GCPL has also shared industry best practices and suggestive actions.	Negative implication. ESG non-compliance by critical suppliers is risky and will impact the Company's cost of procurement, increased cost of compliance and adverse impact on company's brand image.
7	Renewable Energy	Opportunity	Adoption of renewable energy will lower GCPL's emissions, and save costs in the long-term.	Currently, GCPL is utilizing over 27% renewable energy in its operations. We also use briquette fired boilers and microturbines for steam, and invest in solar PV and apply for green tariffs wherever available.	Positive implication. More renewable energy will help lower GCPL's emissions and even improve circularity of operations.
8	Research & Development	Opportunity	Strong R&D led initiatives with an ESG focus is a market opportunity and a brand differentiator.	GCPL has completed Life Cycle Assessments for products constituting 60% of our revenue. Through this, we are able to identify the areas of sustainable improvement. By addressing these gaps, we are able to make sustainable innovations and even offer products at a green discount rather than a green premium as we to pass on the savings to customers.	Positive implication. GCPL prioritises innovation in new technologies that offer consumers value for their money. R&D has played a pivotal role in developing new products in home care and personal care product portfolios.
9	Sustainable and Greener Products	Opportunity	GCPL has a key goal to ensure that its products are green while ensuring they are affordable and accessible.	GCPL has rolled out several green products, one example is the Godrej Magic Hand Wash. It uses lower water content compared to alternatives and has lower plastic packing impact thus further resulting in cost savings and offering the world's most affordable handwash.	Positive implication. GCPL looks to expand its product portfolio to be more affordable, accessible, and sustainable. This will prepare GCPL to invest further in product innovation and roll out products that are superior to available alternatives.
10	Diversity & Inclusion	Opportunity	Having an adequate diversity ratio and grooming women leaders is a key priority of GCPL	For the senior leadership roles at GCPL, women currently represent 22%. GCPL aims to have 30% women in senior leadership by 2030. We are also constantly seeking best practices in hiring women in leadership positions, provide opportunities to Person with disabilities (PwD), and LGBTQ communities.	Positive implication. GCPL aims to create an inclusive work environment where best-in-class talent aim to work. GCPL will invest in the overall development of its employees and providing training and skill development opportunities.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/people/diversity">https://godrejcp.com/people/diversity</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>	<a href="https://godrejcp.com/sustainability/codes-and-policies">https://godrejcp.com/sustainability/codes-and-policies</a>
	People -> Employee Code of Conduct	Sustainability -> Sustainable Procurement Policy	Sustainability -> Sustainable Procurement Policy	People -> Whistleblower policy	People -> Human Rights Policy	Environment Management Policy -> Integrated Environment Management Policy	People -> Employee Code of Conduct	Sustainability -> CSR Policy	Legal -> Information Security Policy
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes

Disclose Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>ISO 45001</li> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>Science-based Targets initiative (SBTT)</li> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>GRI Standards 2021</li> </ul>	<ul style="list-style-type: none"> <li>ISO 27001:2022</li> <li>GRI Standards 2021</li> </ul>
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	No	Cover 75% of our suppliers by procurement spends under Sustainable Procurement Policy by 2025	30% women representation in senior leadership	No	Conduct human rights self-assessment across our plants and locations in India and International operations covering 100% of our blue collar workforce by 2024	<ul style="list-style-type: none"> <li>Reduce specific energy consumption by 40% by 2025 (v. 2011 baseline)</li> <li>Increase renewable energy portfolio to 35% by 2025 (v. 2011 baseline)</li> <li>Reduce water intensity by 40% by 2025 (v. 2011 baseline) while maintaining water positivity</li> </ul>	No	<ul style="list-style-type: none"> <li>Protect 30 million people against vector-borne diseases by 2025-26</li> <li>Divert over 5,000 MT of waste from landfills by 2025-26.</li> </ul>	<ul style="list-style-type: none"> <li>Receive ISO:27001:2022 certification for our information security system and process</li> </ul>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
						<ul style="list-style-type: none"> <li>Maintain zero waste to landfill and achieve zero-liquid discharge</li> <li>Reduce GHG emission intensity by 45% by 2025 (v. 2011 baseline)</li> </ul>			
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable	Covered 76% of our suppliers by procurement spends under Sustainable Procurement Policy.	23% women representation in senior leadership and on track to have 30% women representation in senior leadership	Not applicable	Conducted a self-assessment across our plants and locations in India covering 93% of our workforce	<ul style="list-style-type: none"> <li>Reduced our specific energy consumption by 35%</li> <li>Increased renewable energy portfolio to 27%</li> <li>Reduced water intensity by 39% and achieved water positivity (through rainwater harvesting within our facilities and our community watershed programme, we are conserving 15 times more water than we use in our operations).</li> </ul>	Not applicable	<ul style="list-style-type: none"> <li>Reached out to over 28.4 million and enabled their protection against vector-borne diseases</li> <li>Diverted over 7,200 MT of waste from landfills</li> </ul>	Received ISO:27001:2022 certification

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
						<ul style="list-style-type: none"> <li>• Diverted 100% waste from landfills and on track to be zero liquid discharge</li> <li>• Reduced our GHG emission intensity by 41%</li> </ul>			

### Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Please refer to the statement by our Managing Director and CEO in our Annual Integrated Report for FY 2023-24 for an update on our ESG targets, progress, challenges and way forward.

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

The board-level ESG committee is responsible for the implementation and oversight of Business Responsibility policies.

The ESG Committee consists of -

Ms. Nisaba Godrej, Executive Chairperson, DIN: 00591503

Mr. Sudhir Sitapati, Executive Director, DIN: 09197063

Ms. Tanya Dubash, Non-Executive Director, DIN: 00026028

Mr. Nadir Godrej, Non-Executive Director, DIN: 00066195

Ms. Shalini Puchalapalli, Independent Director, DIN: 07820672

Ms. Nidhi Nwuneli, Independent Director, DIN: 07738574

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

GCPL has an ESG Committee to strengthen oversight and governance of Sustainability risks, opportunities and progress against goals. The Committee meets at least twice in a year. The ESG Committee consists of -  
Ms. Nisaba Godrej, Executive Chairperson, DIN: 00591503  
Mr. Sudhir Sitapati, Executive Director, DIN: 09197063  
Ms. Tanya Dubash, Non-Executive Director, DIN: 00026028  
Mr. Nadir Godrej, Non-Executive Director, DIN: 00066195  
Ms. Shalini Puchalapalli, Independent Director, DIN: 07820672  
Ms. Nididi Nwuneli, Independent Director, DIN: 07738574

10. Details of Review of NGRBCs by the Company

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

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

No

If Yes, Provide name of the agency

Not Applicable





## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE:

### PRINCIPLE 1: Businesses should conduct and govern themselves with Integrity, and in a manner that is Ethical, Transparent and Accountable

#### Essential Indicators

- 1 Percentage Coverage by Training and Awareness Programmes on any of the Principles during the Financial Year:

Segment	Total Number of Training and Awareness Programmes held	Topics / Principles covered under the Training and its Impact	% age of Persons in respective Segment covered by the Awareness Programmes
Board of Directors (BoD)	17	Every year, we organise familiarisation programmes to discuss material issues. In FY23-24, the Board was familiarised with actions on cyber security, ESG scores and Disclosures, Climate, Plastics, Sustainable Supply Chain and Procurement, Human Rights Due Diligence & Communities, Diversity, Safety, human rights, sustainable packaging, safety, sustainable manufacturing, and product life-cycle assessments and action items	100%
Key Managerial Personnel (KMP)	17	Every year, we organise familiarisation programmes to discuss material issues. In FY23-24, KMPs were familiarised with actions on cyber security, human rights, sustainable packaging, safety and health, sustainable manufacturing, and product life-cycle assessments	100%
Employees other than BoD and KMPs	3	Under human rights & health and safety, skill upgradation and environment, we have provided trainings on Prevention of sexual harassment, Environmental safety, Electrical Safety Training for industrial Work force, Training on Environment Management, Road safety and Firefighting among others	100%
Workers	3	Under human rights & health and safety, skill upgradation and environment, we have provided trainings on Prevention of sexual harassment, Environmental safety, Electrical Safety Training for industrial Work force, Training on Environment Management, Road safety and Firefighting among others	85%

- 2 Details of Fines / Penalties / Punishment / Award / Compounding Fees / Settlement Amount paid in proceedings [by the Entity or by Directors / Key Managerial Personnel (KMPs)] with Regulators / Law Enforcement Agencies / Judicial Institutions, in the Financial Year, in the following format:

**(Note:** The Entity shall make disclosures on the basis of Materiality as specified in Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the Entity's website)

**Monetary**

	<b>NGRBC Principle</b>	<b>Name of the regulatory/ enforcement</b>	<b>Amount (In INR)</b>	<b>Brief of case</b>	<b>Has an Appeal been preferred? (Yes / No)</b>
Penalty/ Fine					
Settlement					
Compounding fee	9	Legal metrology department	1. Godrej Professional (INR 25,000) 2. Hit (INR 10000) 3. Godrej New Expert Natural Black (INR 50,000) 4. Godrej Nupur Henna (INR 50,000) Total – INR 1,35,000	1. Godrej Professional - Manufacturing and mrp declarations were not displayed on godrej professional website where products were displayed for sale. 2. Hit - Quantity and mrp declaration not mentioned in print advertisement. 3. Godrej New Expert Natural Black - Mrp, batch no. and use before date not reflected on the product packaging. 4. Godrej Nupur Henna - Font size of the mrp was not adequate	No
Imprisonment					
Punishment					
				N/A	

3 Of the Instances pertaining to Fines / Penalties / Punishment / Award / Compounding Fees / Settlement Amount disclosed above, details of the Appeal / Revision preferred in Cases where Monetary or Non-Monetary Action has been appealed:

<b>Case details</b>	<b>Name of the Regulatory / Enforcement Agencies / Judicial Institutions</b>
NA	NA

4 Does the Entity have an Anti-Corruption or Anti-Bribery Policy? If yes, provide details in brief and if available, provide a Web-link to the Policy:

Yes, the entity does have an anti bribery policy in place, it's a part of the code of conduct. Link - [https://godrejcp.com/public/pdfs/codes\\_policies/people/Code-of-Conduct-for-Employees.pdf](https://godrejcp.com/public/pdfs/codes_policies/people/Code-of-Conduct-for-Employees.pdf)

5 Number of Directors / Key Managerial Personnel (KMPs) / Employees / Workers against whom Disciplinary Action was taken by any Law Enforcement Agency for the Charges of Bribery / Corruption:

<b>Particulars</b>	<b>Financial Year 2023-24 (Current Financial Year)</b>	<b>Financial Year 2022-23 (Previous Financial Year)</b>
Board of Directors	None	None
Key Managerial Personnel	None	None
Employees	None	None
Workers	None	None

6 Details of Complaints with regard to Conflict of Interest:

	Financial Year 2023-24 (Current Financial Year)		Financial Year 2022-23 (Previous Financial Year)	
Number of Complaints received in relation to Issues of Conflict of Interest of Directors	None	-	None	-
Number of Complaints received in relation to Issues of Conflict of Interest of Key Managerial Personnel (KMPs)	None	-	None	-

7 Details of any Corrective Action taken or underway on Issues related to Fines / Penalties / Action taken by Regulators / Law Enforcement Agencies / Judicial Institutions, on cases of Corruption and Conflicts of Interest:

The notices received from Legal Metrology (Packaged Commodities) Rules, 2011 are for label declarations on the product. The declarations are corrected to avoid any future notices.

8 Number of Days of Accounts Payables ((Accounts Payable \*365) / Cost of Goods/Services procured) in the following format:

	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Number of Days of Accounts Payables	56	48

**Note 1:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

9 Open-ness of Business:

Provide details of Concentration of Purchases and Sales with Trading Houses, Dealers, and Related Parties, alongwith Loans and Advances & Investments, with Related Parties, in the following format:

Parameter	Metrics	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from Trading Houses as % of Total Purchases	0%	0%
	b. Number of Trading Houses where Purchases are made from	0	0
	c. Purchases from top 10 Trading Houses as a % of Total Purchases from Trading Houses	0%	0%
Concentration of Sales	a. Sales to Dealers / Distributors as % of Total Sales	67.1%	71.7%
	b. No. of Dealers / Distributors to whom Sales are made	2,217	1,885
	c. Sales to top 10 Dealers / Distributors as a % of Total Sales to Dealers / Distributors	2.8%	2.8%
Share of Related Party Transactions (RPTs) in –	a. Purchases (Purchases with Related Parties / Total Purchases)	2.5%	2.9%
	b. Sales (Sales to Related Parties / Total Sales)	1%	1.3%
	c. Loans & Advances (Loans & Advances given to Related Parties / Total Loans & Advances)	0%	0%
	d. Investments (Investments in Related Parties / Total Investments made)	61.8%	68.8%

**Note 1:** A trading house is a business that specialises in facilitating transactions between the company and manufacturer. There are no purchases from trading houses in FY2023-24 and FY2022-23.

**Note 2:** We have considered closing balances disclosed in the Audited Standalone Financial statements for loans and advances and Investments.

**Note 3:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

### Leadership Indicators

1. Awareness programmes conducted for Value Chain Partners on any of the Principles during the Financial Year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	Biodiversity and land use, Human Rights, Greenhouse Gas and footprint, EPR, Sustainability and ESG sensitisation	8%

2. Does the Entity have Processes in place to avoid / manage Conflict of Interests involving Members of the Board of Directors? (Yes/No) and if yes, provide Details of the same:

Yes, we ensure that we're compliant with the requirements stated in the Companies Act and SEBI Listing Regulations for ensuring that there is no conflict of interest. At the beginning of the year, we receive the disclosure from directors for the entities in which they are interested and the similar disclosures are also received at the time of appointment of directors. Whenever any business decisions are taken, the Board is informed about the interest of any particular director in that matter and such director will not be included in the discussion and decision pertaining to the matter wherein he/she is interested. We ensure that an Independent Director on the board of GCPL should not be a Non-Independent Director on the board of another company if there is a Non-Independent Director on GCPL's board who is also an Independent Director on the board of the same other company. This prevents a situation where two directors might influence each other's decisions across different companies, and create conflict of interest.

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

### Essential Indicators

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

	Current FY 23-24	Previous FY 22-23	Details of improvements in environmental and social impacts
R&D	34.49%	1.76%	Sustainable packaging, product development, improving health benefits of products and lowering environmental impact
Capex	5%	5%	Solar power plants to expand our renewable energy portfolio and water harvesting installations to reduce our freshwater withdrawal

2.
  - a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
  - b. If yes, what percentage of inputs were sourced sustainably?

Yes. As part of our sustainable procurement policy, we've covered 76% of our suppliers by procurement spends in FY 23-24. We are committed to helping our suppliers make their operations more sustainable with focus on four parameters - ethically driven, social focussed, green inspired and quality centered.

- 3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste
- Plastics (including packaging) : Our pre-consumer plastic waste generated in our manufacturing sites is sent for recycling to an authorized waste handler. We have partnered with a number of authorised waste management service providers for responsible collection, sorting, and recycling/co-processing of all our post-consumer plastic packaging.
  - E-waste : We dispose all e-waste through government approved e-waste recycler.
  - Hazardous waste : Each type of hazardous waste is disposed off inline with the stipulated guidelines and through authorised vendors. We submit annual returns and disclosures with respective state pollution control boards.
  - Other waste : Our manufacturing sites and our head office generates non-hazardous waste such as food, plastic, paper, and metal among others. All of this waste is segregated at source and sent to authorised vendors for recycling.
- 4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, we're 100% compliant to Extended Producer Responsibility (EPR).

#### Leadership Indicators

- 1 Has the Entity conducted Life Cycle Perspective / Assessments (LCA) for any of its Products (for Manufacturing Industry) or for its Services (for Service Industry)? If yes, provide details in the following format:

NIC Code	Name of Product / Service	% of Total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by Independent External Agency (Yes/No)	Results communicated in Public Domain (Yes/No) If yes, provide the web-link
20211, 20231, 20236	Aer Pocket, HIT Aerosol, Godrej Expert Crème, Godrej Ezee, Good knight coils	60%	Cradle-to-grave	Yes, LCA conducted by external agency.	Yes <a href="https://www.godrejcp.com/sustainability/codes-and-policies">https://www.godrejcp.com/sustainability/codes-and-policies</a>

- 2 If there are any Significant Social or Environmental Concerns and/or Risks arising from Production or Disposal of your Products / Services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same, alongwith Action taken to mitigate the same.

Name of Product / Service	Description of the Risk / Concern	Action Taken
No significant social or environmental risks found		

- 3 Percentage of Recycled or Reused Input Material to Total Material (by Value) used in Production (for Manufacturing Industry) or providing Services (for Service Industry):

Input material	Recycled or re-used input material to total material	
	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
	None	None

- 4 Of the Products and Packaging reclaimed at End of Life of Products, Amount (in Metric Tonnes) Reused, Recycled and Safely Disposed, for the Current Financial Year and the Previous Financial Year:

Particulars	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including Packaging)	None	17,995	None	None	18,750	None
E-Waste	None	None	None	None	None	None
Hazardous Waste	None	None	None	None	None	None
Other Waste	None	None	None	None	None	None

- 5 Reclaimed Products and their Packaging Materials (as Percentage of Products Sold) for each Product Category

Indicate Product Category	Reclaimed Products and their Packaging Materials as % of Total Products sold in respective Category
Plastic packaging	100% of all plastic packaging we have sold with our products has been reclaimed

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

### Essential Indicators

- 1 a. Details of Measures for the Well-being of **Employees**:

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>PERMANENT EMPLOYEES</b>											
Male	1,199	1,199	100%	1,199	100%	N/A	N/A	1,199	100%	1,199	100%
Female	299	299	100%	299	100%	299	100%	N/A	N/A	299	100%
<b>Total</b>	<b>1,498</b>	<b>1,498</b>	<b>100%</b>	<b>1,498</b>	<b>100%</b>	<b>299</b>	<b>N/A</b>	<b>1,199</b>	<b>N/A</b>	<b>1,498</b>	<b>100%</b>
<b>OTHER THAN PERMANENT EMPLOYEES</b>											
Male	3	3	100%	3	100%	N/A	N/A	3	100%	0	0%
Female	9	9	100%	9	100%	9	100%	N/A	N/A	0	0%
<b>Total</b>	<b>12</b>	<b>12</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	<b>9</b>	<b>N/A</b>	<b>3</b>	<b>N/A</b>	<b>0</b>	<b>0%</b>

b. Details of Measures for the Well-being of **Workers**:

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>PERMANENT WORKERS</b>											
Male	1,140	1,140	100%	1,140	100%	N/A	N/A	1,140	100%	0	0%
Female	64	64	100%	64	100%	64	100%	N/A	N/A	0	0%
<b>Total</b>	<b>1,204</b>	<b>1,204</b>	<b>100%</b>	<b>1,204</b>	<b>100%</b>	<b>64</b>	<b>N/A</b>	<b>1,140</b>	<b>N/A</b>	<b>0</b>	<b>0%</b>
<b>OTHER THAN PERMANENT WORKERS</b>											
Male	2,536	2,536	100%	2,536	100%	N/A	N/A	2,536	100%	0	0%
Female	1,905	1,905	100%	1,905	100%	1,905	100%	N/A	N/A	0	0%
<b>Total</b>	<b>4,441</b>	<b>4,441</b>	<b>100%</b>	<b>4,441</b>	<b>100%</b>	<b>1,905</b>	<b>N/A</b>	<b>2,536</b>	<b>N/A</b>	<b>0</b>	<b>0%</b>

c. Spending on measures towards well-being of Employees and Workers (including Permanent and Other than Permanent) in the following format:

Particulars	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Cost incurred on Well-being Measures as a % of Total Revenue of the Company	0.12%	0.11%

**Note 1:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

**Note 2:** \*Includes cost of accident insurance, health insurance, maternity leave benefit, paternity leave benefit, day-care facility cost.

**Note:** Reporting for permanent employees including permanent workers, management and non-management staff of the Company. The other than permanent employees and workers include those deployed through sub contractor and their wages including well-being measures are provided by the contractor.

2 Details of Retirement Benefits, for the Current Financial Year and the Previous Financial Year:

Benefits	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	No. of Employees covered as a % of Total Employees	No. of Workers covered as a % of Total Workers	Deducted and Deposited with the Authority (Y / N / N.A.)	No. of Employees covered as a % of Total Employees	No. of Workers covered as a % of Total Workers	Deducted and Deposited with the Authority (Y / N / N.A.)
Provident Fund (PF)	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
Employees' State Insurance (ESI)	0%	66%	Y	100%	100%	Y
Others	None	None	None	None	None	None

\*Includes cost of accident insurance, health insurance, maternity leave benefit, paternity leave benefit, day-care facility cost.



**Note:** Reporting for permanent employees including permanent workers, management and non-management staff of the Company. The other than permanent employees and workers include those deployed through sub contractor and their wages including well-being measures are provided by the contractor.

3. **Accessibility of Workplaces:**

Are the Premises / Offices of the Entity accessible to Differently abled Employees and Workers, as per the Requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any Steps are being taken by the Entity in this regard:

Our Godrej One (Global headquarters) is accessible for differently abled employees and workers with infrastructural modifications being updated on an on-going basis. Modifications are in progress for regional and manufacturing units. We are focusing on internship and job hirings with special focus on PwD inclusivity to ensure all our offices and premises are accessible to all.

4 Does the Entity have an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a Web-link to the Policy:

Yes, please visit <https://godrejcp.com/people/diversity>

5 Return to Work and Retention Rates of Permanent Employees and Workers that took Parental Leave:

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	86%	100%	72%
Female	100%	89%	100%	100%
Total	100%	88%	100%	86%

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

		Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	We have a Grievance redressal committee to address Job related grievances of workers on regular basis. This is done through open houses, workmen representative, Canteen and safety committees that happen once a month wherein representatives from unionised workmen are involved and concerns / suggestions are considered, Grievance box where employees/workers can write their issues and drop it in the box and escalation to supervisors. Union bodies meet the management representatives on need basis if any urgent concern needs to be addressed.
Other than Permanent Workers	Yes	We have a Grievance redressal committee to address Job related grievances of workers on regular basis. This done through open houses which are conducted with management Contract supervisors have meetings once a month with the contract workers and any concerns raised are communicated to the management.

**Yes/No**  
**(If Yes, then give details of**  
**the mechanism in brief)**

Permanent Employees	Yes	We use Amber, a chat bot, to interact with team members across geographies. Through this platform, we capture people's experiences at a defined frequency based on their tenure in the Company. The feedback has helped us take both faster individual actions and make organisation-level changes based on emerging themes. We run annual Intune surveys to know the pulse of our employees and we have the whistleblower policy for any grievance redressal against our people and process.
Other than Permanent Employees	Yes	Other permanent employees can use the whistleblower channel for grievances. They also have access to Amber chat bot to send in their feedback/suggestions. They can also use informal channels where they can reach HR in person and voice their concerns.

7 Membership of Employees and Workers in Association(s) or Union(s) recognized by the Entity, for the Current Financial Year and the Previous Financial Year:

Category	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	No. of Employees		%	No. of Employees		%
	Total Employees / Workers in respective category (A)	/ Workers in respective category, who are part of Association(s) or Union (B)		Total Employees / Workers in respective category (C)	/ Workers in respective category, who are part of Association(s) or Union (D)	
Total Permanent Employees	1,498	0	0%	1,274	0	0%
Male	1,199	0	0%	1,038	0	0%
Female	299	0	0%	236	0	0%
Total Permanent Workers	1,204	818	68%	1,236	908	73%
Male	1,140	814	71%	1,193	886	74%
Female	64	4	6%	43	22	50%

8 Details of Training given to Employees and Workers:

Category	Financial Year 2023-24 (Current Financial Year)					Financial Year 2022-23 (Previous Financial Year)				
	Total (A)	On Health & Safety Measures		On Skills Upgradation		Total (D)	On Health & Safety Measures		On Skills Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>EMPLOYEES</b>										
Male	1,202	332	28%	964	80%	1,038	1,038	100%	482	46%
Female	308	54	18%	264	86%	236	236	100%	113	48%
<b>Total</b>	<b>1,510</b>	<b>386</b>	<b>26%</b>	<b>1,228</b>	<b>81%</b>	<b>1,274</b>	<b>1,274</b>	<b>100%</b>	<b>595</b>	<b>47%</b>
<b>WORKERS</b>										
Male	3,676	3,186	87%	1,119	30%	1,193	996	83%	1,033	87%
Female	1,969	1,445	73%	50	3%	43	35	81%	33	77%
<b>Total</b>	<b>5,645</b>	<b>4,631</b>	<b>82%</b>	<b>1,169</b>	<b>21%</b>	<b>1,236</b>	<b>1,031</b>	<b>83%</b>	<b>1,066</b>	<b>86%</b>

9. Details of Performance and Career Development Reviews of Employees and Workers for Current and Previous Financial Years:

Performance and career development reviews have been conducted for all employees eligible during the Financial Year.

Category	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>EMPLOYEES</b>						
Male	1,202	1,202	100%	1,038	1,038	100%
Female	308	308	100%	236	236	100%
<b>Total</b>	<b>1,510</b>	<b>1,510</b>	<b>100%</b>	<b>1,274</b>	<b>1,274</b>	<b>100%</b>
<b>WORKERS</b>						
Male	3,676	0	0%	1,193	0	0%
Female	1,969	0	0%	43	0	0%
<b>Total</b>	<b>5,645</b>	<b>0</b>	<b>0%</b>	<b>1,236</b>	<b>0</b>	<b>0%</b>

10 Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes/N)
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

- a) Yes, All manufacturing sites of company are ISO 45001 certified. Company has a detailed safety & health management system (SHMS) which is based on recognised standards such as ISO 45001. In addition to it, company's safety and health management system (SHMS) covers all the legal requirements pertaining to companies operations.

SHMS system covers all site operations, employees, contractors & other stakeholder associated with sites' operations.

Company believes on continual improvement in SHMS implementation & effectiveness. Company has a system to check the system effectiveness based on findings from audits, inspection (internal & external), accident CAPA (Internal & external), legal changes. Company also reviews and assess SHMS system every 3 years and add best of the industrial practices in it.

- b) Company follows Hazard identification & risk assessment (HIRA) process based on ISO 45001 standard. Company also use specific techniques such as HAZOP, QRA for specific operations and risk. Employees, contractor and all other stakeholder takes part in HIRA process. Company has a trained team to carry out HIRA for all it's site operations.

All non-routine activities are controlled through a strong work permit system. Company ensure any new project or any change in terms of infrastructure, system or people goes through a detailed assessment for safety & health risk assessment.

Company has identified and created a list of significant risk and named it as "Critical To Safety". A detailed action plan to mitigate these risk at all sites is prepared and it's status is reviewed up to board level. Company has invested more than INR 15 CR on this in last two financial year.

- c) Yes, Company understand and value power of employee participation for improvement in safety and health condition. Company encourage worker participation in hazard identification related to work activities. Workers are trained for identifying hazards, near miss, safety related incident. Company also celebrate various safety celebration throughout the year to increase safety awareness at all levels. Company has provided them multiple options which includes a mobile base reporting app named as I Safe, Safety suggestion box, hazard register. They can also report any hazard through their safety committee representative. All sites of company have safety committee with equal representation from workers. Company also checks effectiveness of hazard reporting system and safety committee effectiveness through SHMS evaluation system.

Company safety policy gives right to all employee, contractor and stakeholder the freedom to take appropriate actions to save themselves from any hazard arising out of work related activities. We have a zero tolerance policy that prohibits any forceful work in unsafe conditions.

- d) Yes, all our sites have access to non-occupational medical and healthcare services either on-site or through tie-ups with reputed medical entities in close proximity. In addition, trained first aiders are available to respond appropriately to medical requirements.

Company also arrange frequent program to improve awareness about health and this includes yearly medical check up , celebration of heart day, yoga day etc. Company considers that mental health as one of the key risk & tied up with 1to1help. This service was freely available for all GCPL employees. In addition to this company also celebrate mental health awareness month.

11 Details of safety related Incidents in the following format:

Safety Incident / Number	Category (including Contract Workforce)	Financial	Financial
		Year 2023- 24 (Current Financial Year)	Year 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.10
	Workers	0.07	0.59
Total Recordable Work-related Injuries	Employees	0	1
	Workers	15	26
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	1

**Note 1:** We have revised FY2022-23 data for LTIFR and recordable work-related injuries as we corrected manhours data and included medical and Restricted Work Cases in recordable cases. The revision has led to reduction in reported LTIFR for workers from 0.96 to 0.59 and with inclusion in recordable work-related injuries the data has been revised from 3 to 26 for the previous year.

**Note 2:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

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

Our company vision is to bring about a strong Safety and Health culture and create an incident free organization. We are committed to provide a safe and healthy work environment for the well-being of all GCPL employees & stakeholders.

In order to achieve our aspirations, we have outlined a four pillar approach towards safety. These four pillars include:

1. People and Culture
2. Safety Infrastructure
3. OHS Management System
4. Automation, Technology and AI

We believe that people are the key to build a strong safety culture and as a company we should strive to connect each and every employee by using innovative ways like hands on trainings, skits and safety competitions. Company has focused on improving safety awareness among all employees and contractual workforce. We arrange over 300 safety training programs across plants and cover over 25,000 employees and contractual workforce every year. As per our commitment to close gaps on identified critical to safety areas, we have been investing in improving our safety infrastructure and systems. Some of key projects covered in last two years are around;

- Fall protection system
- Electrical system upgrades
- Machine Guarding & LOTO provisions
- Fire prevention & protection system upgrade

Automation and AI is the new way of working & we believe it can help us making our operation safer. As a company we are looking at all such opportunities. Last year we have used Drone for inspection of boiler stacks health. This has helped us in reducing the risk significantly.

Our safety performance was also recognized by various renowned national agencies such as NSC, CII for improvement in safety.

13. Number of Complaints on the following made by Employees and Workers:

	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	No. of Complaints filed during the year	No. of Complaints pending resolution as at the close of the year	Remarks	No. of Complaints filed during the year	No. of Complaints pending resolution as at the close of the year	Remarks
Working Conditions	0	0	None	0	0	None
Health & Safety	0	0	None	0	0	None

14 Assessments for the year:

	<b>% of Plants and Offices that were assessed (by the Entity or Statutory Authorities or Third Parties)</b>
Health & Safety Practices Working Conditions	100% self-assessed
Working Conditions	100% self-assessed

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

We have a robust OHS plan in place to ensure we take preventive measures. As per our commitment to close gaps on identified critical to safety areas, we have been investing in improving our safety infrastructure and systems. Some of key projects covered in last two years are around -

- Fall protection system
- Electrical system upgrades
- Machine Guarding & LOTO provisions
- Fire prevention & protection system upgrade

Automation and AI is the new way of working & we believe it can help us making our operation safer. As a company we are looking at all such opportunities. Last year we have used drone for inspection of boiler stacks health. This has helped us in reducing the risk significantly.

**Leadership Indicators**

1 Does the Entity extend any Life Insurance or any compensatory package in the event of death of:

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Yes

2 Provide the Measures undertaken by the Entity to ensure that Statutory Dues have been deducted and deposited by the Value Chain Partners:

Our Sustainable Procurement Policy ensures assessment of all our suppliers for adhering to compliance and local regulations. As part of our engagement with the suppliers, we ensure they are compliant to all local laws applicable.

3. Provide the Number of Employees / Workers having suffered High Consequence Work-related Injury / Ill-health / Fatalities (as reported in Question 11 of Essential Indicators above), who have been rehabilitated and placed in suitable Employment or whose Family Members have been placed in suitable Employment: in the Current Year and the Previous Year:

Particulars	Total No. of affected Employees / Workers		No. of Employees / Workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
	Employees	0	0	0
Workers	1	0	1	0

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

Yes. We provide Medical Policy portability option (pre-existing disease waiver) to superannuating employees

- 5 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Working Conditions	76%
Health & Safety	76%

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

After the assessment scoring, we worked with the suppliers who can better implement measures on health and safety and raise awareness in their operations. For example, for few of our suppliers we identified the need to get them ISO 45001 certified for occupational health and safety.

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

### Essential Indicators

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

In consultation with our multiple business functions, we identified and formed a list of the most relevant stakeholders who are critical to our business. For us, at GCPL, stakeholders are those individuals or groups of individuals who can be impacted by and have an impact on our products, operations and activities. We prioritised the stakeholders based on the extent of their influence on our business functions and also their dependence on us. In our double materiality assessment, we selected a representative sample of each stakeholder group from each location. We then conducted engagements through various forums and discussion platforms.

We organise periodic materiality study findings and share with the GCPL Board. In addition, we formulated a stakeholder engagement process that will enable us to consult them, keep them informed of the latest activities, engage with them regularly and collaborate with or empower them. Regulatory changes, inputs, requests from investors, evolving supplier scenario, feedback from CSR implementation partners and local communities are informed to the Board and their guidance is sought for way forward on these matters.

Our Board Members are a part of the CSR and ESG committee and the Board is updated about the discussions in these meetings during the Board Meetings. Few of our Board and Senior Management travel to various geographies for market assessment and obtaining firsthand feedback from various stakeholders. Our CSR committee Board members visit our programmes on ground and communicate directly with our beneficiaries and NGO partners on ground. Additionally, we conduct Investor and Analyst calls multiple times a year wherein the investors get a chance to interact with the Board/ senior Management and satisfy their queries.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, townhalls, survey, function meetings, and conferences,	Monthly and quarterly	Company's development strategies
Suppliers	No (However, we have MSME supplier category)	Email, phone, meetings, assessments and audits	Need based	Materials, services, and pricing
Distributors	No	SMS, email, advertisements, meetings	Need based	New launches, schemes and retail engagement programmes
Consumers	No	SMS, email, advertisements, events	Need based	Product quality, safety of product
Investors	No	Email, meetings, annual report, newsletter	Quarterly, annually and need-based	Company financial performance and material information
Industry associations	No	Email, meetings, conferences	Half yearly, need based	Regulations, trends and long-term business and sustainability commitments
Regulators	No	Upload on regulator website	Quarterly, half yearly, annually and need based	Regulation and compliance
NGO partners	No	Phone, email, meetings, conferences, audits	Weekly, monthly, quarterly and project need based	Programme updates and progress on targets and sustainability of the programmes on ground
Beneficiaries	Yes (People from underprivileged communities)	NGO network, community discussion, meeting with beneficiary	Programme need based	Feedback on the programme, needs of the community

### Leadership Indicators

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

We organise periodic materiality study findings and share with the GCPL Board. In addition, we formulated a stakeholder engagement process that will enable us to consult them, keep them informed of the latest activities, engage with them regularly and collaborate with or empower them. Regulatory changes, inputs, requests from investors, evolving supplier scenario, feedback from CSR implementation partners and local communities are informed to the Board and their guidance is sought for way forward on these matters.

Our Board Members are a part of the CSR and ESG committee and the Board is updated about the discussions in these meetings during the Board Meetings. Few of our Board and Senior Management travel to various geographies for market assessment and obtaining firsthand feedback from various stakeholders. Our CSR committee Board members visit our programmes on ground and communicate directly with our beneficiaries and NGO partners on ground. Additionally, we conduct Investor and Analyst calls multiple times a year wherein the investors get a chance to interact with the Board/ senior Management and satisfy their queries.



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

Yes. We carried out a formal stakeholder engagement process while carrying out double materiality assessment in 2024. Our stakeholders provided inputs and covered a number of ESG material concerns, which have been incorporated into our ESG focus areas. For example, sustainable packaging and greener products were one of the biggest priorities. These have become imperative to our focus and we are working to reduce our plastic packaging intensity, increase our recyclable plastic packaging and find ways to lower the overall environmental impact of our products. In 2020, our previous materiality assessment revealed occupational health and safety a top material topic. Since then we have launched a Safety and Health policy and have built a robust process to create a safe and healthy work environment for all GCPL stakeholders - GCPL employees, business associates, processors, contractors, sub-contractors, vendors, transporters, customers, and visitors.

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

None. We will consider tracking and documenting this information in FY 25.

## PRINCIPLE 5: Businesses should respect and promote human rights

### Essential Indicators

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

Employees	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Total (A)	No. of Employees / Workers covered (B)	% (B/A)	Total (C)	No. of Employees / Workers covered (D)	% (C/D)
<b>EMPLOYEES</b>						
Permanent	1,498	295	20%	1,274	1,274	100%
Other than Permanent	12	0	0%	19	0	0%
<b>Total</b>	<b>1,510</b>	<b>295</b>	<b>20%</b>	<b>1,293</b>	<b>1,274</b>	<b>99%</b>
<b>WORKERS</b>						
Permanent	1,204	706	59%	1,236	1,143	92%
Other than Permanent	4,441	3,445	78%	4,077	3,819	94%
<b>Total</b>	<b>5,645</b>	<b>4,151</b>	<b>74%</b>	<b>5,313</b>	<b>4,962</b>	<b>93%</b>

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

	Financial Year 2023-24 (Current Financial Year)					Financial Year 2022-23 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	<b>PERMANENT EMPLOYEES</b>	1,498	0	0%	1,498	100%	1,274	0	0%	1,274
Male	1,199	0	0%	1,199	100%	1,038	0	0%	1,038	100%
Female	299	0	0%	299	100%	236	0	0%	236	100%
<b>OTHER THAN PERMANENT EMPLOYEES</b>	12	0	0%	12	100%	19	0	0%	19	100%
Male	3	0	0%	3	100%	11	0	0%	11	100%
Female	9	0	0%	9	100%	8	0	0%	8	100%
<b>PERMANENT WORKERS</b>	1,204	0	0%	1,204	100%	1,236	0	0%	1,236	100%
Male	1,140	0	0%	1,140	100%	1,193	0	0%	1,193	100%
Female	64	0	0%	64	100%	43	0	0%	43	100%
<b>OTHER THAN PERMANENT WORKERS</b>	4,441	0	0%	4,441	100%	4,077	0	0%	4,077	100%
Male	2,536	0	0%	2,536	100%	2,717	0	0%	2,717	100%
Female	1,905	0	0%	1,905	100%	1,360	0	0%	1,360	100%

3 Details of Remuneration / Salary / Wages:

a. Median Remuneration / Wages:

Particulars	Male		Female	
	Number	Median Remuneration / Salary / Wages of respective Category	Number	Median Remuneration / Salary / Wages of respective Category
		( in ₹ )		( in ₹ )
Board of Directors (BoD)	5	2,840,000	6	4,200,000
Key Managerial Personnel (KMP)*	3	29,199,584	1	66,655,970
Employees other than BoD and KMPs	1,196	858,590	298	840,035
Workers	1,140	385,969	64	109,231

\*KMPs include the Chairperson and Managing Director and CEO who are also covered in the number of Board of Directors

b. Gross Wages paid to Females as % of Total Wages paid by the Entity, in the following format:

	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Gross Wages paid to Females as % of Total Wages	18%	18%

**Note 1:** We have reported salaries and wages for permanent employees and workers

**Note 2:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

**Note 3:** Reporting for permanent employees including permanent workers, management and non-management staff of the Company. The other than permanent employees and workers include those deployed through Sub contractor and their wages including well-being measures are provided by the contractor.

- 4 Do you have a focal point (individual / committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? - Yes. The Board-level ESG committee is responsible for addressing human rights impacts of our business.
- 5 Describe the internal mechanisms in place to redress grievances related to human rights issues.

For POSH, we have a dedicated complaint mechanism. We also have a whistle blower policy to report any issues including human rights complaints. We are working to build a dedicated grievance redressal system to cover all aspects of human rights.

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

Employees	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Filed during the Year	Pending resolution at the end of the Year	Remarks	Filed during the Year	Pending resolution at the end of the Year	Remarks
<b>EMPLOYEES</b>						
Sexual Harassment	1	1	Case received in March 2024	5	2	Investigations were completed at the end of the year and resolved in FY23-24.
Discrimination at Workplace	0	0	N/A	0	0	N/A
Child Labour	0	0	N/A	0	0	N/A
Forced Labour / Involuntary Labour	0	0	N/A	0	0	N/A
Wages	0	0	N/A	0	0	N/A
Other Human Rights related Issues	0	0	N/A	0	0	N/A

- 7 Complaints filed under the sexual harassment of women at workplace (prevention, prohibition and redressal) act, 2013, in the following format:

	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	5
Complaints on POSH as a % of Female Employees / Workers	0.04%	0.30%
Complaints on POSH upheld	0	5

**Note 1:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

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

We have set up a complaints committee for grievance redressal and we have this communicated through our policy roll-out to share points of contact. We have launched Conduct, a virtual platform for the reporting and redressal of complaints against sexual harassment to enable anonymous reporting and discussions. Our gender-neutral policy enables our employees from all genders to avail the protection against sexual harassment at the workplace. Post resolution of POSH complaints, decisions such as change of teams, locations, working arrangements, termination of respondent etc. further prevent adverse consequences.

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

Yes. All our suppliers are part of the sustainable supply chain policy where Human Rights indicators form a core part of the policy.

10 Assessments for the year:

<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>	
Child labour	93%
Forced Labour/Involuntary Labour	93%
Sexual harassment	93%
Discrimination at workplace	93%
Wages	93%
Others – please specify	93% Self-assessed for Freedom of Association, Health & Safety, Security and Community Development, Worker welfare

11 Provide Details of any Corrective Actions taken or underway to address Significant Risks / Concerns arising from the Assessments at Question 10 above:

Our robust assessment deep dives in our operations to mirror the reality on ground. Working closely with our key stakeholders we identified 10 salient human rights issues in our operations. These are the most important human rights at risk of negative impacts in our business operations and activities.

Our 10 salient human rights issues

1. Child labour
2. Forced labour
3. Discrimination
4. Freedom of Association and collective bargaining
5. Health and Safety
6. Working hours, wages and leaves
7. Fair treatment and equal remuneration
8. Community impact
9. Reporting and feedback
10. Worker welfare

We have developed action plans for our 10 salient issues. These plans are customised for each region based on their assessment scores and they lay out our strategy to address and strengthen our response on every parameter. The plan defines the actions our teams need to take on ground. The plan takes into consideration the best-in-class standards and international laws of human rights.

**Leadership Indicators**

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

One thing we implemented is for each employee to acknowledge the Code of Conduct at the time of their joining, to ensure they up-hold the values of safety, respect and Human Rights at Godrej. The Code of Conduct also provides information on points of contact who will take any complaints in this respect forward. We have also started POSH sensitization workshops in partnership with experienced third party vendors and all employees have to mandatorily complete POSH eLearning module on the employee portal. The IC members have to undergo trainings every 6 months on how to deal with cases and provide support to the aggrieved parties. Complaints and cases are tracked and reviewed at the central level by leadership and HR teams at periodic basis.

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

From fiscal year 2022-2024, we assessed 93% of our sites and covered employees, workers, contract workers and community members across 13 manufacturing plants. We also assessed suppliers covering 76% of our procurement spends for human rights impacts. The assessments covered our own employees, third-party and contract employees, women, children, migrant workers, and local communities.

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

Our Godrej One (Global headquarters) is accessible for differently abled visitors and workers with infrastructural modifications being updated on an on-going basis. Modifications are in progress for regional and manufacturing units. Third party contractors are employed to conduct independent audits of our infrastructure in our manufacturing units so that we improve our facilities at a regular basis.

- 4 Details on assessment of value chain partners:

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual harassment	76%
Forced Labour/Involuntary Labour	76%
Discrimination at workplace	76%
Child labour	76%
Wages	76%
Others – please specify	

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

After the assessment scoring, we worked with the suppliers who can better implement measures on human rights and raise awareness in their operations. For example, for few of our suppliers we identified the need to integrate POSH awareness for their employees as part of their on-going trainings.

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

### Essential Indicators

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

Particulars	Unit	FY 23-24	FY 22-23
<b>From renewable sources</b>			
Total electricity consumption (A)	MJ	2,58,10,052	2,53,54,444
Total fuel consumption (B)	MJ	21,32,46,021	22,14,97,384
Energy consumption through other sources (C)		-	-
<b>Total energy consumption (A+B+C)</b>	MJ	23,90,56,073	24,68,51,828
<b>From non-renewable sources</b>			
Total Electricity Consumption (D)	MJ	12,23,93,299	12,38,04,580
Total fuel consumption (E)		51,30,04,527	47,99,22,871
Energy consumption through other sources (F)	MJ	-	-
<b>Total Energy consumed from Non-Renewable Sources (D+E+F)</b>	MJ	63,53,97,826	60,37,27,451
<b>Total energy consumed (A+B+C+D+E+F)</b>	MJ	87,44,53,899	85,05,79,279
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations in crore rupees)	MJ / Rupee	0.011	0.011
<b>Energy Intensity per Rupee of Turnover adjusted for Purchasing Power Parity (PPP in USD Million)</b> (Total Energy consumed / Revenue from Operations adjusted for PPP)	MJ / USD	0.024	0.026
Energy intensity in terms of physical output	MJ / MT of Product	2,367	2,558

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. YES. Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP

**Note 2:** Renewable and Non - Renewable calculation has been updated for the FY 22-23 basis the calorific value and conversation factors of 2006 IPCC Guidelines for National Greenhouse Gas Inventories - Volume 2 Chapter 1.

For renewable sources, earlier as per old methodology the energy consumptions was 27,71,59,210 MJ and with new methodology there is a change in total energy consumption to 24,68,51,828 MJ. For non-renewable sources, earlier as per old methodology the energy consumptions was 59,85,83,293 MJ and with new methodology there is a change in total energy consumption to 60,37,27,451 MJ. Overall due to the change in methodology, there is a change in total energy consumed from 87,57,42,504 MJ to 85,05,79,279 MJ for the previous year.

**Note 3:** We've used the latest PPP conversion factor published for India in 2022 by OECD - 22.88

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

Not Applicable

3 Details of total water consumption in the following format:

Parameter	Unit	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
<b>Water Withdrawal by Source (in Kilolitres)</b>			
(i) Surface water	kl	0	0
(ii) Groundwater	kl	3,36,136	3,36,755
(iii) Third party water	kl	1,37,797	1,58,665
(iv) Seawater / desalinated water	kl	0	0
(v) Others – Rainwater	kl	20,53,390	19,34,946
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	kl	25,27,323	24,30,366
<b>Total volume of water consumption (in kilolitres)</b>	kl	25,27,323	24,30,366
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	kl / Rupee	0.0000306	0.0000323
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>			
(Total water consumption / Revenue from operations adjusted for PPP in USD million)	Kl / USD	0.0000699	0.0000738
<b>Water intensity in terms of physical output</b>	kl / MT of Product	6.84	7.31

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. YES. Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP

**Note 2:** There is a re-categorization of municipal water from surface to third party sources and we have also added quantity of rain water harvested for FY 2022-23 in Others. The values have also revised for the ground water quantity for FY 2022-23 which has led to change in total volume of water withdrawal from 4,95,147 kl to 24,30,366 kl for the previous year.

**Note 3:** We've used the latest PPP conversion factor published for India in 2022 by OECD - 22.88

4 Water Discharge by destination and levels of Treatment

	FY 23-24	FY 22-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>	0	0
No treatment		
With treatment – please specify level of treatment		
<b>(ii) To Groundwater</b>	0	0
No treatment		
With treatment – please specify level of treatment		
<b>(iii) To Seawater</b>	0	0
No treatment		
With treatment – please specify level of treatment		

	FY 23-24	FY 22-23
<b>(iv) Sent to third parties</b>	0	0
No treatment		
With treatment – please specify level of treatment		
<b>(v) Others</b>	0	0
No treatment		
With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	0	0

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

YES. Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP

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

Yes, we have set up a ZLD process at each of our plant locations.

In the North, the Common effluent treatment plant (CETP) at the Baddi site act as a central processing unit, where other plants transfer all the effluents after primary treatment, whereas at the Jammu location, we recycle treated water and use for domestic purpose like plantation and flushing in our plant, along with ETP/STP.

There are no waste water generated in our processes at south cluster; instead, only lab wash waters is discharged. At South cluster, we ensure ZLD in all our units by utilising STP to treat household waste water. No water is discharged out of any of our plant locations as the treated water is used for domestic purposes.

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

	Unit	FY 23-24	FY 22-23
NOx	Tonnage (t)	85	88.8
SOx	Tonnage (t)	255	136.4
Particulate matter (PM)	Tonnage (t)	60	49.3
Persistent organic pollutants (POP)		N/A	N/A
Volatile organic compounds (VOC)		N/A	N/A
Hazardous air pollutants (HAP)		N/A	N/A
Others – please specify		N/A	N/A

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

YES. Independent assurance carried out by KPMG Assurance and Consulting Services LLP and monthly environmental testing and assessment carried out by MOEF&CC approved agency - Advanced Environmental Testing and Research Lab Ltd.



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

	Unit	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
<b>Total Scope 1 Emissions</b>	Metric tonnes of CO2 equivalent	36,076	33,370
<b>Total Scope 2 Emissions</b>	Metric tonnes of CO2 equivalent	24,362	24,643
<b>Total Scope 1 and Scope 2 Emission Intensity per Rupee of Turnover</b> (Total Scope 1 and Scope 2 GHG Emissions / Revenue from Operations)	MT CO2 eq. / Rupee	0.0000007	0.0000008
<b>Total Scope 1 and Scope 2 Emission Intensity per Rupee of Turnover adjusted for Purchasing Power Parity (PPP in USD Million)</b> (Total Scope 1 and Scope 2 GHG Emissions / Revenue from Operations adjusted for PPP)	MT CO2 eq. / USD	0.0000017	0.0000018
<b>Total Scope 1 and Scope 2 Emission Intensity in terms of Physical Output</b>	MT CO2 eq. / MT of Product	0.16	0.17

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. YES. Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP

**Note 2:** Calculation for Scope 1 has been updated for the FY 22-23 basis the Greenhouse Gas Protocol Stationary Combustion tool Version 4-1 including tCO<sub>2</sub>e (equivalent emission). This has led to change in Scope 1 emission from 33,803 tCO<sub>2</sub>e to 33,370 tCO<sub>2</sub>e for the previous year.

**Note 3:** Calculation has been updated for Scope 2 for FY 22-23 basis the emission factors of 2006 IPCC Guidelines for National Greenhouse Gas Inventories - Volume 2 Chapter 1 including tCO<sub>2</sub>e (equivalent emission). This has resulted in change of Scope 2 emission from 26,895 tCO<sub>2</sub>e to 24,643 tCO<sub>2</sub>e for the previous year.

**Note 4:** We've used the latest PPP conversion factor published for India in 2022 by OECD - 22.88

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

Yes, GCPL has installed several solar power plants to increase the renewable energy consumption and reduce GHG. We also purchase open access power and use biomass for thermal energy requirement in our boilers. GCPL is also planning to set up a 1.5 MW Biomass based Cogeneration Power Project in Malanpur, Gwalior to replace natural gas.

In addition to increasing renewable energy consumption, GCPL also has a strong energy efficiency programme and specific energy reduction targets. During FY 23-24, GCPL completed 65 energy efficiency projects. We are also committed to the Climate Org's EP100 initiative, to double our energy productivity by 2030 as against the 2018 baseline.

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

Parameter	Financial Year 2023- 24 (Current Financial Year)	Financial Year 2022- 23 (Previous Financial Year)
<b>Total Waste Generated (in Metric Tonnes)</b>		
Plastic Waste (A)	1,029	1,339
E-Waste (B)	1.34	2
Bio-medical Waste (C)	-	-
Construction and Demolition Waste (D)	-	-
Battery Waste (E)	0	0
Radioactive Waste (F)	-	-
Other Hazardous Waste - Please specify, if any (G)	409	235
Other Non-Hazardous Waste generated (H) - Please specify, if any (Break-up by composition, i.e., by materials relevant to the sector)	2,458	3,560
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>3,898</b>	<b>5,136</b>
<b>Waste Intensity per Rupee of Turnover</b> (Total Waste Generated / Revenue from Operations)	0.000000047 MT of Waste / Rupee	0.000000068 MT of Waste / Rupee
<b>Waste Intensity per Rupee of Turnover adjusted for Purchasing Power Parity (PPP in USD Million)</b> (Total Waste Generated / Revenue from Operations adjusted for PPP)	0.000000108 MT of waste / USD	0.000000156 MT of waste / USD
<b>Waste Intensity in terms of physical output</b>	0.01 MT of Waste / MT of Product	0.02 MT of Waste / MT of Product
For each category of waste generated, total waste recovered, through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	3482	4,223
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>3482</b>	<b>4223</b>
For each category of waste generated, total waste disposed, by nature of disposal method (in metric tonnes)		
(i) Incineration	5.33	97
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
<b>Total</b>	<b>5.33</b>	<b>97</b>

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. YES. Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP

**Note 2:** There was a change in methodology to capture the plastic waste we generate at our manufacturing sites in FY 2023-24 and accordingly the values for FY 2022-23 have been restated to enable comparability of information with FY 2022-23. This has resulted in change in our plastic waste from 933 MT to 1,339 MT for the previous year which in turn increased our total waste generated from 4,730 MT to 5,136 MT for the previous year

**Note 3:** We have recycled previous year's waste in FY23-24

**Note 4:** We have used the latest PPP conversion factor published for India in 2022 by OECD - 22.88

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

GCPL committed strategy of waste reduction in Waste Management Policy to reduce the hazardous waste generation in manufacturing facilities.

Waste management hierarchy – Avoid, Reuse, Recycle, Energy recovery, and Treatment & Disposal.

Link - [https://godrejcp.com/public/pdfs/codes\\_policies/sustainability/Waste-Management-Policy.pdf](https://godrejcp.com/public/pdfs/codes_policies/sustainability/Waste-Management-Policy.pdf)

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

Sr. no	Location of	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
NA	N/A	N/A	All of our operations and offices are situated in designated industrial zones and complying to all environmental standards of impact assessment. We do not have any facilities or operations in ecologically sensitive areas where environmental approvals / clearances are required

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

Name and Brief Details of Project	EIA Notification No.	Date	Whether conducted by Independent External Agency (Yes / No)	Results communicated in Public Domain (Yes / No)	Relevant Web link
New plant set-up at Chengalpattu, Tamil Nadu.					
Procurement of EC was done by the land-owner, i.e., OneHub, as per agreed scope. Hence, the EIA was conducted by OneHub by themselves for new GCPL plant at Plot no 38, Survey No 91, Kunnappattu Village, Manamathy PO, Thiruporur taluk, Chengalpattu district, Panchanthiruthi Kunnappattu Paiyanur Amur, CHENGALPATTU, TAMIL NADU, Kunnappattu Govt. School, 603105	EC23B3812TN5860245N	16/03/2024	Yes	No	None

13. Is the Entity compliant with the applicable Environmental Law / Regulations / Guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (Y/N). If not, provide Details of all such Non-compliances, in the format:

Sr. no	EIA Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
N/A – All GCPL units are compliant with applicable environmental law/regulations/guidelines in India under Water and Air Act and Environmental protection Act 1986.				

### Leadership Indicators

1. Water Withdrawal, Consumption and Discharge in Areas of Water Stress (in Kilolitres):

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

- Name of the areas: Our plants in Karaikal, Chennai, Kathua and Malanpur – Coil 6, Coil 7, Coil 9, Coil 11, Conso, Kathua, MM Nagar, and Malanpur are considered in FY23-24, and in addition Baribrahma in FY22-23.
- Nature of operations: Manufacturing GCPL products
- Water Withdrawal, Consumption and Discharge in the following format:

Parameter	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
<b>Water Withdrawal by Source (in kilolitres)</b>		
(i) Surface Water	0	0
(ii) Groundwater	263,833	2,15,339
(iii) Third Party Water	137,797	1,58,665
(iv) Seawater / Desalinated water	0	0
(v) Others - Rainwater	5,17,101	4,56,966
<b>Total Volume of Water Withdrawal (in Kilolitres)</b>	<b>9,18,731</b>	<b>8,30,970</b>
<b>Total Volume of Water Consumption (in Kilolitres)</b>	<b>9,18,731</b>	<b>8,30,970</b>
<b>Water Intensity per Rupee of Turnover (Water Consumed / Turnover)</b>	<b>0.000011</b>	<b>0.000011</b>
<b>Water Intensity in terms of physical output</b>	<b>2.49 kl / MT of product</b>	<b>2.50 kl / MT of product</b>
<b>Water Discharge by Destination and Level of Treatment (in Kilolitres)</b>		
(i) Into Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. YES. Independent assurance carried out by KPMG Assurance and Consulting Services LLP

**Note 2:** There is a re-categorization of municipal water from surface to third party sources for FY 2022-23 and we have also added quantity of rain water harvested for FY 2022-23 in Others. We updated the total water withdrawal basis additional sites for FY 2022-23 which were not considered earlier and this leads to change in previous year quantity from 3,30,763 KL to 8,30,970 KL for FY 22-23.

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

Parameter	Unit	Financial Year	Financial Year
		2023-24 (Current Financial Year)	2022-23 (Previous Financial Year)
<b>Total Scope 3 Emissions</b>	Metric tonnes of CO2 equivalent	14,82,327	13,33,796
<b>Total Scope 3 Emissions per Rupee of Turnover</b>	Metric tonnes of CO2 equivalent / Rupee	0.000018	0.000018
<b>Total Scope 3 Emission Intensity in terms of physical output</b>	Metric tonnes of CO2 equivalent / MT of product	4.01	4.01

**Note 1:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. YES. Independent assurance carried out by KPMG Assurance and Consulting Services LLP

- 3 With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

All of our operations and offices are situated in designated industrial zones and complying to all environmental standards of impact assessment. We do not have any facilities or operations in ecologically sensitive areas where environmental approvals / clearances are required

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy Saving	Installation of Air Pre-heater in HWG	209,302
2	Energy Saving	TRM motor rating reduction on L2	206,800
3	Energy Saving	Dedicated Brine chillers for Stampers for both the Lines	203,200
4	Energy Saving	Dedicated Water chiller for Both the Lines	102000
5	Energy Saving	Roof Top Solar Panel 315kva	98,880
6	Energy Saving	Shrink Wrap Machine-reducing the heater numbers	86,400
7	Energy Saving	Eliminate cold well pump in water chiller	79,200
8	Energy Saving	Replacement of water chiller in soap plant line 1	75,000
9	Energy Saving	Replacement of compressed worm with Linear worm on line 3	60,900

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
10	Energy Saving	Unigas Burner in HAG	48,606
11	Energy Saving	Installing 15 KW VFD + by replacing 18.5KW compressor	47,343
12	Energy Saving	Extruder 30HP Motor replaced with 25HP motor in M/C 1	46,488
13	Energy Saving	Replacement of USN 3 stamper with IMSA	45,000
14	Energy Saving	Reduce UB cutter motor size on Line-2	39,600
15	Energy Saving	Installation of VSD vacuum pump	37,620
16	Energy Saving	Air pressure reduction from 7.5 bar to 6.5 bar (7%* 22 kw*24 hrs*12 month)	30,492
17	Energy Saving	7.5HP motor to be replaced with 5HP in both machine hopper	23,244
18	Energy Saving	VFD for RC Fans	21,965
19	Energy Saving	1 HVLS fan installation in place of 18 wall mounting industrial fans	20,592
20	Energy Saving	Reduce no. of light in in RM/PM by installing flood light	20,592
<b>Total Energy Saving in Kwh</b>			<b>1,503,224</b>
5	Water Saving	Dehumidifier system	600
6	Water Saving	Installation of Eco 365 tapes in canteen and toilets	29
7	Water Saving	Reduction of water holding capacity of Hot/Cold well of chillers	500
<b>Total WaterSaving in KL</b>			<b>1,129</b>

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

We have built a sturdy Business Continuity Plan to further strengthen our business. Our Business Continuity Plan (BCP) consists of annual budgeting, long-term budgeting, a career development plan for employees and succession plan for all the key positions. The assessed operational impacts include those related to life safety, customer service, revenue/ cash flow, public image, regulatory, product development, competitive advantage, financial control/ reporting, liability increase.

The main objective is to ensure business continuity and zero negative impact on society, environment, stakeholders and economic losses. To make this BCP more robust in the company, organization conducts internal and external risk assessments and trainings for its employees and workers. Major organizational risks are identified, measured, monitored and reviewed by central risk review committee. This risk review committee consists of board of directors.

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

GCPL has a sustainable procurement policy ([https://godrejcp.com/public/pdfs/codes\\_policies/sustainability/Sustainable-Procurement-Policy.pdf](https://godrejcp.com/public/pdfs/codes_policies/sustainability/Sustainable-Procurement-Policy.pdf)) under which the expectations for our suppliers are outlined to improve their sustainability performance. As part of the policy, GCPL engages a third party agency to conduct an annual supplier sustainability assessment and gives the suppliers feedback on areas of improvement. In addition, we continuously share our ESG best practices with our suppliers through periodic engagement.

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

76%

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

### Essential Indicators

- 1 a. Number of Affiliations with Trade and Industry Chambers / Associations: 12
- b. List the Top 10 Trade and Industry Chambers / Associations (determined based on the total Members of such Body) the Entity is a Member of / affiliated to:

Sr. no	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Beauty & Hygiene Association	National
2	The Indian Society of Advertisers	National
3	The Market Research Society of India	National
4	Bombay Chambers of Commerce	National
5	Advertising Standards Council of India	National
6	Home Insect Control Association	National
7	Federation of Indian Chambers of Commerce & Industry	National
8	Confederation of Indian Industry	National

- 2 Provide Details of Corrective Action taken or underway on any Issues related to Anti-competitive Conduct by the Entity, based on Adverse Orders from Regulatory Authorities:

Name of authority	Brief of the case	Corrective action taken
None	None	None

### Leadership Indicators

- 1 Details of public policy positions advocated by the entity:

Sr. no	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Promoting safe use of household insecticides in India by demanding a crackdown on production and import illegal mosquito repellent incense sticks laced with unapproved harmful chemicals (insecticides/ pesticides). This can cause health issues such as asthma, bronchitis, reactive airways disease and other respiratory ailments.	Formal representation at the central and state govt levels	Yes. The action taken basis our representations was taken up in Lok Sabha by Shri Bhagwanth Khuba, Minister of State for Chemicals and Fertilisers, Govt of India. <a href="https://sansad.in/getFile/loksabhaquestions/annex/1714/AU2141.pdf?source=pqals">https://sansad.in/getFile/loksabhaquestions/annex/1714/AU2141.pdf?source=pqals</a>	N/A	<a href="https://sansad.in/getFile/loksabhaquestions/annex/1714/AU2141.pdf?source=pqals">https://sansad.in/getFile/loksabhaquestions/annex/1714/AU2141.pdf?source=pqals</a>

## PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

### Essential Indicators

1. Details of Social Impact Assessments (SIA) of Projects undertaken by the Entity based on Applicable Laws, in the Current Financial Year:

Name and Brief Details of the Project	SIA Notification No.	Date of Notification	Whether conducted by Independent External Agency (Yes / No)	Results communicated in Public Domain (Yes / No)	Relevant Web-link
No social impact assessments were carried out in FY24					

2. Information on Project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the Financial Year (in Rs.)
NA						

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

GCPL is committed to respecting the rights of local communities. Our Human Rights policy explicitly commits to the principle of free, prior and informed consent, and support its implementation by relevant national authorities within their legal frameworks. It is for this reason that most of its manufacturing units are set up in pre-designated industrial zones. The HR/Admin teams are in regular communication with the local government and communities for CSR project needs and implementation. All meetings between our NGO partners, CSR teams and the communities is summarised to gauge pur programme impacts, challenges and scope for improvement.

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

Particulars	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
	Directly sourced from MSMEs / Small Producers	24%
Sourced directly from within India	90%	88%

**Note 1:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator



5 Job creation in smaller towns

Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost

Location	FY23-24	FY22-23
Rural	14%	13%
Semi-urban	6%	8%
Urban	13%	17%
Metropolitan	66%	62%

**Note 1:** We have considered total wage cost as - Salaries and wages as per Note 38 and Processing and other manufacturing charges as reported in Note 41 in Audited Standalone Financial Statements for the year ended March 31, 2024, and the same has been bifurcated in rural/semi-urban/urban/metropolitan, as per our reporting boundary.

**Note 2:** Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

**Leadership Indicators**

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

Details of negative social impact identified	Corrective action taken
N/A	

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

Sr. no	State	Aspirational District	Amount spent (In INR)
1	Chhattisgarh	Bastar	4,755,671
2	Chhattisgarh	Kondagaon	5,808,831
3	Uttar Pradesh	Sonbhadra	4,575,671
4	Maharashtra	Gadchiroli	2,718,915

- 3 (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? - No
- (b) From which marginalized /vulnerable groups do you procure? - No
- (c) What percentage of total procurement (by value) does it constitute? - No

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

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

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

Name of authority	Brief of the Case	Corrective action taken
	N/A	

- 6 Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Salon-I programme	1,541 women entrepreneurs; 9,320 women	100%
EMBED Malaria Elimination	1,01,13,560 people	100%
EMBED Dengue Control	18,06,435 people	100%
EMBED civic action Mumbai	7,20,000 people	60%
EMBED civic action Chattishgarh, MP, UP	33,19,550 people	100%
Waste Management - Pondicherry	2,44,377 people	10%
Waste management - Malanpur	18,750 people	80%
Waste management - Palashbari	4,963 people	30%
Waste management Kasauli	12,000 people	20%
Waste management - Goa	1,61,772 people	5.08%

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

### Essential Indicators

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

We have a consumer grievances Standard Operating Procedure that is executed by the Quality control team. All consumer complaints, feedback, requests and queries are received via calls, website and social media and assigned a unique code for further processing. All grievances are closed within 15 working days of receiving.

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

Particulars	As a Percentage to Total Turnover
Environmental and social parameters relevant to the product	0.40%
Safe and responsible usage	19.00%
Recycling and/or safe disposal	26.00%

3 Number of consumer complaints in respect of the following for the current year and the previous year:

Particulars	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Received during the Year	Pending resolution at end of Year	Remarks	Received during the Year	Pending resolution at end of Year	Remarks
Data Privacy	0	0	N/A	0	0	N/A
Advertising	44	0	Complaints in promo campaigns painted on consumer walls. Respective sales and marketing teams have resolved these and have been informed to avoid such campaign paintings on the customer's house/ ground walls.	0	0	N/A
Cyber-Security	0	0	N/A	0	0	N/A
Delivery of Essential Services	0	0	N/A	0	0	N/A
Restrictive Trade Practices	0	0	N/A	0	0	N/A
Unfair Trade Practices	0	0	N/A	0	0	N/A
Other	25,599	18	Product customer complaints resolved through calls, mails and replacements. The pending complaints came in end of March and were resolved in April 2024	34,825	0	N/A
			N/A			

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

	Number	Reasons for recall
Voluntary recalls	None	N/A
Forced recalls	None	N/A

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

Yes, the Information Security Management System policy is available on <https://godrejcp.com/sustainability/codes-and-policies>

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

N/A

- 7 Instances involving loss / breach of data of customers as a % of total data breaches or cyber security events
- a. Number of instances of data breaches - 0
  - b. Percentage of data breaches involving personally identifiable information of customers - 0
  - c. Impact, if any, of the data breaches - Not applicable

Reasonable independent assurance carried out by KPMG Assurance and Consulting Services LLP for this indicator

### Leadership Indicators

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

All product information is available on [www.godrejcp.com](http://www.godrejcp.com)

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

We provide responsible usage directions on all our packaging labels, our websites, and social media handles

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

N/A

- 4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. - **No**

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? - **Yes**

In the fiscal year 2023-24, we covered over 50,000 consumers and their perception of our brands. We reached these consumers through various channels, online and offline, randomly at their homes or at central locations to gather insights. This survey covered nearly 90% of our brands by revenue.