

## **Annexure II**

### **Business Responsibility & Sustainability Report (BRSR) for the financial year 2024-25**

#### **SECTION A: GENERAL DISCLOSURES**

**I. Details of the listed entity**

- 1.** Corporate Identity Number (CIN) of the Listed Entity - L93000DL2013PLC247767
- 2.** Name of the Listed Entity – GEM Enviro Management Limited
- 3.** Year of incorporation - 2013
- 4.** Registered office address - Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao, Delhi- 110006
- 5.** Corporate address – Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao, Delhi- 110006
- 6.** E-mail – [info@gemrecycling.com](mailto:info@gemrecycling.com)
- 7.** Telephone - 011-49068377
- 8.** Website – <https://gemrecycling.com/>
- 9.** Financial year for which reporting is being done – 2024-25
- 10.** Name of the Stock Exchange(s) where shares are listed – BSE Limited (BSE SME Emerge)
- 11.** Paid-up Capital – INR 11,27,52,000
- 12.** Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report - Mr. Sachin Sharma, Designation: Managing Director, Email: sachin@gemrecycling.com, Telephone: 011-49068377
- 13.** Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). – Standalone basis
- 14.** Name of assurance provider – NA
- 15.** Type of assurance obtained – NA

## II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	EPR Credits Facilitator	Facilitating EPR Credits transfer and ensuring channelization of plastic waste through document verification and compliance monitoring	97%

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

S. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	EPR Credit Facilitator	382	97%

## 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	0	1	1
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	N.A.



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

c. A brief on types of customers –

Our customers primarily comprise leading national and multinational brands, predominantly in the FMCG sector, along with companies from other industries that utilize plastic packaging for their products. These entities engage with us to fulfill their Extended Producer Responsibility (EPR) obligations, ensuring compliance with applicable environmental regulations and sustainability commitments.

#### IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	45	34	75%	11	25%
2.	Other than Permanent (E)	8	3	38%	5	62%
3.	Total Employees (D+E)	53	37	70%	16	30%
WORKERS						
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Otherthan Permanent (G)	NA	NA	NA	NA	NA
6	Total workers (F + G)	NA	NA	NA	NA	NA

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	4	1	25%
Key Management Personnel	2	1	50%

## 22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2%	2.5%	4.5%	2%	1%	3%	2.5%	2.5%	5%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

S. No	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	GEM Green Infra Tech Private Limited	Wholly Owned Subsidiary	100%	No

## vi. CSR Details

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

(ii) Turnover (in Rs.): Rs. 59,20,04,503.29

(iii) Net worth (in Rs.): Rs. 48,93,26,337.19

## 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)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Grievance-Redressal-Policy.pdf">https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Grievance-Redressal-Policy.pdf</a>	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)		Nil	Nil	NA	Nil	Nil	NA
Shareholders		Nil	Nil	NA	Nil	Nil	NA
Employees and workers		Nil	Nil	NA	Nil	Nil	NA
Customers		Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners		Nil	Nil	NA	Nil	Nil	NA
Other (please specify)		Nil	Nil	NA	Nil	Nil	NA

## 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/ opportunity (R/O)	Rationale for identifying the risk /Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk/ opportunity (Indicate +ve or -ve implications)
1	Changes in EPR regulation	Risk	Frequent updates in EPR laws can impact operational processes and client compliance requirements	Continuous monitoring of regulatory changes, regular staff training, and timely client communication	Negative: If unprepared Positive: If adapted early, attracts more clients
2	Implementation of CPCB'S Exchange Traded Platform (ETP) for EPR Certificates	Risk	The transition to a centralized, market-based trading platform for EPR certificates may disrupt existing contractual arrangements and require significant changes to current compliance and operational frameworks.	The Company is proactively preparing to navigate this transition while reinforcing its long-term strategic vision. As part of our long-term strategy and sustainability focus, the Company is also making consistent progress in entering the ESG infrastructure space, which is closely aligned with our sustainability goals.	Negative: Reduced negotiation flexibility with recyclers, increased price volatility driven by market dynamics, potential loss in business volumes and adverse pressure on profit margins.

3	Growing corporate focus on sustainability	Opportunity	Increasing ESG commitments by corporates create greater demand for EPR credit facilitation and compliance services	Expansion of service offerings, targeted outreach to sustainability-driven sectors	Positive: Increased revenue opportunities
4	Data/document verification accuracy	Risk	Inaccurate or incomplete documentation can lead to compliance penalties for clients and reputational risk for GEM	Implement robust document verification protocols and digital audit trails	Negative: Penalties and loss of trust Positive: Enhanced credibility attracts more clients.
5	Collaboration with recyclers	Opportunity	Partnerships with credible recyclers ensure reliable EPR credit sourcing and trust from brand owners	Maintain recycler due diligence, regular site audits, and diversify recycler base	Positive: Strong supply network and competitive advantage
6	Digitalization of compliance processes	Opportunity	Digital transformation in waste management reporting can increase efficiency and scalability	Invest in automation tools, enhance client dashboards, and integrate CPCB APIs	Positive: Cost efficiency, scalability and higher client retention
7	Public perception on plastic use	Risk/ Opportunity	Negative public sentiment on plastics can push for stricter regulations but also increase demand for EPR solutions	Promote awareness on circularity, align with plastic reduction campaigns	Positive: Market Growth Negative: Cost of advocacy and adaption

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://gemrecycling.com/our-policies/">https://gemrecycling.com/our-policies/</a>								
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	No	Yes	Yes	No	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fair-trade, Rainforest Alliance, and Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA	ISO 45001: 2018	NA	ISO 45001: 2018	NA	ISO 45001: 2018	NA	NA	ISO 45001: 2018
5. Specific commitments, goals, and targets	The Company is committed to enhancing its role as a trusted EPR facilitator by continuously strengthening its network of authorized recyclers,								



set by the entity with defined timelines, if any.	improving compliance verification processes, and adopting advanced digital solutions for efficient documentation and reporting. We aim to support our clients in meeting their EPR obligations while aligning our services with evolving environmental regulations and industry best practices. In addition, we remain focused on promoting sustainability awareness among stakeholders and integrating responsible business conduct into all aspects of our operations, thereby contributing to a circular economy and long-term environmental stewardship.
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	During the reporting period, the Company advanced its commitments by expanding its recycler network, strengthening partnerships, and undertaking sustainability awareness initiatives. All commitments are broadly on track, with minor delays arising from evolving regulatory requirements.
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 Managing Director’s message forming part of this Annual Report.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Sachin Sharma, Designation: Managing Director, Email: <a href="mailto:sachin@gemrecycling.com">sachin@gemrecycling.com</a> , Telephone: 011- 49068377 is the person responsible for implementation and oversight of the Business Responsibility policy(ies).
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. Mr. Sachin Sharma, Managing Director of the Company is responsible for decision making on sustainability related issues. The contact details are as given in point no. (8) above.

10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action.	The adequacy and effectiveness of the policies of the Company are reviewed by the Managing Director in consultation with concerned stakeholders, wherever required.									Periodically								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company ensures compliance with all the statutory requirements relevant to the principles and review was undertaken by the Managing Director.									Periodically								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										No independent assessment/ evaluation has been carried out by an external agency.								
If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:																		
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9									
The entity does not consider the principles material to its business (Yes/No)	Not Applicable																	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																		
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)																		
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

### 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 no. of training and awareness programmes held	Topics/ principles covered under the training and impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	11	Business Strategies Review on Business operations Emerging trends in sustainability ESG Performance Regulatory compliance requirements Risk Management	100%
Key Managerial Personnel	11	Updates on regulatory changes Code of Conduct Strategic Planning CSR initiatives ESG performance	100%
Employees other than BoDs and KMPs	16	Awareness training on hazardous and non-hazardous waste Waste management policies Skills Enhancement including soft skills Code of Conduct for employees POSH Health and safety training	100%
Workers	NA	NA	NA

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

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement/Judicial Institution	Amount (INR)	Brief of the case	Has an appeal been preferred (Y/N)
Penalty/Fine	Nil				
Settlement					
Compounding Fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement/ Judicial Institution	Amount (INR)	Brief of the case	Has an appeal been preferred (Y/N)
Imprisonment	Nil				
Punishment					

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

Case Details	Name of the regulatory/enforcement/Judicial Institution
Not Applicable	

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.

GEM has zero-tolerance approach to bribery and corruption. The purpose of Anti-Bribery and Anti-Corruption Policy is to ensure that employees and workers of GEM conduct business in an ethical manner and understand and adhere to the requirements of all applicable anti-bribery laws and best practices. The Policy provides information and guidance to those working for and with GEM on how to recognize and deal with issues concerning Bribery and Corruption.

The Anti-Bribery and Anti-Corruption Policy is available on the website of the Company at <https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Anti-Corruption-Anti-Bribery-Policy.pdf>

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

	<b>FY2024-25</b> <b>Current Financial Year</b>	<b>FY2023-24</b> <b>Previous Financial Year</b>
Directors	Nil	Nil
KMPs		
Employees		
Workers	NA	NA

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

	<b>FY2024-25</b> <b>Current Financial Year</b>		<b>FY2023-24</b> <b>Previous Financial Year</b>	
	No.	Remarks	No.	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest. – Not Applicable



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

	<b>FY 2024-25</b> <b>Current Financial Year</b>	<b>FY 2023-24</b> <b>Previous Financial Year</b>
Number of days of accounts payables	75	169

9. Open-ness of business

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

<b>Parameter</b>	<b>Metrics</b>	<b>FY 2024-25</b> <b>Current Financial Year</b>	<b>FY 2023-24</b> <b>Previous Financial Year</b>
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / Distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	9%	38%
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

## 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.

	<b>FY2024-25</b> Current Financial Year	<b>FY2023-24</b> Previous Financial Year	<b>Details of improvements in environmental and social impacts</b>
R&D	Nil	Nil	-
Capex	Nil	Nil	-

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. The Company follows a defined process for selecting and onboarding authorized recyclers and service providers, ensuring that they are compliant with applicable environmental laws, possess valid authorizations from the Central/State Pollution Control Boards, and adhere to sustainable waste management practices. This approach ensures that all EPR credits facilitated by the Company originate from credible and environmentally responsible sources.

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. - Not Applicable

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. – Not Applicable



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

### Essential Indicators

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

Category	%of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No.(E)	%(E/A)	No.(F)	%(F/A)
Permanent employees											
Male	34	34	100%	Nil		Nil	Nil	Nil			
Female	11	11	100%			11	100%				
Total	45	45	100%			11	100%				
Other than Permanent employees											
Male	3	Nil				Nil	Nil	Nil			
Female	5					5	100%				
Total	8					5	100%				

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A )
Permanent Workers											
Male	Not Applicable										
Female											
Total											
Other than Permanent workers											
Male	Not Applicable										
Female											
Total											

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

	<b>FY2024-25</b> <b>Current Financial Year</b>	<b>FY2023-24</b> <b>Previous Financial Year</b>
Cost incurred on well-being measures as a % of total revenue of the company	0.06%	0.08%

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

<b>Benefits</b>	<b>FY 2024-25</b> <b>(Current Financial Year)</b>			<b>FY 2023-24</b> <b>(Previous Financial Year)</b>		
	<b>No. of employees covered as a % of total employees</b>	<b>No. of workers covered as a % of total workers</b>	<b>Deducted and deposited with the authority (Y/N/N.A.)</b>	<b>No. of employees covered as a % of total employees</b>	<b>No. of workers covered as a % of total workers</b>	<b>Deducted and deposited with the authority (Y/N/N.A.)</b>
PF	84%	NA	Y	85.3%	NA	Y
Gratuity	100%	NA	NA	100%	NA	NA
ESI	29%	NA	Y	41%	NA	Y
Others – please specify	NA	NA	NA	NA	NA	NA

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.

Yes. The Company's workplaces are designed to be accessible, safe, and inclusive, with unhindered entry and movement for all employees and visitors, including persons with disabilities. Necessary facilities and provisions are maintained to ensure equal access and ease of movement within the premises.

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, the Company has an Equal Opportunity Policy that provides equal employment opportunities to persons with disabilities. The same is available on the website of the Company at <https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Equal-Opportunity-Policy.pdf>

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

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

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	Not Applicable
Other than Permanent Workers	
Permanent Employees	Yes, The Company has appointed HR Manager as a Nodal officer for the redressal of grievances. The Company has Grievance Redressal Policy to redress the complaints of stakeholders and the same is available on the website of the Company at <a href="https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Grievance-Redressal-Policy.pdf">https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Grievance-Redressal-Policy.pdf</a> .
Other than Permanent Employees	

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

Category	FY2024-25 (Current Financial Year)			FY2023-24 (Previous Financial Year)		
	Total employees /workers in respective category (A)	No. of employees /workers in respective category, who are part of association(s) or Union (B)	(B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	(D/C)
Total Permanent Employees	Not Applicable					
Male						
Female						
Total Permanent Workers	Not Applicable					
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	37	37	100%	37	100%	36	36	100%	36	100%
Female	16	16	100%	16	100%	15	15	100%	15	100%
Total	53	53	100%	53	100%	51	51	100%	51	100%
Workers										
Male	Not Applicable									
Female										
Total										

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

Category	FY2024-25 (Current Financial Year)			FY2023-24 (Previous Financial Year)		
	Total(A)	No.(B)	%(B/A)	Total(C)	No.(D)	%(D/C)
Employees						
Male	37	37	100%	36	36	100%
Female	16	16	100%	15	15	100%
Total	53	53	100%	51	51	100%
Workers						
Male	Not Applicable					
Female						
Total						

## 10. Health and safety management system:

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

Yes, The Company has Workplace Health and safety policy in place and the policy is applicable to all the employees of GEM.

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

The Company has in place the Workplace Health and Safety Policy. Some of the key processes for identifying work-related hazards and assessing risks on a routine and non-routine basis are given below:

1. Inspection of the work environment: There is a regular practice of walking through the workplace and visually assessing the types of equipment, work practices, and any potential hazards that could be harmful to workers.
2. Interviewing workers and managers: This allows workers to express concerns that may not be as obvious when conducting only worksite inspections.
3. Review of records of injuries and illnesses: This helps to identify patterns and trends that indicate specific hazards.

4. Hazard checklists and other resources: There are a number of resources available to help employers and workers identify hazards, such as hazard checklists and industry-specific guidelines.

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

Not Applicable

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

Yes. All employees of the Company are covered through medical and healthcare insurance

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

Safety Incident/Number	Category	FY2024-25 (Current Financial Year)	FY2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR)(per one million-person hours worked)	Employees	Nil	
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

\* Including in the contract workforce

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

GEM places the highest priority on the safety and wellbeing of all its employees and is committed to providing a secure and healthy work environment.

Some of the measures taken by the Company to ensure a safe and healthy work place includes:

- As part of its routine safety measures, all employees are required to participate in periodic mock drills for fire safety and earthquake evacuation.
- Provision and maintenance of fire detection, alarm and suppression systems are in place to ensure prompt response in case of any fire-related emergency. Fire alarms, smoke detectors, and fire fighting equipment are regularly inspected and maintained as per safety standards.
- To prevent unauthorized access all office floors are equipped with CCTV surveillance and other security systems.



- To promote a clean, hygienic and healthy workplace, the Company actively seeks feedback from employees on housekeeping and cleanliness standards. This feedback is used to continuously monitor and improve the quality of cleaning services.
- The Company is committed to provide a safe and supportive work environment for its female employees. To promote safety, the Company follows a strict work schedule, especially for women, and makes efforts to minimize late working hours. In situations where extended working hours are necessary, cab facilities are provided to ensure safe travel to and from the workplace.
- The Company has Policy on Prevention of Sexual Harassment in place to prohibit and prevent any form of sexual harassment at the workplace. This policy outlines a clear process for reporting and redressing complaints, ensuring a respectful and secure workplace for all.

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

	FY2024-25 (Current Financial Year)			FY2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health and safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.  
Not Applicable



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

Essential Indicators				
<p>1. Describe the processes for identifying key stakeholder groups of the entity –</p> <p>The entity identifies its key stakeholder groups through a structured stakeholder mapping process, which includes:</p> <ol style="list-style-type: none"> <li>Internal Assessment: Reviewing business operations, value chain relationships, and areas of social, environmental, and economic impact.</li> <li>Engagement History: Analysing past interactions, feedback, and partnerships to determine stakeholders with significant influence or interest.</li> <li>Regulatory &amp; Compliance Review: Identifying stakeholders mandated under applicable laws and regulations (e.g., statutory authorities, industry bodies).</li> <li>Materiality Analysis: Mapping stakeholders against material topics determined through sustainability assessments.</li> <li>Periodic Review: Updating the stakeholder list annually or when there are significant changes in operations or business context.</li> </ol> <p>Key stakeholder groups identified include: Employees, customers/clients, suppliers/vendors, regulatory bodies, investors, community representatives, and industry associations.</p> <p>2. List of stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.</p>				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group(Y/N)	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 & concerns raised during such engagement
Employees	No	Team Meetings, Performance appraisal, One to one meeting, E-mails, Feedbacks, Training sessions	Periodically	Company's growth plan and performance, Operating plans, Rewards and recognition, Career growth, Work life balance, Health and safety, Employee well- being, Skill Development, celebrations,

Shareholders & Investors	No	Investors presentation, Annual General Meeting, Email Communication, Welcome Kit, Company Website, Annual report	Periodically	Financial performance, Dividends, Business updates, Transparent disclosures and communication, Good governance
Regulatory authorities	No	Reporting of compliances, E-mail, Personal meetings, Regulatory inspection	Periodically	Compliance with laws and regulations, Respond to regulator's queries, policy issues, feedback related to difficulties on-ground/online-portal of Central Pollution Control Board ("CPCB")
PIBOs	No	On boarding session, Email, Client Meetings, Conferences and Seminars	Periodically	Fulfillment of Extended Producer Responsibility (EPR) obligations, compliance with waste management rules, Reporting of compliances
Recyclers	No	E-mail, Site Visits, Vendor meeting, Inspection, CPCB Portal	Periodically	Due diligence during on boarding, Compliance with Waste Management Rules and applicable laws, On ground recycling activities, Generation of EPR certificates, Audits
Local Community	Yes	Community Meetings, CSR Events, Awareness Activities	Periodically	Collaboration with NGOs, CSR project planning and development according to the need of the community, Empowerment of vulnerable/marginalized groups, Socio-economic development

## PRINCIPLE 5 – Businesses should respect and promote human rights.

### Essential Indicators

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

Category	FY2024-25(Current Financial Year)			FY2023-24(Previous Financial Year)		
	Total(A)	No. of employees /workers covered(B)	%(B/A)	Total(C)	No. Of employees /workers covered(D)	%(D/C)
Employees						
Permanent	45	45	100%	41	41	100%
Other than permanent	8	8	100%	10	10	100%
Total Employees	53	53	100%	51	51	100%
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (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)		% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	45	0	0	45	100%	41	0	0	41	100%
Male	34	0	0	34	100%	32	0	0	32	100%
Female	11	0	0	11	100%	9	0	0	9	100%
Other than Permanent	8	0	0	8	100%	10	0	0	10	100%

Male	3	0	0	3	100%	4	0	0	4	100%
Female	5	0	0	5	100%	6	0	0	6	100%
Workers										
Permanent	Not Applicable									
Male										
Female										
Other than Permanent										
Male										
Female										

### 3. Details of remuneration/salary/wages

#### a. Median remuneration / wages:

	Male		Female	
	No.	Median remuneration/ salary/ wages of respective category	No.	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)- Executive Director	1	42,16,500	0	0
Board of Directors (BoD)- Non Executive Director	2	0	1	0
Key Managerial Personnel	1	5,06,903	1	1,44,678
Employees other than BoD and KMP	36	2,52,968	15	2,73,064
Workers	NA	NA	NA	NA

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

	<b>FY 2024-25 (Current Financial Year)</b>	<b>FY 2023-24 (Previous Financial Year)</b>
Gross wages paid to females as % of total wages	17.40%*	19.63%*

\*Gross wages paid are disclosed for permanent & other than permanent female employees

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) – Yes
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Yes, The Company has appointed HR Manager as Nodal officer for the redressal of grievances. The Company has Grievance Redressal Policy to redress the complaints of stakeholders and the same is available on the website of the Company at <https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Grievance-Redressal-Policy.pdf>.

The Company also has Whistle Blower policy and policy on prevention of Sexual Harassment to redress the human rights grievances and complaints about sexual harassment.

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

	<b>FY 2024-25 (Current Financial Year)</b>			<b>FY 2023-24 (Previous Financial Year)</b>		
	<b>Filed during the year</b>	<b>Pending resolution at the end of year</b>	<b>Remarks</b>	<b>Filed during the year</b>	<b>Pending resolution at the end of year</b>	<b>Remarks</b>
Sexual Harassment	Nil					
Discrimination at workplace						
Child Labor						
Forced Labor/ Involuntary Labor						
Wages						
Other human rights related issues						

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

	<b>FY2024-25 (Current Financial Year)</b>	<b>FY2023-24 (Previous Financial Year)</b>
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The Company recognizes the essential role of individuals in its success and is dedicated to upholding human rights and promoting a culture of dignity, fairness, and respect. The Company fosters workplace environment that enforces a zero-tolerance policy regarding harassment and discrimination. To prevent adverse consequences to the complainant in cases of discrimination and harassment, several protective mechanisms are put in place. One of the most important is maintaining confidentiality throughout the investigation process to protect the identity of the complainant and any witnesses involved. This ensures that sensitive information is only shared with individuals directly responsible for handling the case. Additionally, strong anti-retaliation policies are enforced to prevent any form of punishment or negative treatment against those who file complaints or assist in investigations.

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

While human rights requirements are not explicitly embedded in our business agreements or contracts, they are enforced through our Supplier Code of Conduct, which is applicable to all suppliers and service providers. This Code sets out clear expectations regarding the respect and protection of human rights and requires our partners to avoid any actions that may cause or contribute to human rights violations. This approach ensures that our human rights standards are upheld throughout our value chain.



10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	Nil

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

Not Applicable



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

### Essential Indicators

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	-	-
Total energy consumed (A+B+C+D+E+F)	-	-
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	-	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

- The data could not be compiled.

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

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

Not Applicable

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters) – GEM's offices are located in an office complex where the service water is provided by the builder/facility management agency and GEM pays monthly maintenance fee to the agency. For drinking water purposes, GEM uses the bottled drinking water supplied by the bottlers who take the empty jars from GEM's premises.		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (in kiloliters)	-	-
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

- The data could not be compiled.

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

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters) – GEM doesn't operate any recycling plant as part of its operations. Hence, this section is not applicable to the company.		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	-	-

- The data could not be compiled.

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

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation –  
Not Applicable

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	-	-	-
SOx	-	-	-
Particulate matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

- The data could not be compiled.

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

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) – Considering 0.9 kg CO <sub>2</sub> /Kwh of electricity consumed	Metric tonnes of CO <sub>2</sub> equivalent	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Grams (gm) of CO <sub>2</sub> equivalent/Rs	-	-

Total Scope 1 and Scope 2 GHG emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

- The data could not be compiled.

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

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details – No

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)	Not Applicable, All waste management activities are done by GEM on behalf of its clients through our collection network.	
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)		

Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	
Waste intensity in terms of physical output	
Waste intensity (optional) – the relevant metric may be selected by the entity	
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	
Category of waste	
(i) Recycled	Not Applicable, All waste management activities are done by GEM on behalf of its clients through our collection network.
(ii) Re-used	
(iii) Other recovery operations	
Total	
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	
Category of waste	
(i) Recycled	Not Applicable, All waste management activities are done by GEM on behalf of its clients through our collection network.
(ii) Re-used	
(iii) Other recovery operations	
Total	

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

10. Briefly describe the waste management practices adopted in your 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 –

Proper waste disposal is done by all office staff in separate waste-bins for dry and wet waste. There are no product-related hazards applicable for the company.



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

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable, as the Company does not have offices in/around ecologically sensitive areas.			

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 (Y / N)	Results communicated in public domain (Y / N)	Relevant Web link
Not Applicable					

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

Yes, GEM is compliant with the applicable environmental law/regulations/guidelines in India. This includes the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment Protection Act, and the respective rules established under these Acts.

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



## 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 – 1
- 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.

S.No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	MRAI (Material Recycling Association of India)	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
Not Applicable		



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

Location	FY2024-25 (Current Financial Year)	FY2023-24 (Previous Financial Year)
Rural	Nil	Nil
Semi-urban	Nil	Nil
Urban	Nil	Nil
Metropolitan	100%	100%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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

### Essential Indicators

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

The Company is committed to maintaining transparent and responsive communication with its customers. To facilitate this, a dedicated team of professionals is in place to handle all customer interactions and has established an internal grievance redressal mechanism to address consumer complaints promptly and effectively.

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

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

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

	FY2024-25(Current Financial Year)			FY2023-24(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	Nil					
Advertising						
Cyber-security						
Delivery of essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	No.	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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 Company has a Cyber Security policy which is available on the website of the Company at <https://gemrecycling.com/wp-content/uploads/2024/02/GEM-Cyber-Security-Policy.pdf>

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

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches – Nil

b. Percentage of data breaches involving personally identifiable information of customers –  
Not Applicable