

ANNEXURE V : BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR), FY 2023-24

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1. Corporate Identity Number (CIN) of the Listed Entity - **U93000DL2013PLC247767**
2. Name of the Listed Entity – **GEM Enviro Management Ltd.**
3. Year of incorporation - **2013**
4. Registered office address - **Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao, Delhi- 110006**
5. Corporate address – **Same as above**
6. E-mail – **info@gemrecycling.com**
7. Telephone - **011-49068377**
8. Website – **www.gemrecycling.com**
9. Financial year for which reporting is being done – **2023-24**
10. Name of the Stock Exchange(s) where shares are listed – **Unlisted**
11. Paid-up Capital – **INR 10,52,64,000**
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 – *Mr. Vijay Sharma, Company Secretary (vijay.sharma@gemrecycling.com)*
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	<i>Water Supply, sewerage, and waste management</i>	<i>Waste collection, treatment and disposal activities, materials recovery, EPR facilitation, Policy advisory, ESG advisory, and other environmental services</i>	100%

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	Collection of non-hazardous waste	38110	4.4%
2	Treatment & disposal of non-hazardous Waste	38210	95.6%

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)	30
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 – *The company's customer base comprises of both MNCs and top Indian companies, spanning across various industry sectors like FMCG, Beverages, Beauty & Wellness, Fertilizers, Sugar, Electrical, Pharma, Cement, Petroleum etc. – some prominent companies being Bajaj Consumer, Pepsico, Honasa Consumer, National Fertilizers, DCM Shriram, Orient Electric, Himalaya Wellness, JK Lakshmi Cement, respectively. As a lot of packaging is involved in all the aforesaid companies, it leads to a very large amount of packaging waste – GEM collects data on the same and helps to manage this waste through recycling/appropriate scientific disposal.*

III. 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)
<u>EMPLOYEES</u>						
1.	Permanent (D)	41	32	78%	9	22%
2.	Other than Permanent (E)	10	4	40%	6	60%
3.	Total Employees (D+E)	51	36	70.5%	15	29.5%
<u>WORKERS</u>						
4.	Permanent (F)	NA	NA	NA	NA	NA

5.	Other than 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)
<u>DIFFERENTLY ABLED EMPLOYEES</u>						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	Nil	Nil	Nil	Nil	Nil
<u>DIFFERENTLY ABLED WORKERS</u>						
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	0	0

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY <u>2023-24</u> (Turnover rate in current FY)			FY <u>2022-23</u> (Turnover rate in previous FY)			FY <u>2021-22</u> (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2%	1%	3%	2.5%	2.5%	5%	0.3%	5%	5.3%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

IV. 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)
	NA	NA	NA	NA

V. CSR DETAILS

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

(ii) Turnover (in Rs.) 34,27,85,010

(iii) Net worth (in Rs.) 34,07,46,728

VI. 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) <i>(If yes, provide web-link for the policy)</i>	FY <u>2023-24</u> Current Financial Year			FY <u>2022-23</u> 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 (https://rb.gy/8ya90v)	Nil	Nil		Nil	Nil	
Investors (other than shareholders)		Nil	Nil		Nil	Nil	
Shareholders		Nil	Nil		Nil	Nil	
Employees and workers		Nil	Nil		Nil	Nil	
Customers		Nil	Nil		Nil	Nil	
Value Chain Partners		Nil	Nil		Nil	Nil	
Other (please specify)		Nil	Nil		Nil	Nil	

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

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

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)
	<i>Any adverse policy changes by the regulator, CPCB</i>	<i>Risk</i>	<i>The company operates within the ambit of government policies and guidelines, as implemented and enforced by CPCB</i>	<i>Suitable changes will need to be made to the business model and services provided by the company</i>	<i>Negative implications if not addressed properly</i>

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	https://gemrecycling.com/our-policies/								
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)	No	No	No	No	No	No	No	No	No
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.	NA	NA	NA	NA	NA	NA	NA	NA	ISO 45001:2018
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	<i>We work to fulfill goals set by our clients.</i>								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<i>Performance has been good in assisting clients in achieving their goals.</i>								

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*) –

‘Being in the waste management advisory business, we do not face a challenge directly. However, we work closely with our clients to help them set up, manage, and report on the 3 pillars of E, S & G. Hence the challenge for us is to ensure that our client companies realize the impact of ESG reporting in terms of improving the company’s branding, improving revenues, helping to plug gaps in the business processes and in helping companies access green funding. Given our advisory expertise in the space of waste management and EPR Services, we look at ESG consultancy as an extension of our domain knowledge and it naturally becomes our next logical step and a befitting opportunity’.

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

Mr. Sachin Sharma, Designation: Managing Director, Email: sachin@gemrecycling.com, Telephone: 011-49068377

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. The Managing Director responsible for decision making on sustainability related issues is Mr. SachinSharma. 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.	– As detailed in Annex.1									A	A	A	A	A	A	A	A	A	A

Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	<i>Complied</i>								
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11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

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)	14 (as part of the meeting)	Regulatory changes updated to the board. The topics include: * Companies Act * Corporate Governance * Code of Conduct * Business Process Improvements	100%
Key Managerial Personnel	9	NA	NA
Employees other than BoDs and KMPs	16	Awareness training on hazardous and non-hazardous waste; Waste management policies, Skill Improvement & Softs Skills	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 Obligations) 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	P1	GST Authority	Nil	NA	No
Settlement	NA	NA	NA	NA	NA
Compounding Fee	NA	NA	NA	NA	NA
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	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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
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 framework is defined by the ACAB(Anti-corruption and Anti-bribery) Policy. Web-link: <https://rb.gy/c048t6>*

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-24 Current Financial Year		FY 2022-23 Previous Financial Year	
	No.	Remarks	No.	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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. – NA

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Number of days of accounts payables	169	132

9. Open-ness of business

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

Parameter	Metrics	FY <u>2023-24</u> Current Financial Year	FY <u>2022-23</u> Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	9.35%	27.47%
	b. Number of trading houses where purchases are made from	16	26
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98.82%	96.94%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	4.43%	17.59%
	b. Number of dealers / Distributors to whom sales are made	29	35
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	91.22%	79.86%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2,580,000	1,380,000
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil

	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

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
48	<i>Health & Safety, Efficient collection and sorting practices</i>	About 50%

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

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 Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	Nil	Nil	Nil

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

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

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. - NA

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. – No

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? – *GEM is in waste management advisory and services business. Therefore, its activities don’t cause any GHG emission or environmental damage through solid, liquid or gaseous modes.*

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 (Y/N)	Results communicated in public domain (Y/N) If yes, provide the web-link.

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

Name of Product/Service	Description of the risk / concern	Action Taken
NA	NA	NA
NA	NA	NA
NA	NA	NA

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).

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NA	NA	NA

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Current Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-Waste	NA	NA	NA	NA	NA	NA
Hazardous Waste	NA	NA	NA	NA	NA	NA

Other Waste	NA	NA	NA	NA	NA	NA
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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
NA	NA

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	32	32	100%	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	9	9	100%	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	41	41	100%	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent employees											
Male	4	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	6	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	10	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b. Details of measures for the well-being of workers: <i>NA</i>											
Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Maternity 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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Cost incurred on well-being measures as a % of total revenue of the company	7.42%	4.86%

- These figures include the salaries/bonuses paid to employees and workers.

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

Benefits	FY 2023-24 (Current Financial Year)			FY 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.)
PF	85.3% (35/41)	N A	Y	83% (35/42)	NA	Y
Gratuity	100% (41/41)	NA	NA	100% (42/42)	NA	NA
ESI	41% (17/41)	NA	Y	31% (13/42)	NA	Y
Others – please specify	NA	N A	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.

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. Web link: <https://rb.gy/79np5v>

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

Gender	Permanent employees		Permanent workers	
	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. A Nodal officer (HR Manager) is appointed to look into this. There is a grievance redressal policy for recording stakeholders' grievances. Such grievances are to be resolved within 21 days.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	<i>Yes. As per company's Grievance redressal policy.</i>
Other than Permanent Employees	<i>Do</i>

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	Nil	Nil	Nil	Nil	Nil	Nil
-Male	Nil	Nil	Nil	Nil	Nil	Nil
-Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
-Male	Nil	Nil	Nil	Nil	Nil	Nil
-Female	Nil	Nil	Nil	Nil	Nil	Nil

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (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	32	32	100%	32	100%	32	32	100%	32	100%

Female	9	9	100%	10	100%	10	10	100%	10	100%
Total	41	41	100%	42	100%	42	42	100%	42	100%
Workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	32	32	100	32	32	100
Female	9	9	100	10	10	100
Total	41	41	100	42	42	100
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

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. It covers all employees.*
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity? – *Refer Annexure 2.*
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N) – *Yes.*

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No) – *Yes. Through Mediclaim policy coverage for employees.*

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

Safety Incident/Number	Category*	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	NA	NA
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	NA	NA
No. of fatalities	Employees	Nil	Nil
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	NA	NA

* Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place - *Refer Annexure 3*

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (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. – NA

LEADERSHIP INDICATORS

Does the entity extend any life insurance or any compensatory package in the event of death of:

(A) Employees (Y/N) – N

(B) Workers (Y/N). – N

1. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. – None.

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

	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	
	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Employees	NA	NA	NA	NA
Workers	NA	NA	NA	NA

3. 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) - No

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	<i>Nil</i>
Working conditions	<i>Nil</i>

5. 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 – NA

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 - *Decision-makers/Policy makers/key suppliers/clients/employees are identified as key stakeholders in the company i.e. our customers, employees, regulatory agencies, and our partner waste recyclers.*

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 (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
<i>Directors</i>	<i>No</i>	<i>Personal meetings, E-mails, Telephone</i>	<i>Need-based</i>	<i>Policy-making, Key business decisions</i>
<i>Regulatory authority (CPCB, SPCB, Municipal Authorities etc.)</i>	<i>No</i>	<i>E-mail, Personal meetings</i>	<i>Need-based</i>	<i>To respond to regulator’s queries, to understand the policy issues, to provide feedback related to difficulties on-ground/online-portal</i>
<i>Recyclers</i>	<i>No</i>	<i>E-mail, Site Visits, Personal meetings</i>	<i>Need-based</i>	<i>To check the on ground recycling activities, to conduct document inspection etc.</i>

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. - *Discussions happen by direct communication among Board members, not by delegating.*
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 – *GEM takes feedback of its value chain partners such as waste collectors and aggregators regarding the business practices of the various recyclers. In case, the feedback is not up to the mark, GEM further conducts inspections of the recycler as per its internal processes. In case, the documentation and business practices of the recycler are not commensurate with GEM's defined policies and expectations of its clients, GEM discontinues working with that recycler. The necessary decisions in this regard are made at Director level. The policies and internal processes, procedures are updated from time to time, as needed, based on such feedbacks*
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups – NA

PRINCIPLE 5 – BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

ESSENTIAL INDICATORS

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	41	41	100%	42	42	100%
Other than permanent	10	10	100%	10	10	100%
Total Employees	51	51	100%	52	52	100%
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

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

Category	FY 2023-24 (Current Financial Year)			FY 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)
Employees										
Permanent	41	0	0	41	100%	42	0	0	42	100
Male	32	0	0	32	100%	32	0	0	32	100
Female	9	0	0	9	100%	10	0	0	42	100
Other than Permanent	10	0	0	10	100%	NA	NA	NA	NA	NA
Male	4	0	0	4	100%	5	0	0	5	100
Female	6	0	0	6	100%	5	0	0	5	100
Workers										
Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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)	3	30,34,000	1	NA
Key Managerial Personnel	2	6,62,336	-	-
Employees other than BoD and KMP	42	2,17,630	20	2,04,803.50
Workers	NA	NA	NA	NA

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	16.99%	18%

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.-
As laid down in the Human Rights Policy.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil

Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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 – *As laid down in the POSH Policy.*

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

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	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 – NA

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. – *None.*

2. Details of the scope and coverage of any Human rights due-diligence conducted. – *GEM's own offices*

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? – *Yes*

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil

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

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	NA	NA
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C)	NA	NA
From non-renewable sources		
Total electricity consumption (D)	~54.67 bn Joules (54,669,600,000 Joules)	~43 bn Joules (43,012,800,000 Joules)
Total fuel consumption (E)	NA	NA
Energy consumption through other sources (F)	NA	NA
Total energy consumed from non-renewable sources (D+E+F)	54,669,600,000 Joules	43,012,800,000 Joules
Total energy consumed (A+B+C+D+E+F)	54,669,600,000 Joules	43,012,800,000 Joules

Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	162.89 Joules/Re (54669600000/33,56,17,582)	100.48 Joules/Re. (43012800000/ 42,80, 56,016)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Same as above-	Same as above-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any – No

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (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	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil

(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	Nil	Nil
Total volume of water consumption (in kiloliters)	Nil	Nil
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	NA	NA
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	NA	NA
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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 2023-24 (Current Financial Year)	FY 2022-23 (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	NA	NA
- No treatment	NA	NA

- With treatment – please specify level of treatment	NA	NA
(ii) To Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) To Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kiloliters)	NA	NA

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 – NA

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: - *GEM doesn't operate any manufacturing facility. Hence, this section is not applicable to GEM's operations.*

Parameter	Please specify unit	FY 2023-24	FY 2022-23
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		(Current Financial Year)	(Previous Financial Year)
NOx	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	NA	NA
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) – Considering 0.9 kg CO ₂ /Kwh of electricity consumed	<i>Metric tonnes of CO₂ equivalent</i>	13,667.4 Kg of CO ₂ 15186* 0.9 13.6674 tonnes of Co ₂	NA

Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	<i>Grams (gm) of CO2 equivalent/Rs</i>	0.0407	NA
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)		NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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:

All waste management activities are done by GEM on behalf of its clients through our collection network. None of this is self-generated.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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Total Waste generated (in metric tonnes)		
Plastic waste (A)	NA	NA
E-waste (B)	NA	NA
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	NA	NA
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	NA	NA
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	NA	NA
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	NA	NA
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	NA	NA

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)
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			If no, the reasons thereof and corrective action taken, if any.
	NA	NA	NA
	NA	NA	NA

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
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

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, ensure compliance while providing consulting services to our clients.*

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
	NA	NA	NA	NA
	NA	NA	NA	NA

LEADERSHIP INDICATORS

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

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

(i) Name of the area

(ii) Nature of operations

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	NA	NA
Total volume of water consumption (in kilolitres)	NA	NA
Water intensity per rupee of turnover (Water consumed / Turnover)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	NA
- No treatment	NA	NA

- With treatment – please specify level of treatment	NA	NA
(ii) Into Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Into Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions	NA	NA	NA

(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)			
Total Scope 3 emissions per rupee of turnover	NA	NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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.

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

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

S.No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the Initiative
	NA	NA	NA

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

The company has a system of good financial controls. It does not see any threat in terms of any risk towards business continuity. Adequate security steps like fire alarm, firefighting equipment availability, periodic safety drills on emergency evacuation etc. have been taken by the facility management team towards disaster management to keep the building complex along with the offices located therein, safe.

Web-link of Business Continuity Policy - <https://t.ly/VHsaW>

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 – We work with the waste recyclers registered with SPCB/CPCB, who follow all the applicable statutory environmental norms. Hence, no significant adverse impact to the environment is arising from the value chain of our business operations.

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

No such assessment has been undertaken yet. However, as stated above, past experience has shown that our value chain partners are only causing positive impact to the environment, and not causing any adverse effect through their activities of waste collection, aggregation and recycling.

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	<i>MRAI (Material Recycling Association of India)</i>	<i>National</i>
2		
3		
4		
5		
6		
7		

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
NA	NA	NA
NA	NA	NA

LEADERSHIP INDICATORS

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

S. 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.	<i>Promoting recycling</i>	<i>Through seminars, public events</i>	<i>Yes (in company website)</i>	<i>Monthly</i>	<i>ESG Policy link: https://gemrecycling.com/our-policies/</i>
2.	<i>Making representation on behalf of the Recycling industry to the government through MRAI Platform.</i>	<i>Through meetings</i>	<i>Sometimes - through the press.</i>	<i>Monthly</i>	<i>N.A.</i>

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 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
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement(R&R) is being undertaken by your 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 FY (In Rs)
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA

3. Describe the mechanisms to receive and redress grievances of the community – *None at present*

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	NA	NA
Directly from within India	NA	NA

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	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year

Rural	NA	NA
Semi-urban	NA	NA
Urban	NA	NA
Metropolitan	100%	100%

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

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
NA	NA
NA	NA

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

S. No.	State	Aspirational District	Amount spent (In INR)
i	NA	NA	NA
ii	NA	NA	NA

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) – No.
 (b) From which marginalized /vulnerable groups do you procure? – *The company doesn't measure it specifically.*
 (c) What percentage of total procurement (by value) does it constitute? – *The company doesn't measure it specifically.*

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

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

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 the Authority	Brief of the Case	Corrective Action Taken
NA	NA	NA
NA	NA	NA

6. Details of beneficiaries of CSR Projects:

S.	CSR Project	No. of persons	% of beneficiaries from
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	No.		benefitted from CSR Projects	vulnerable & marginalized groups
	1	Health & Check-up, Plantation to protect Environment	5000 +	80%

PRINCIPLE 9 - BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

–

Customers/Clients have direct access to senior management through mail and phone. They can register any complaint or give feedback, whenever the need arises.

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:

	FY 2023-24 (Current Financial Year)			FY 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	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential Services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

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

8. 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. Web link: <https://t.ly/hSPo->

9. 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 - NA

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 - Nil

LEADERSHIP INDICATORS

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). – *www.gemrecycling.com*
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. – *GEM provides waste advisory services and accordingly, carries out systematic checks of documents and records related to EPR certificates provided by the recyclers. GEM continuously updates its customers about any potential risk related to authenticity of data supplied by the recyclers. GEM discards any such unauthentic data and removes the respective recycler from its list of the service providers.*
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. – *None as of now.*
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) – *NA*

ANNEXURE 1

Pertaining to: Section B, Point No. (10)

Performance against policies and follow up action (Review taken by the Director)

PRINCIPLE	PERFORMANCE
P1 - Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	Business being conducted ethically and in a transparent manner. Proper records and documentation are maintained for all transactions. Practices as laid down in the ESG Policy are followed wherever applicable.
P2 - Businesses should provide goods and services in a manner that is sustainable and safe.	EPR and Sustainability services provided with proper attention towards appropriate measures based on ESG Policy, Supplier Code of Conduct Policy and Business Continuity Policy. GEM engages with its collection partners and educates them on safe waste handling practices. GEM also conducts various awareness activities on ground in alliance with its clients and Government agencies.
P3 – Businesses should respect and promote the well-being of all employees, including those in their value chains.	Workplace Health & Safety Policy, POSH policy, have been put in place and reviewed periodically. Other welfare measures are in place too like proper leave policy, medical insurance etc.
P4 - Businesses should respect the interests of and be responsive to all its stakeholders.	Stakeholder Engagement Policy and CSR Policy are in place. Further, HR department looks into complaints, if any, to ensure stakeholder's complaints are suitably addressed and resolution provided as per the provisions of the Grievance Redressal Policy.
P5 - Businesses should respect and promote human rights.	Human Rights Policy principles are followed for all stakeholders. Fair wages are paid to employees as prescribed in the law. Employees are not discriminated against on basis of caste, creed, gender, religion, or color. Also, there is no deployment of child labour as laid down in our Anti Child Labour Policy.

<p>P6 - Businesses should respect and make efforts to protect and restore the environment.</p>	<p>Company drives initiatives to promote environmental well-being both in and outside. Employees strive to reduce their carbon footprint by sharing of transportation, using public transportation whenever possible and save on paper by judicious use of printers. ESG Policy guiding principles are deployed by employees for protecting the environment.</p>
<p>P7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.</p>	<p>GEM goes by its 'Anti Bribery Policy' to inform and educate its directors, employees, and value chain partners on responsible business conduct, especially when dealing with Government agencies. GEM, through its membership of MRAI (Material Recycling Association of India), drives representation and shares best practices at industry forums.</p>
<p>P8 - Businesses should promote inclusive growth and equitable development.</p>	<p>Following the provisions of its Equal Opportunity Policy, Company provides equal opportunity and fair compensation to its employees, which helps in promoting inclusive growth.</p>
<p>P9 - Businesses should engage with and provide value to their consumers in a responsible manner.</p>	<p>Company promotes free exchange of ideas from its customers and is open to feedback. Customer satisfaction is a priority for the organization as we operate in quite competitive environment and our customer's repeated businesses with us is a testament to our trusted relationship. Provisions of Grievance Redressal Policy, Stakeholder Engagement Policy and Cyber Security Policy are followed in delivering value to our consumers.</p>

ANNEXURE 2

Pertaining To: Section C, Principle 3, Point No. 10 (b)

Processes used to identify work-related hazards and assess risks on a routine and non-routine basis

-
- 1. By 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. By interviewing workers and managers:** This allows workers to express concerns that may not be as obvious when conducting only worksite inspections.

 - 3. By review of records of injuries and illnesses:** This helps to identify patterns and trends that indicate specific hazards.

 - 4. By use of hazard checklists and other resources:** There are a no. of resources available to help employers and workers identify hazards, such as hazard checklists and industry-specific guidelines.

 - 5. By consultation with experts:** Where there is uncertainty about a potential hazard, or where the need is felt to take help in developing controls to mitigate a hazard, expert consultation on occupational safety and health professional is sought.
-

ANNEXURE 3

Pertaining To: Section C, Principle 3, Point No. 12 Measures taken to ensure a safe and healthy work place

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- 1. By eliminating hazards at the source:** It is a regular endeavor to identify and eliminate hazards whenever possible.

 - 2. By use of engineering controls:** Use of ventilation systems, and noise-canceling headphones is encouraged.

 - 3. Administrative controls put in place:** Administrative controls like policies, procedures, and work practices that help to reduce or eliminate exposure to hazard have been put in place. These include training programs, lockout/tagout procedures, and job rotation.

 - 4. Use of personal protective equipment (PPE):** PPE like masks and gloves are provided to employees where required, in addition to regular use of sanitizers in the office.

 - 5. Promoting employee involvement:** Employees are encouraged to report hazards and participate in safety programs.

 - 6. Safety training programs:** Employees have been trained on how to identify and avoid hazards.

 - 7. Employees encouraged to report injuries and illnesses:** Early reporting of injuries and illnesses helps in providing prompt treatment and preventing further injuries.
-