

GANDHAR COALS & MINES PRIVATE LIMITED

HEAD OFFICE

18th Floor, DLH Park, Ramlal Compound, Opp
goregaon Telephone exchange, Goregaon West,
Mumbai Suburban, Maharashtra, 400062

BRANCH OFFICE

VISAKHAPATNAM

Flat No. 501, 4th Floor, 'C' Scape Apartment, Plot
No. MIG - I, TS No. 1009, Block No. 39, RK Beach
Road, Pandurangapuram, Visakhapatnam, Andhra
Pradesh - 530003

SURAT

505, Rajhans Montesa, Dumas Road,
Surat, Gujrat - 395017

CORPORATE SUSTAINABILITY REPORT




01st January, 2025 to 31st December, 2025

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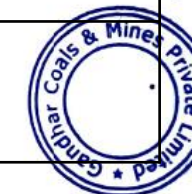


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About Us

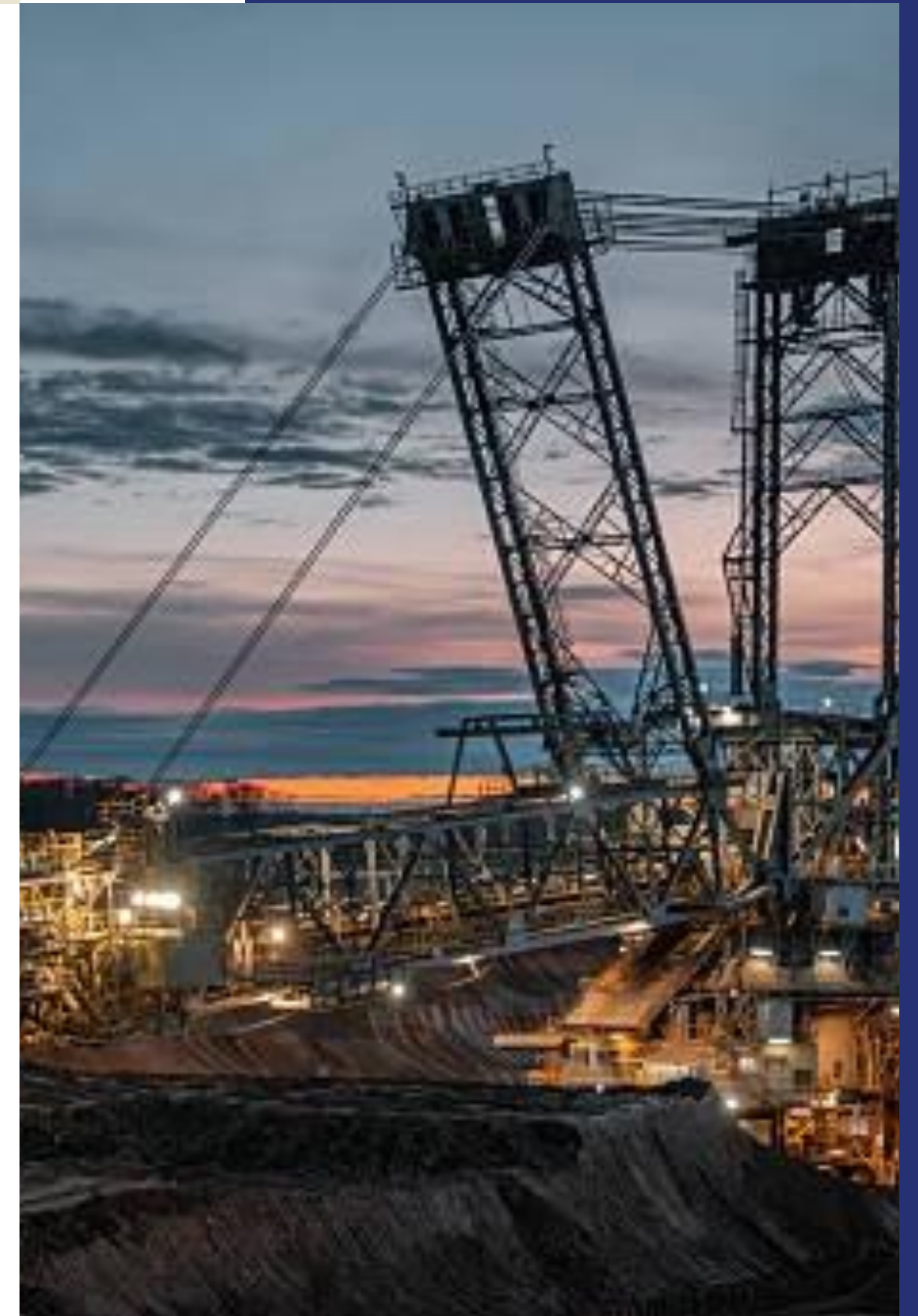
GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) is an India-based trading company specializing in the supply of coal and biomass (rice husk) to industrial clients. Headquartered in Mumbai with branch offices in Visakhapatnam and Surat, the company focuses on efficient procurement, logistics coordination, and reliable delivery solutions. With a lean workforce of 25 employees, GCMPL operates with a strong emphasis on operational efficiency and customer satisfaction.

GCMPL integrates Environmental, Social, and Governance (ESG) principles into its business strategy, aiming to minimize environmental impact while creating long-term value. The company is committed to responsible sourcing, optimized logistics, and continuous improvement in sustainability performance. Through innovation and ethical practices, GCMPL strives to support a low-carbon transition while maintaining strong stakeholder relationships.

Introduction

This Sustainability Report presents the environmental, social, and governance (ESG) performance of GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) for the reporting period January to December 2025. Prepared in alignment with GRI Standards, ISO 14064-1, and the GHG Protocol, the report outlines the company's approach to managing emissions, energy use, and stakeholder responsibilities. It highlights key performance indicators, reduction initiatives, and governance practices that support sustainable operations.

As a trading company, GCMPL maintains a relatively low direct environmental footprint while recognizing the importance of managing indirect impacts across its value chain. This report reflects the company's commitment to transparency, continuous improvement, and alignment with global sustainability goals.



Statement Of Use (GRI 1-5)

This report is prepared in accordance with GRI standards (2021) for the reporting period January 2025 to December 2025..



ISO Certifications

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) aligns its operations with ISO 14001:2015 and ISO 45001:2018 standards, strengthening environmental management and occupational health and safety practices. The company focuses on pollution prevention, regulatory compliance, risk mitigation, and employee well-being, ensuring safe operations while advancing sustainability and responsible business performance across its activities.




Quality Research Organization

Certificate of Registration

This is to certify that

GANDHAR COALS & MINES PRIVATE LIMITED
HEAD OFFICE: 18TH FLOOR, DLH PARK, RAMLAL COMPOUND, OPP GOREGAON TELEPHONE EXCHANGE, GOREGAON WEST, MUMBAI SUBURBAN, MAHARASHTRA, 400062, INDIA
BRANCH OFFICE 1: FLAT NO. 501, 4TH FLOOR, 'C' SCAPE APARTMENT, PLOT NO. MIG - I, TS NO. 1009, BLOCK NO. 39, RK BEACH ROAD, PANDURANGAPURAM, VISAKHAPATNAM, ANDHRA PRADESH - 530 003, INDIA
BRANCH OFFICE 2: 505, RAJHANS MONTESA, DUMAS ROAD, SURAT, GUJARAT - 395017, INDIA

has been independently assessed by QRO
and is compliant with the requirement of:

ISO 14001:2015

Environmental Management System

For the following scope of activities:

COAL AND RICE HUSK TRADING

Date of Certification: 20th April 2026 2nd Surveillance Audit Due: 19th April 2028
1st Surveillance Audit Due: 19th April 2027 Certificate Expiry: 19th April 2029

Certificate Number: 305026042009E






Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit. (In case surveillance audit is not allowed to be conducted: this certificate shall be suspended / withdrawn).
The Validity of this certificate can be verified at www.qrocert.org
This certificate of registration remains the property of QRO Certification LLP, and shall be returned immediately upon request.

India Office : QRO Certification LLP
142, 11nd Floor, Avtar Enclave, Near Paschim Vihar West Metro Station, Delhi-110063, (INDIA)
Website : www.qrocert.org, E-mail : info@qrocert.org




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BRANCH OFFICE 2: 505, RAJHANS MONTESA, DUMAS ROAD, SURAT, GUJARAT - 395017, INDIA

has been independently assessed by QRO
and is compliant with the requirement of:

ISO 45001:2018

Occupational Health and Safety Management System

For the following scope of activities:

COAL AND RICE HUSK TRADING

Date of Certification: 20th April 2026 2nd Surveillance Audit Due: 19th April 2028
1st Surveillance Audit Due: 19th April 2027 Certificate Expiry: 19th April 2029

Certificate Number: 305026042010HS






Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit. (In case surveillance audit is not allowed to be conducted: this certificate shall be suspended / withdrawn).
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Sustainable Development Goal Progress Report





Organizational Details (GRI 2-1)

Legal Name: GANDHAR COALS & MINES PVT LTD

Nature of ownership and legal form: LTD

Location of its headquarters:

NAME OF BRANCH	COMPANY NAME	ADDRESS
HEAD OFFICE MAHARASHTRA	GANDHAR COALS & MINES PVT LTD	18th Floor, DLH Park, Ramlal Compound, Opp goregaon Telephone exchange, Goregaon West, Mumbai Suburban, Maharashtra, 400062
BRANCH OFFICE		
VISAKHAPATNAM	GANDHAR COALS & MINES PVT LTD	Flat No. 501, 4th Floor, 'C' Scape Apartment, Plot No. MIG - I, TS No. 1009, Block No. 39,RK Beach Road, Pandurangapuram, Visakhapatnam, Andhra Pradesh - 530003
SURAT	GANDHAR COALS & MINES PVT LTD	505, Rajhans Montesa, Dumas Road, Surat, Gujarat - 395017

Countries of operation: Maharashtra, Andhra Pradesh & Gujarat

Organizational Details (GRI 2-1)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) is an India-based organization engaged in coal and rice husk trading, operating through its head office in Mumbai and branch offices in Visakhapatnam and Surat. The company functions within the energy supply chain, facilitating fuel procurement and logistics for industrial clients. GCMPL operates under a centralized management structure with approximately **25 employees**. Its activities are limited to trading and logistics coordination, with no manufacturing operations. The company integrates ESG principles into its operations, focusing on reducing environmental impact while maintaining efficient fuel supply services.

Entities Included in Sustainability Reporting (GRI 2-2)

This sustainability report covers all GCMPL operations under the operational control approach, including the head office and branch offices in Mumbai, Visakhapatnam, and Surat. No subsidiaries or joint ventures are included. Indirect Scope 3 impacts from suppliers and logistics are acknowledged in line with GHG Protocol and ISO 14064-1 standards.

Reporting Period, Frequency and Contact Point (GRI 2-3)

The reporting period for this sustainability report is from 1 January 2025 to 31 December 2025. This report is prepared on an annual basis, aligning with ESG disclosure practices and stakeholder expectations. The year 2025 is considered the baseline year for emissions and sustainability performance tracking. The report is intended for internal management, customers, ESG rating agencies, and other stakeholders. Queries related to this report can be addressed to the company's ESG or management team. Future reports will continue annually, incorporating improved data quality and expanded disclosures, including Scope 3 emissions.

Restatements of Information (GRI 2-4)

As this is GCMPL's first-year sustainability and GHG reporting, no restatements of prior data have been made. Internal procedures are in place for recalculating emissions in case of significant changes such as restructuring, methodological updates, or error corrections. Any future restatements will be clearly disclosed with explanations and justifications, ensuring transparency, consistency, and comparability. GCMPL is committed to improving data accuracy and aligning with GRI Standards and the GHG Protocol.

External Assurance (GRI 2-5)

GCMPL's GHG data is currently internally reviewed with an estimated confidence level of ~80%, supported by centralized data management and standardized methodologies. While some data gaps remain, the company is progressing toward third-party verification aligned with ISO 14064-3 standards. Future external assurance will enhance data accuracy, transparency, and stakeholder confidence, ensuring alignment with global reporting best practices.

Activities, Value Chain and Other Business Relationships (GRI 2-6)

GCMPL's core activities include procurement, transportation coordination, and supply of coal and biomass fuels. Its value chain involves suppliers (coal and biomass producers), logistics partners, and industrial customers. The company influences sustainability through supplier engagement, logistics optimization, and fuel efficiency awareness. Although Scope 3 emissions are not quantified, initiatives such as bulk transportation and vendor ESG screening are implemented. The company's operational footprint is limited to office activities and outsourced logistics, resulting in relatively low direct emissions of 25.7 tCO₂e, with significant indirect influence across the value chain.

Employees (GRI 2-7)

GCMPL employs 25 staff across procurement, logistics, administration, and sales, primarily office-based. The company promotes ESG awareness, training, hybrid work, shared transport, and reduced travel. Emission intensity is 1.03 tCO₂e per employee, reflecting efficient operations, productivity, and management practices.

Governance Structure and Composition (GRI 2-9)

GCMPL operates under a structured governance framework led by senior management, including the Sr. Vice President (Marketing) and departmental heads. ESG responsibilities are distributed across functions, with oversight provided by senior leadership. The governance model integrates sustainability into decision-making, particularly in procurement, logistics, and operational efficiency. A dedicated ESG structure includes roles such as ESG Head, Operations Manager, and Data Analyst, ensuring accountability for emissions and sustainability performance. Governance decisions align with long-term goals such as net-zero emissions by 2050.

Role of the Highest Governance Body in Overseeing Impacts (GRI 2-12)

The top management of GCMPL is responsible for overseeing environmental and social impacts, including GHG emissions and sustainability initiatives. Strategic decisions such as renewable energy adoption, EV transition, and supplier ESG engagement are approved at the highest level. The leadership reviews sustainability performance annually, ensuring alignment with standards like ISO 14064-1 and GHG Protocol. The company has committed to 42% emission reduction by 2030, demonstrating governance-level accountability. Sustainability is embedded into corporate strategy, ensuring long-term resilience and compliance with ESG expectations.

Delegation of Responsibility for Managing Impacts (GRI 2-13)

GCMPL delegates sustainability responsibilities across functions: Operations manages Scope 1 emissions, Administration oversees Scope 2 energy use, and Procurement handles supplier engagement and Scope 3 considerations. ESG data collection and reporting are centrally coordinated through tracking systems, with regular internal reviews ensuring accountability, monitoring, and effective implementation across departments.

Conflicts of Interest (GRI 2-15)

GCMPL maintains policies to prevent conflicts of interest in procurement, vendor selection, and operational decision-making. Transparent processes are followed in supplier engagement, particularly in ESG-based vendor screening. Employees are required to disclose any potential conflicts to ensure fair and ethical business practices. The company promotes integrity through internal policies and training programs. Ethical conduct is reinforced through management oversight and accountability mechanisms, ensuring that sustainability initiatives are implemented without bias or undue influence.



Policy Commitments (GRI 2-23)

GCMPL has established an environmental policy aligned with ISO 14064 and the GHG Protocol, focusing on emission reduction, energy efficiency, and sustainable sourcing. The company also aligns with global frameworks including the UN Sustainable Development Goals (SDGs) and SBTi. Key priorities include SDG 7, 12, and 13, ensuring responsible operations, regulatory compliance, and strengthened ESG performance.

Embedding Policy Commitments (GRI 2-24)

Sustainability commitments are embedded into GCMPL's operations through digital systems and internal processes. The company uses centralized ESG tracking sheets and data management systems to monitor emissions and performance. Digital transformation initiatives reduce paperwork, improve efficiency, and support real-time tracking of sustainability metrics. This integration ensures that ESG considerations are part of everyday decision-making rather than standalone activities.

Compliance with Laws and Regulations (GRI 2-27)

GCMPL operates in compliance with applicable environmental, taxation, and corporate governance regulations in India. During the reporting period (2025), the company reported zero instances of non-compliance or penalties related to environmental laws. Compliance is ensured through internal monitoring systems, periodic reviews, and adherence to statutory requirements such as GST regulations and energy reporting norms. The company also aligns voluntarily with global frameworks like GRI and GHG Protocol, going beyond regulatory compliance. This proactive approach reduces legal risks and strengthens stakeholder trust in the company's sustainability performance.

Process to Determine Material Topics (GRI 3-1)

GCMPL identifies material sustainability topics through stakeholder engagement, internal assessments, and industry benchmarking. Key stakeholders include employees, clients, suppliers, and ESG rating agencies. The company prioritizes issues based on environmental impact, regulatory relevance, and business significance. Material topics identified include GHG emissions, energy consumption, logistics efficiency, and supplier sustainability. The assessment process ensures alignment with global frameworks such as GRI and GHG Protocol, enabling focused sustainability actions.

List of Material Topics (GRI 3-2)

GCMPL's material topics include GHG emissions (25.7 tCO₂e), energy consumption (13,000 kWh), sustainable logistics, supplier ESG engagement, and employee awareness and safety. These reflect its operational impact, with a focus on emission reduction, energy efficiency, responsible sourcing, and improving overall sustainability performance across the value chain.

Management of Material Topics (Future Outlook) (GRI 3-3)

GCMPL plans to enhance sustainability performance through structured initiatives, including Scope 3 quantification by 2027, 100% renewable electricity adoption by 2030, and net-zero emissions by 2050. The company will invest in ESG software, improve data accuracy (currently ~80%), and implement carbon tracking dashboards. Innovation in logistics and supplier engagement will play a key role in reducing emissions. The roadmap reflects a transition from compliance to leadership in sustainability practices.

MOST IMPORTANT ENVIRONMENTAL TOPICS

1. Greenhouse Gas (GHG) Emissions Management
2. Air Pollution and Dust Control
3. Climate Change Mitigation and Adaptation
4. Energy Consumption and Efficiency
5. Fuel and Fossil Resource Usage Reduction
6. Environmental Compliance and Legal Adherence
7. Waste Management and Reduction
8. Water Consumption and Conservation
9. Land Degradation Prevention
10. Environmental Risk and Impact Assessments

MOST IMPORTANT SOCIAL TOPICS

1. Occupational Health and Safety
2. Worker Welfare and Working Conditions
3. Labour Rights and Fair Employment Practices
4. Human Rights Protection Across Operations
5. Employee Training and Skill Development
6. Fair Wages and Compensation Management
7. Contractor and Supplier Labour Practices
8. Workplace Incident Prevention and Reporting
9. Employee Engagement and Communication
10. Emergency Preparedness and Response Systems

MOST IMPORTANT GOVERNANCE TOPICS

1. Anti-Corruption and Anti-Bribery Compliance
2. Business Ethics and Code of Conduct
3. Regulatory and Legal Compliance Management
4. Risk Management and Internal Controls
5. Corporate Governance Structure and Accountability
6. Transparency and Financial Reporting Integrity
7. Supply Chain Governance and Due Diligence
8. Whistle-blower Mechanism and Protection
9. Data Privacy and Information Security Governance
10. Board Oversight and Strategic Governance

A hand is shown from the right side, pointing its index finger towards the center of the image. The background is a dark blue, futuristic digital interface. In the center, the word "GOVERNANCE" is written in large, bold, white capital letters. The text is set against a glowing blue circular graphic that resembles a target or a data visualization. The overall aesthetic is high-tech and professional.

GOVERNANCE

Economic Value Generated (GRI 201-1)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) generates economic value through its coal and rice husk trading operations, driving consistent revenue growth and business stability. The company distributes this value across key stakeholders, including employee wages and benefits, supplier payments, logistics partners, and statutory taxes to government authorities. GCMPL actively contributes to local economic development by prioritizing regional procurement and transportation services. Financial planning integrates sustainability investments, ensuring responsible resource utilization and long-term resilience. Through transparent governance and ethical business practices, GCMPL maintains accountability while fostering inclusive growth and creating sustained economic value for all stakeholders.

Climate-related Risks and Opportunities (GRI 201-2)

Climate change shapes both risk and opportunity landscapes for GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL). Key risks include evolving environmental regulations, potential carbon pricing impacts, fuel price volatility, and supply chain disruptions due to extreme weather events. These factors may influence operational costs and logistics efficiency.

At the same time, GCMPL is tapping into opportunities by integrating renewable energy solutions, adopting green logistics practices, and strengthening its ESG-driven market positioning. The company has earmarked ₹8–12 lakhs for solar energy installation and ₹10–15 lakhs for transitioning to electric vehicles, reflecting a clear financial commitment. These forward-looking investments are expected to reduce emissions, improve energy efficiency, and generate long-term cost savings, while enhancing business resilience and sustainability performance.

Ratios of Standard Entry-Level Wage by Gender (GRI 202-1)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) is committed to equitable compensation practices, ensuring that entry-level wages are determined based on job role, skills, and prevailing market standards, without any gender-based discrimination. The company follows the principle of equal pay for equal work, promoting fairness and inclusivity across its workforce.

While current practices support wage parity, GCMPL is taking steps to formalize structured compensation policies and benchmarking mechanisms. These efforts aim to enhance transparency, strengthen compliance with regulatory expectations, and ensure consistent monitoring of gender wage equality. Through this approach, GCMPL seeks to foster a fair, inclusive, and accountable workplace environment.

Infrastructure Investments and Services Supported (GRI 203-1)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) is investing in sustainable infrastructure, including solar energy systems and digital tools for ESG performance tracking. Planned investments in solar power and electric vehicles reflect its commitment to innovation and environmental responsibility. These initiatives aim to reduce emissions, improve operational efficiency, and strengthen competitiveness. GCMPL also promotes sustainable logistics through route optimization and bulk transportation, supporting long-term growth.

Indirect Economic Impacts (GRI 203-2)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) generates indirect economic value through employment creation, strong supplier networks, and efficient logistics operations. Its focus on digitalization and route optimization reduces costs and enhances productivity across the value chain. By supporting local vendors and transport partners, GCMPL contributes to regional economic growth while promoting sustainable and responsible business practices.

Proportion of Spending on Local Suppliers (GRI 204-1)

GCMPL sources materials and services from a network of domestic suppliers across India, supporting local economies and reducing transportation-related emissions. Local sourcing enhances supply chain resilience and operational efficiency. The company maintains long-term relationships with suppliers to ensure reliability and quality. Future strategies include increasing the share of sustainable and ESG-compliant suppliers. This approach strengthens the value chain while supporting regional economic development.



Operations Assessed for Risks Related to Corruption (GRI 205-1)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) currently assesses corruption risks through management oversight, internal reviews, and established control mechanisms within its operations. The company emphasizes ethical conduct, transparency, and accountability in all business dealings, including supplier and logistics engagements.

To strengthen governance, GCMPL plans to implement formal corruption risk assessment frameworks, supported by documented anti-corruption and anti-bribery policies. These measures will enhance risk identification, ensure regulatory compliance, and promote a culture of integrity across all operational levels.

Anti-Corruption Training (GRI 205-2)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) communicates its anti-corruption principles to employees and embeds ethical conduct into day-to-day operations. The company reinforces compliance through awareness initiatives, management oversight, and internal control systems aligned with applicable laws and standards.

Employees are expected to maintain integrity in all business interactions, particularly in procurement, vendor selection, and financial transactions. Going forward, GCMPL aims to formalize structured anti-corruption training programs and periodic communication to strengthen transparency, accountability, and stakeholder trust across all levels of the organization.

Legal Actions for Anti-Competitive Behavior (GRI 206-1)

In 2025, GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) reported no legal actions related to anti-competitive behavior, anti-trust, or monopoly practices. The company conducts its operations with integrity and adheres to applicable competition laws and regulations. GCMPL promotes fair competition, transparent procurement processes, and ethical business conduct across all transactions.

Through strong governance practices and management oversight, the company ensures compliance and minimizes risks associated with unfair trade practices, reinforcing stakeholder confidence and responsible business operations.

Approach to Tax (GRI 207-1)

GANDHAR COALS & MINES PRIVATE LIMITED (GCMPL) follows a transparent, disciplined, and fully compliant approach to taxation, adhering to all applicable laws and regulations in India. The company ensures timely filing of tax returns, accurate reporting of financial transactions, and complete disclosure to statutory authorities.

Its tax practices are guided by strong ethical standards and corporate governance principles, with a clear stance against aggressive tax planning or avoidance strategies. GCMPL recognizes tax contributions as a vital part of its economic value distribution to society, supporting public infrastructure and development. Robust internal controls, periodic reviews, and audit mechanisms are in place to ensure accuracy, compliance, and risk mitigation.

This structured and responsible approach strengthens stakeholder confidence and reflects GCMPL's commitment to accountability and sound financial management.

ENVIRONMENT

Materials Used by Weight or Volume (GRI 301-1)

As a trading company, GCMPL primarily deals with coal and rice husk as traded commodities rather than consumed materials. The company handled approximately 10,000 tons of traded fuel annually, which is considered in emission intensity calculations. While these materials are not directly consumed, their lifecycle emissions are significant. GCMPL is working toward incorporating these impacts into Scope 3 accounting, ensuring a comprehensive understanding of environmental impact across the value chain.

Recycled Input Materials Used (GRI 301-2)

While GCMPL does not use raw materials in production, it promotes circular economy principles through reduced paper usage, digital operations, and responsible procurement practices. The company encourages suppliers to adopt sustainable practices, including efficient resource use and waste reduction. Internal initiatives focus on minimizing resource consumption and promoting reuse where possible. Future plans include integrating circular economy criteria into supplier assessments and exploring opportunities for sustainable material sourcing. These efforts contribute to resource efficiency and environmental sustainability.



Energy Consumption Within the Organization (GRI 302-1)

Total energy consumption is primarily electricity-based, with 13,000 kWh consumed annually. Fuel consumption includes 3,300 litres of diesel (DG sets) and 2,600 litres for vehicles. The company's energy profile reflects its trading-based operations with minimal industrial activity. GCMPL is focusing on reducing energy consumption through efficient appliances, operational optimization, and renewable energy adoption, targeting significant reductions in both Scope 1 and Scope 2 emissions.

Reduction of Energy Consumption (GRI 302-4)

GCMPL has implemented initiatives to reduce energy consumption across its operations. Measures include LED lighting, HVAC optimization, and digital documentation, which reduce electricity usage. The company consumed 13,000 kWh of electricity in 2025, with plans to reduce this through efficiency improvements and renewable energy adoption. Energy-saving practices are integrated into daily operations, including reduced office energy usage and remote working models. These initiatives contribute to lowering Scope 2 emissions and achieving long-term sustainability targets.

Interactions with Water as a Shared Resource (GRI 303-1)

GCMPL's operations have minimal direct interaction with water resources, as activities are limited to office operations. Water consumption is primarily for domestic use within office facilities. The company promotes responsible water usage through awareness and efficient practices. Future plans include monitoring water consumption and implementing conservation measures where applicable.



Water Withdrawal (GRI 303-3)

Water usage at GCMPL is limited to office consumption such as sanitation and drinking purposes. No industrial water withdrawal is involved. The company ensures responsible use of water resources and plans to track consumption more systematically to support future sustainability disclosures.

Habitats Protected or Restored (GRI 303-3)

GCMPL does not directly engage in activities related to habitat protection or restoration due to the nature of its operations. However, the company acknowledges the environmental impact of its value chain and aims to promote responsible sourcing practices to indirectly support biodiversity conservation.

Water Consumption (GRI 303-5)

Water consumption at GCMPL is limited and not considered a significant environmental impact. However, the company recognizes the importance of water conservation. Basic measures such as minimizing wastage and promoting efficient use are encouraged. Future reporting will include tracking water usage data to improve transparency and performance monitoring.

Significant Impacts on Biodiversity (GRI 304-2)

GCMPL's operations do not directly impact biodiversity, as the company is not involved in land use or industrial production activities. However, indirect impacts may occur within the supply chain, particularly related to coal sourcing and transportation activities. GCMPL is actively engaging with suppliers to promote sustainable practices and reduce environmental risks, including those affecting biodiversity. Continuous improvement efforts are focused on strengthening responsible sourcing and minimizing overall ecological impacts across its value chain.

Direct (Scope 1) GHG Emissions (GRI 305-1)

GCMPL reported 15.6 tCO₂e of Scope 1 emissions in 2025. These emissions originate primarily from diesel consumption (3,300 litres) in DG sets and vehicle fuel usage (2,600 litres). Stationary combustion contributed 8.8 tCO₂e, while mobile combustion accounted for 6.8 tCO₂e. Fugitive emissions were negligible. The company is implementing measures such as vehicle maintenance, EV transition, and reduced DG usage to lower direct emissions. These efforts align with the target of reducing Scope 1 emissions to 9.05 tCO₂e by 2030.

Energy Indirect (Scope 2) GHG Emissions (GRI 305-2)

Scope 2 emissions from purchased electricity totaled 10.1 tCO₂e, based on 13,000 kWh consumption and a grid emission factor of 0.78 kg CO₂/kWh. Electricity usage is the second-largest emission source. GCMPL plans to transition to renewable energy sources and green tariffs, targeting a 30% reduction by 2027 and 100% renewable electricity by 2030. Energy efficiency initiatives such as LED lighting and HVAC optimization are also being implemented to reduce consumption.

GHG Emissions Intensity (GRI 305-4)

GCMPL's emission intensity is 1.03 tCO₂e per employee and 0.0026 tCO₂e per ton traded (10,000 tons/year). These indicators demonstrate efficient operations with relatively low emissions compared to industry benchmarks. The company aims to reduce intensity to 0.6 tCO₂e per employee by 2030 through operational improvements and renewable energy adoption. Intensity metrics are used for internal performance tracking and benchmarking.

Reduction of GHG Emissions (GRI 305-5)

GCMPL has set a 42% emission reduction target by 2030, reducing total emissions from 25.7 tCO₂e to 14.91 tCO₂e. Long-term targets include 90% reduction by 2050 (2.57 tCO₂e). Key initiatives include renewable energy adoption, EV transition, logistics optimization, and supplier engagement. These targets align with SBTi 1.5°C pathway, demonstrating commitment to global climate goals.

Emissions of Ozone-Depleting Substances (ODS) (GRI 305-6)

GCMPL does not use or emit ozone-depleting substances in its operations. Air-conditioning systems are maintained to prevent refrigerant leakage. The company ensures compliance with environmental regulations related to refrigerants and plans to adopt eco-friendly cooling technologies in the future.

NO_x, SO_x, and Other Significant Air Emissions (GRI 305-7)

Air emissions such as NO_x and SO_x are indirectly associated with fuel combustion in vehicles and generators. These emissions are not currently quantified separately but are included in overall GHG calculations. GCMPL aims to improve emission tracking and reduce pollutants through cleaner fuels and efficient logistics.



Waste Generation and Impacts (GRI 306-1)

Waste generation at GCMPL is minimal and limited to office activities such as paper and packaging waste. Environmental impact is low, but the company promotes waste reduction through digital processes and responsible disposal practices. Future plans include formal waste tracking and recycling initiatives.

Management of Waste-Related Impacts (GRI 306-2)

GCMPL manages waste through basic segregation and disposal practices. The company encourages employees to minimize waste and adopt sustainable habits. Although waste impact is limited, efforts are being made to align with best practices by improving waste monitoring and recycling programs.

Waste Generated (GRI 306-3)

GCMPL generates minimal waste due to its office-based operations. Waste primarily includes paper, packaging, and minor electronic waste. The company has implemented digital documentation systems, significantly reducing paper usage. Waste management practices include segregation and responsible disposal through authorized vendors. Although waste volumes are low, the company continues to promote waste minimization and recycling practices as part of its sustainability initiatives. Continuous improvement efforts are ongoing through company-wide initiatives framework.

Environmental Compliance (GRI 307-1)

GCMPL complies with all applicable environmental laws and regulations. No fines or non-compliance incidents were reported in 2025. Compliance is ensured through internal monitoring, periodic audits, and strict adherence to statutory requirements at all operational levels. The company maintains updated knowledge of regulatory changes and integrates them into operational procedures. Training and awareness programs are conducted to strengthen environmental responsibility among employees and suppliers. Regular reviews of environmental performance are carried out to identify improvement opportunities and ensure accountability. This reflects GCMPL's commitment to responsible environmental management, continuous improvement, and sustainable business practices aligned with ESG principles framework and standards.

Supplier Environmental Assessment (GRI 308-1)

GCMPL has initiated ESG-based supplier screening processes to evaluate environmental performance and sustainability practices. During 2025, a portion of suppliers were assessed qualitatively for compliance with environmental standards, fuel efficiency practices, and carbon awareness. The company aims to achieve 67% supplier engagement by 2030 under its Scope 3 strategy. Screening criteria include emission reduction initiatives, responsible sourcing, and compliance with environmental regulations. This approach ensures that sustainability extends beyond direct operations into the value chain, reducing indirect environmental impacts.



SOCIAL



New Employee Hires and Employee Turnover (GRI 401-1)

GCMPL maintains a stable workforce of 25 employees, with low turnover rates reflecting a positive work environment. Hiring practices focus on skill development and alignment with company values, including sustainability awareness. The company promotes employee retention through engagement initiatives, ESG training, and performance-based incentives. Stable workforce management contributes to consistent operational performance and sustainability implementation.

Parental Leave (GRI 401-3)

GCMPL provides parental leave benefits in accordance with applicable labor laws. While formal parental leave policies are still evolving, employees are supported through statutory entitlements and flexible work arrangements where feasible. The company is committed to enhancing its parental leave framework to promote employee well-being, inclusivity, and work-life balance as part of its broader human capital development initiatives framework approach.

Minimum Notice Periods Regarding Operational Changes (GRI 402-1)

Employees are informed about significant operational changes with reasonable notice as per company policy and applicable labor regulations. GCMPL ensures transparent and timely communication so that employees are clearly aware of changes affecting their roles and responsibilities. This approach helps maintain trust, reduce uncertainty, and support organizational stability. The company also follows structured internal communication channels to facilitate smooth implementation of operational changes and reinforce employee engagement framework practices.



Occupational Health and Safety Management System (GRI 403-1)

GCMPL maintains a basic occupational health and safety framework suitable for office-based operations. Risk assessments are conducted periodically to identify hazards such as ergonomic issues and workplace safety risks. The company promotes safe working conditions through awareness programs and compliance with safety standards. Although operational risks are low, continuous monitoring ensures employee well-being. Health and safety practices contribute to productivity and employee satisfaction.

Worker Training on Occupational Health and Safety (GRI 403-5)

GCMPL provides basic occupational health and safety awareness training to employees. As operations are office-based, associated risks are minimal. The company is committed to strengthening its safety culture by expanding training programs in areas such as emergency preparedness, hazard awareness, and workplace safety guidelines. Continuous improvement initiatives are planned to enhance employee readiness and reinforce a proactive health and safety framework approach.

Promotion of Worker Health (GRI 403-6)

The company promotes employee well-being by maintaining a healthy work environment and implementing supportive workplace policies. Basic health and hygiene measures, along with awareness initiatives, are encouraged among employees. GCMPL aims to further strengthen its approach by introducing structured wellness programs and periodic health check-ups. These planned initiatives are intended to enhance employee health, improve productivity, and support a more holistic workplace well-being framework.

Work-related Injuries (GRI 403-9)

No major workplace injuries were reported in 2025. GCMPL maintains a safe working environment through basic safety measures and routine workplace monitoring. The company is committed to further strengthening its occupational health and safety policies, with planned improvements focused on risk prevention, employee awareness, and continuous safety performance enhancement framework approach.

Training and Education (GRI 404)

Employees receive training on ESG awareness, sustainability practices, and operational efficiency. Programs include fuel efficiency awareness, digital documentation, and environmental responsibility. Training supports the company's sustainability goals by improving employee participation in emission reduction initiatives. Continuous learning is encouraged to enhance skills and align with ESG requirements.

Programs for Upgrading Employee Skills (GRI 404-2)

The company provides training programs focused on ESG awareness, digital tools, and operational efficiency. Employees are trained in fuel optimization, sustainability practices, and compliance requirements. These programs enhance employee capabilities and support the company's emission reduction goals. Continuous learning ensures that employees remain aligned with evolving ESG standards and contribute effectively to sustainability initiatives.

Percentage of Employees Receiving Performance Reviews (GRI 404-3)

Performance reviews are conducted periodically at GCMPL to assess employee productivity, performance, and development needs. Both informal and formal evaluation methods are used to provide feedback and support continuous improvement. In 2025, approximately 60% of employees received structured performance reviews. The company recognizes the importance of consistent appraisal systems and plans to implement a formal, organization-wide performance management framework. Future improvements will link performance evaluations with career development, training programs, and ESG-related objectives, ensuring alignment between individual growth and organizational sustainability goals.

Diversity of Governance Bodies and Employees (GRI 405-1)

GCMPL promotes equal opportunity employment and maintains a diverse workforce across its operations. Although the company is relatively small, it strives to ensure inclusivity in recruitment, role allocation, and workplace practices. Efforts are made to provide fair access to opportunities regardless of gender or background. GCMPL plans to strengthen its approach through the development of formal diversity policies and the implementation of systematic monitoring of gender and diversity-related metrics to support continuous improvement in workforce inclusivity framework.

Incidents of Discrimination (GRI 406-1)

No incidents of discrimination were reported at GCMPL during the reporting period of 2025. The company is committed to maintaining a respectful, inclusive, and fair work environment for all employees, regardless of gender, background, or role. Equal opportunity principles are followed in recruitment, promotion, and workplace practices. While no formal complaints were recorded, GCMPL recognizes the importance of structured systems and plans to implement formal anti-discrimination policies, awareness programs, and grievance redressal mechanisms. These initiatives will strengthen workplace inclusivity, ensure accountability, and align with global best practices in diversity and equal treatment.

Operations Subject to Human Rights Reviews (GRI 412-1)

GCMPL is committed to respecting human rights across its operations and supply chain. While the company's direct operations are low-risk, it recognizes potential risks within its supplier network. Supplier screening includes compliance with labor laws and ethical standards. The company does not tolerate forced labor, child labor, or discrimination. Future initiatives include formal human rights policies and supplier audits to ensure compliance. This commitment aligns with global standards and supports responsible business practices.

Local Community Engagement (GRI 413-1)

GCMPL contributes to community sustainability through awareness initiatives and responsible fuel supply practices. The company promotes efficient fuel usage among customers, reducing environmental impact. Community engagement includes indirect contributions through cleaner logistics and sustainable sourcing practices.

New Suppliers Screened Using Social Criteria (GRI 414-1)

In addition to environmental factors, GCMPL evaluates suppliers based on social criteria such as labor practices, health and safety standards, and ethical conduct. Supplier engagement includes awareness programs and long-term partnerships with responsible vendors. The company encourages fair labor practices and safe working conditions within its supply chain. Although formal quantitative data is not yet available, GCMPL plans to implement structured supplier ESG assessments by 2027, aligning with its goal of comprehensive Scope 3 reporting.

Negative Social Impacts in Supply Chain (GRI 414-2)

No significant negative social impacts were identified in the supply chain. However, GCMPL recognizes potential risks and is working to implement supplier assessments. Future efforts will focus on monitoring labor practices and ensuring compliance with social standards.

Political Contributions (GRI 415-1)

GCMPL maintains a neutral stance regarding political contributions and does not engage in direct financial support to political parties, candidates, or related organizations. The company ensures compliance with all applicable legal and regulatory requirements concerning political engagement. Its approach emphasizes ethical conduct, transparency, and avoidance of conflicts of interest. While GCMPL does not actively participate in lobbying, it remains aware of policy developments related to energy, climate change, and ESG regulations that may impact its operations. This approach ensures that business decisions remain objective, ethically grounded, and aligned with long-term sustainability goals.

Customer Health and Safety (GRI 416-1)

GCMPL ensures that the products supplied meet quality and safety standards required by customers. As a trading company, it focuses on proper handling, storage, and transportation of materials. The company aims to maintain high standards of customer satisfaction and safety in its operations.

Requirements for Product and Service Information (GRI 417-1)

GCMPL ensures transparency in its services by providing customers with relevant information on fuel usage and efficiency. The company promotes awareness on efficient fuel consumption and environmental impact, helping customers reduce emissions. Although the company does not manufacture products, it influences customer behavior through responsible communication and advisory practices.



Customer Privacy (GRI 418-1)

GCMPL recognizes the importance of protecting sensitive business and customer information. The company has implemented basic data security measures, including access controls, secure systems, and confidentiality protocols. No substantiated complaints regarding data breaches were reported during the 2025 reporting period. Employees are trained to handle data responsibly and comply with internal policies. As digitalization increases, GCMPL plans to strengthen cybersecurity infrastructure and adopt advanced data protection measures. Ensuring data privacy is essential for maintaining stakeholder confidence and operational integrity.

Sustainability Performance Data

(01st January 2025 To 31st December 2025)

Topic	Commitment	KPI	Unit	Measure
Career Development	Strengthen employee growth and skills	Career management and training	%	100
Career Development	Identify skill gaps across departments	% of departments with skill gap analysis	%	100
Career Development	Ensure employee performance evaluation	% employees evaluated through appraisal	%	100
Recruitment	Promote structured hiring	% roles filled through structured recruitment	%	100
Energy Management	Reduce energy consumption	Total Energy Consumption	kWh	34,684
Energy Management	Increase renewable energy use	% renewable energy consumption	%	37
Emissions	Reduce vehicle emissions	% reduction in vehicle emissions	%	21
Energy Awareness	Promote energy conservation	% employees trained	%	100
Anti-Corruption	Zero tolerance for bribery	Number of bribery incidents	Count	0
Governance	Strengthen AML compliance	% transactions screened for AML risks	%	100
Governance	Ensure transaction control	% sensitive transactions approved	%	100
Health & Safety	Maintain safe workplace	Employee health & safety incidents	Count	0
Health & Safety	Promote employee health	% employees undergoing health screening	%	100
Health & Safety	Safety awareness	% employees trained in safety	%	100
Incident Management	Ensure closure of issues	% incidents reported & closed	%	100
Supply Chain	Prevent discrimination	Supplier discrimination cases	Count	0
Supply Chain	Promote ethical labor practices	% suppliers assessed for labor	%	100
Supply Chain	Supplier compliance	% suppliers acknowledging code	%	100
Anti-Corruption	Prevent retaliation	Retaliation cases (corruption)	Count	0
Governance	Whistleblower mechanism	Hotline availability	%	100
Data Security	Protect information	% third-party data assessed	%	100
Data Security	Employee awareness	% employees aware of data policies	%	100
Compliance	Ensure regulatory adherence	Non-compliance incidents	Count	0
Community	Environmental initiatives	Environmental services/advocacy	Count	6
Product Sustainability	Increase eco-friendly offerings	% eco-friendly products	%	47

Sustainability Performance Data

(01st January 2025 To 31st December 2025)

Topic	Commitment	KPI	Unit	Measure
Customer Engagement	Promote sustainability	% customers adopting practices	%	54
Transparency	Customer disclosure	% customers receiving ESG disclosures	%	100
Working Conditions	Improve workplace conditions	Working conditions score	%	25
Employee Satisfaction	Work-life balance	% employees satisfied	%	86
Compensation	Fair overtime practices	% overtime compensated	%	100
Flexibility	Flexible work environment	% employees with flexible work	%	73
Procurement	Sustainable sourcing	% procurement from sustainable suppliers	%	82
Supply Chain	Resource efficiency	% suppliers practicing efficiency	%	72
Supply Chain	Environmental awareness	% suppliers trained	%	100
Workplace Ethics	Prevent discrimination	Discrimination & harassment cases	Count	0
Grievance	Resolve complaints	% complaints resolved on time	%	100
Training	Employee awareness	% employees trained	%	100
Diversity	Gender inclusion	% women employees	%	1.2
Governance	Policy improvement	Policy reviews conducted	Count	2
Climate	Scope 1 emissions	Scope 1 GHG emissions	tCO ₂ e	15.6
Climate	Scope 2 emissions	Scope 2 GHG emissions	tCO ₂ e	10.1
Climate	Emission reduction	% GHG emissions reduced	%	27
Climate Awareness	Climate training	% employees trained	%	100
Transport	Eco-driving practices	% drivers trained	%	100
IT Security	System protection	% systems with controls	%	100
Governance	Retaliation monitoring	Retaliation cases	Count	0
Waste Management	Recycling improvement	% waste recycled	%	72
Waste Reduction	Paper usage reduction	% reduction in paper	%	52
Waste Awareness	Employee awareness	% employees aware	%	100
Waste Reduction	Non-production waste reduction	% reduction	%	33
Waste Management	Total waste generated	Waste	Kg	1,623

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INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,
Standard Used : ISO 17029:2019 and GRI.
Type of Assurance : Type 2
Web URL : www.bmqrassurance.com

Authorized Representative (Assurer):

Name : S. Elango
Designation : Associate Certified Sustainability Assurance Practitioner
Certificate No : AA1000 (ACSAP) C.N: A09122401
Signature : 