



Business Responsibility and Sustainability Report



Business Responsibility and Sustainability Report

About The Company

Goodluck is a distinguished and forward-looking organization founded by IIT alumni, bringing over 37 years of expertise in manufacturing and exporting a wide array of steel products. Since its inception over three decades ago, the company has carved a niche for itself in the steel industry through its innovative mindset, commitment to excellence, and progressive business approach.

Our comprehensive product portfolio includes ERW Precision & CDW Tubes, Forged Flanges, Custom Forgings, Power & Telecom Towers, Solar Structures, Steel Bridges, ERW Hot Dip Galvanized Pipes, Black Pipes, Black & GI Hollow Sections, CR Coils, Cold Formed Profile, CRCA, Road Safety Products, and Galvanized Plain & Corrugated Sheets. These products are widely used across critical sectors such as infrastructure, automotive, energy, and construction.

Driven by a philosophy of quality and customer-centricity, Goodluck adheres to the highest international standards. We are proud to be certified under **ISO 9001, AS 9100D, IATF 16949, ISO 14001, OH&SMS 45001**, and **CE**, reflecting our dedication to **quality management, environmental sustainability, and occupational health and safety**.

With a strong focus on innovation, technology, and continuous improvement, Goodluck continues to lead the way as a **trusted partner in the global steel industry**, delivering reliable, efficient, and sustainable solutions tailored to client needs.

Business Responsibility and Sustainability Reporting (BRSR) is a mandatory reporting requirement by the Securities & Exchange Board of India (SEBI) for the top 1000 listed companies by market capitalization.

The BRSR principles, based on the National Guidelines on Responsible Business Conduct (NGRBC - set of guidelines introduced by India's Ministry of Corporate Affairs on March 15, 2019, steering Companies towards responsible business practices) advocate for listed companies to embrace sustainable business methods and divulge information on their environmental, social and governance (ESG) performance.

The Company aims to progress in its ESG journey to further its objectives of becoming a sustainable and responsible corporate and hereby presents the standalone BRSR for the financial year 2024- 25, pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In this report, the words – 'Goodluck India Limited', 'Goodluck', 'We', 'Our', 'the Company' are used interchangeably to denote Goodluck India Limited.



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SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L74899DL1986PLC050910
2. **Name of the Listed Entity** – Goodluck India Limited
3. **Year of incorporation** - 1986
4. **Registered office address** – 509, Arunachal Building, Barakhamba Road, Connaught Place, New Delhi - 110001 (INDIA)
5. **Corporate address** - II-F, 166-167, Nehru Nagar, Ambedkar Road, Ghaziabad, Uttar Pradesh – 201001 (INDIA)
6. **E-mail** – goodluck@goodluckindia.com
7. **Telephone** – 0120-4196600
8. **Website** - www.goodluckindia.com
9. **Financial year for which reporting is being done** – FY 2024- 25
10. **Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
BSE Ltd.	530655
National Stock Exchange of India Ltd.	GOODLUCK

11. **Paid-up Capital** – ₹ 6,54,77,018
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. Abhishek Agrawal
 Company Secretary
 Ph.:- 0120-4196600
 Email: - cs@goodluckindia.com
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).** – All disclosures in this report are done on a standalone basis for Goodluck India Limited.
14. **Name of assessment or assurance provider** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.
15. **Type of assessment or assurance obtained** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

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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.	Manufacturing	Metal & Metal Products	100.00

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	ERW & CDW Tubes & Sheets	24105	61.00
2.	Steel Structure	25119	23.00
3.	Forging	25910	16.00

III. Operations

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

Location	Number of plants	Number of offices	Total
National	06	10	16
International	00	00	00

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan India*
International (No. of countries)	48

**It includes 28 States and 8 Union Territories of India.*

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

The contribution of exports accounts for approximately 25% of the total turnover of the company.

c. A brief on types of customers:

The company primarily operates in the business-to-business (B2B) sector, focusing on providing products and services directly to other businesses. While its main operations cater to large-scale clients, a select portion of its offerings is also accessible through retail outlets. The core customer base includes Original Equipment Manufacturers (OEMs), which rely on the company's products for integration into their own goods, as well as governmental bodies and public sector organizations that utilize these solutions for various operational needs.



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IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1259	1232	97.86	27	2.14
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	Total employees (D + E)	1259	1232	97.86	27	2.14
WORKERS						
4.	Permanent (F)	2078	2078	100.00	00	0.00
5.	Other than Permanent (G)	2470	2470	100.00	00	0.00
6.	Total workers (F + G)	4548	4548	100.00	00	0.00

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	00	0.00	00	0.00	00
2.	Other than Permanent (E)	00	0.00	00	0.00	00
3.	Total differently abled employees (D + E)	00	0.00	00	0.00	00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	00	0.00	00	0.00	00
5.	Other than permanent (G)	00	0.00	00	0.00	00
6.	Total differently abled workers (F + G)	00	0.00	00	0.00	00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	08	02	25.00
Key Management Personnel	05	02	40.00

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22. Turnover rate for permanent employees and workers (in percent)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26.74	19.61	26.59	30.02	7.84	29.45	22.08	40.00	31.04
Permanent Workers	35.30	0.00	35.30	30.27	0.00	30.27	23.77	0.00	11.89

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

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

S. No	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Goodluck Infrapower Pvt Ltd	Subsidiary	100.00	No
2.	GLS Steel India Ltd.	Subsidiary	100.00	No
3.	GLS Engineering India Ltd	Subsidiary	100.00	No
4.	GLS Metalics India Ltd	Subsidiary	100.00	No
5.	Goodluck Defence and Aerospace Limited	Subsidiary	79.43	No

VI. CSR Details

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

II. Turnover (in Rs.) – 3,93,589.06 Lakhs

III. Net worth (in Rs.) – 1,21,099.19 Lakhs



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VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company has established a grievance redressal committee where the aggrieved members of the community can come and report their grievance in the grievance register.	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes, the Company has established a grievance redressal mechanism to address any concerns or issues raised by its shareholders and investors. If any shareholder or investor experiences dissatisfaction or encounters problems, they can formally submit their grievances via email at investor@goodluckindia.com.	Nil	Nil	None	Nil	Nil	None
Shareholders	shareholder or investor experiences dissatisfaction or encounters problems, they can formally submit their grievances via email at investor@goodluckindia.com.	03	Nil	Resolved to the satisfaction of shareholder	4	Nil	Resolved to the satisfaction of shareholder
Employees and workers	Yes	Nil	Nil	None	Nil	Nil	None
Customers	Yes Customer complaints are promptly and satisfactorily resolved by the company. However, there is currently no quantifiable data available to measure this aspect.						
Value Chain Partners	Yes	Nil	Nil	None	Nil	Nil	None
Other (please specify)	Nil	Nil	Nil	None	Nil	Nil	None

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26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	GHG emission	Risk	The production of iron and steel, along with on-site fuel combustion, releases substantial amounts of carbon dioxide and methane into the atmosphere. However, advancements in steel manufacturing technology have led to a reduction in greenhouse gas (GHG) emissions per ton of steel produced. In response to climate change concerns, regulatory measures aimed at curbing GHG emissions may result in increased compliance costs and risks for iron and steel companies.	To effectively address these challenges, the company has implemented a range of strategies to reduce GHG-related risks. These include adopting energy-efficient technologies, transitioning to renewable energy sources, optimizing transportation logistics, promoting sustainable practices among suppliers, investing in carbon offset initiatives, conducting comprehensive climate risk assessments, and maintaining transparent communication with stakeholders. Through these efforts, the company has successfully minimized its environmental impact and strengthened its resilience against climate-related risks.	Negative Implication (There were no negative financial implications for the FY 24-25)
2.	Air risk quality	Risk	Air quality is identified as a critical concern due to its significant impact on both health and operational performance. Poor air quality can lead to serious health issues affecting not only the local community but also the workforce. These health challenges can, in turn, influence business operations through increased healthcare costs, reduced productivity, and potential legal liabilities.	To address the risks associated with air quality, our company adopts a proactive approach focused on prevention and continuous improvement. We aim to reduce emissions by implementing advanced technologies, optimizing operational processes, and monitoring air quality in real-time. Our strategy also includes collaborating with local communities and environmental experts, transitioning to renewable energy sources, investing in sustainable infrastructure, ensuring compliance with environmental regulations, and providing education and training for employees. Through this comprehensive approach, we demonstrate our commitment to mitigating air quality risks and promoting a cleaner, healthier environment for all.	Negative Implication (There were no negative financial implications for the FY 24-25)



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Waste & risk hazardous materials management	Risk	The management of waste and hazardous materials is recognized as a critical risk due to its potential to harm the environment, create legal liabilities, damage reputations, and disrupt business operations. Inefficient waste management can lead to pollution, regulatory challenges, and health risks, all of which can significantly impact both environmental sustainability and organizational performance.	<p>To address these risks, the company takes a proactive and comprehensive approach to managing hazardous waste. Our focus is on reducing waste generation and ensuring the safe, responsible disposal of hazardous materials in strict adherence to regulatory requirements. We also promote recycling initiatives, utilize advanced technologies, and provide thorough training for employees to support these practices.</p> <p>Furthermore, we have established robust emergency response protocols and work closely with our suppliers to enhance preparedness and uphold ethical standards. Regular audits are conducted to ensure compliance and continuous improvement, reinforcing our commitment to building and maintaining stakeholder trust. Through this multidimensional strategy, we aim to minimize risks, foster sustainability, and protect both the environment and the communities in which we operate.</p>	<p>Negative Implication</p> <p>(There were no negative financial implications for the FY 24-25)</p>
4.	Employee Health & safety	Opportunity	The company has established a range of health and safety management initiatives, including the provision of daycare services for children of all the employees and workers. Our approach encompasses several key areas, such as comprehensive risk assessments, in-depth training programs, clear and standardized procedures, ergonomic workplace designs, proper handling of hazardous materials, emergency preparedness, wellness and health initiatives, continuous monitoring, and more. Through these measures, we effectively mitigate risks, enhance productivity, and demonstrate our strong commitment to ethical practices and the well-being of our employees.	Not Applicable	Positive Implication

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. (Yes/No)	y	y	y	y	y	y	y	y	y
b. Has the policy been approved by the Board? (Yes/No)	The Board of Directors approve the Policies developed in accordance with applicable statutory requirements. Further the other policies, which are formulated by the relevant Business or Function Heads, are approved by the Managing Director and/ or the appropriate Business/ Function Head, as applicable.								
c. Web Link of the Policies, if available	Please refer the table below:								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	Anti-bribery & Anti-corruption	https://www.goodluckindia.com/pdf/Anti-CorruptionBriberyPolicy.pdf	P1
2.	Related Party Transaction Policy	https://www.goodluckindia.com/pdf/rpt-policy-goodluck.pdf	P1
3.	Familiarization programme for Independent Directors	https://www.goodluckindia.com/pdf/familiarization-programme.pdf	P1
4.	Whistle Blower Policy	https://www.goodluckindia.com/pdf/vigil-mechanism.pdf	P1
5.	Archival Policy	https://www.goodluckindia.com/pdf/records-archives-management-policy.pdf	P1
6.	Nomination & Remuneration Policy	https://www.goodluckindia.com/pdf/nomination-and-remuneration-policy.pdf	P3
7.	Dividend distribution policy	https://www.goodluckindia.com/pdf/dividend-distribution-policy.pdf	P3
8.	Policy for determining Material Subsidiaries	https://www.goodluckindia.com/pdf/2025/feb/Policy-for-Determinig-Material-Subsidiaries.pdf	P4
9.	Materiality of Events	https://www.goodluckindia.com/pdf/policy-for-determination-of-materiality-of-events-information.pdf	P4
10.	Policy on Equal Opportunity - Part of code of conduct	https://www.goodluckindia.com/investors.php	P3, P8
11.	IT Policy	Internal	P9
12.	Environment, Health and Safety Policy	Internal	P2, P6
13.	Skill Upgradation Policy	Internal	P3



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Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
14.	Human Rights and Labour Practices Policy	Internal	P3
15.	Child Labour	Internal	P5
16.	Human rights and Labour Practices Policy	Internal	P5
17.	HSE/ Environment	Internal	P5
18.	Freedom of Association	Internal	P6

2. Whether the entity has translated the policy into procedures. (Yes / No)

Yes

3. Do the enlisted policies extend to your value chain partners? (Yes/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.

The aforementioned policies are aligned with the principles outlined in the National Guidelines on Responsible Business Conduct (NGRBC). Furthermore, the company has earned ISO certifications for its plants, as detailed below:

GOODLUCK METALLICS

Survey No. 495-502, Village: Sikra, Taluka: Bhachau, District: Kutch, Gujarat - 370140

- ISO 9001:2015 - Quality Management System, Principle 2 (Provide goods and services sustainably), Principle 9 (Customer value).
- ISO 14001:2015 - Environmental Management System, Principle 6 (Respect & make efforts to protect environment).
- ISO 45001:2018 - Occupational Health and Safety Management System, Principle 3 (Employee well-being), Principle 5 (Human rights, safe workplaces).
- IATF 16949:2016 - Quality Management System, Principle 2 (Sustainable goods/ services), Principle 9 (Customer value).

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	<p>GOODLUCK INDUSTRIES</p> <p>A-51 & A-59, Sikandrabad Industrial Area, District: Bulandshahr, Uttar Pradesh - 203505</p> <ul style="list-style-type: none"> • ISO 14001:2015 - Environmental Management System, Principle 6 (Environment protection). • ISO 45001:2018 - Occupational Health and Safety Management System, Principle 3 (Employee well-being), Principle 5 (Human rights & safe work). • IATF 16949:2016 - Quality Management System, Principle 2 (Sustainable production), Principle 9 (Customer value & product responsibility). • EN ISO 9001:2015 - Quality Management System, Principle 2 (Sustainable goods & services), Principle 9 (Customer value).
	<p>GOODLUCK INDIA LIMITED</p> <p>A-42 & 45, Industrial Area, Sikandrabad, Uttar Pradesh</p> <ul style="list-style-type: none"> • ISO 14001:2015 – Environmental Management System - Principle 6 (Environment protection) • ISO 9001:2015 – Quality Management System - Principle 2 (Sustainable goods & services), Principle 9 (Customer value) • ISO 45001:2018 – Occupational Health & Safety Management System - Principle 3 (Employee well-being), Principle 5 (Human rights & safe work) • Certificate of Conformity – Factory Production Control - Principle 2 (Sustainable production), Principle 9 (Customer value) • Certificate of Conformity 2014/68/EU – Pressure Equipment Directive - Principle 2 (Sustainable goods/services), Principle 9 (Customer value) • EN 10255:2004 + A1:2007 – DNV Certificate (Factory Production Control) - Principle 2, Principle 9 • EN 10219-1:2006 – DNV Certificate (Factory Production Control) - Principle 2, Principle 9



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	<p>GOODLUCK ENGINEERING CO.</p> <ul style="list-style-type: none"> Khasra No. 2839, Dhoom Manikpur, Dadri, Gautambudh Nagar – 203207 ISO 9001:2015 – Quality Management System - Principle 2, Principle 9 BE EN ISO 9001:2015 – Quality Management System Standards - Principle 2, Principle 9 ISO 14001:2015 – Environmental Management System - Principle 6 ISO 45001:2018 – Occupational Health & Safety Management System - Principle 3, Principle 5 QMS – Directive 2014/68/EU (Manufacturer of Materials) - Principle 2, Principle 9 ABS Certificate – Forging Facility Process Approval - Principle 2, Principle 9 ATF 16949 – First Edition - Principle 2, Principle 9 ISO/IEC 17025:2017 – Testing & Calibration Laboratories - Principle 9 (Customer value – product quality/testing) <p>GOODLUCK INDIA LIMITED</p> <ul style="list-style-type: none"> PlotNo. D2, D3 & D4, UPSIDC Gopalpur Industrial Area, Village Rajarampur, Sikandrabad, Dist. Bulandshahr – 203205 ISO 14001:2015 – Environmental Management System - Principle 6 ISO 9001:2015 – Quality Management System - Principle 2, Principle 9 ISO 45001:2018 – Occupational Health & Safety Management System - Principle 3, Principle 5 Certificate of Conformity – Factory Production Control - Principle 2, Principle 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company aims to develop a clear ESG (Environmental, Social, and Governance) strategy to launch its ESG program. It has further planned to keep its key stakeholders informed about the progress made in this effort. This proactive approach highlights the company's ability to manage risks, maintain profitability, and uphold a strong sense of accountability.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	
Governance, leadership and oversight	
6. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	
<p>Goodluck India Limited remains steadfast in its commitment to responsible and sustainable business practices, consistently upholding the highest standards in environmental conservation, employee well-being, and corporate governance. Through our focus on environmental stewardship, we strive to reduce our ecological footprint by adopting green technologies, optimizing resource utilization, and implementing effective waste reduction measures.</p> <p>Our people, we cultivate a workplace culture that prioritizes safety, health, inclusivity, and continuous learning, enabling employees to grow both personally and professionally while contributing to the company's long-term success.</p> <p>Our commitment to strong governance is reflected in transparent decision-making, ethical conduct, and strict compliance with regulatory standards. By embedding accountability and integrity across our operations, we aim to reinforce the trust and confidence of all our stakeholders.</p>	
-Mr. Nitin Garg	
Director	

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8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Nitin Garg, Director 0120- 4196600 goodluck@goodluckindia.com
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.	The Board of Directors are responsible for decision making on sustainability related issues. They evaluate all risks, including sustainability risks, and monitors the effectiveness of mitigation measures.



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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken 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	Yes									Periodically								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There have been no significant instances of material non-compliance documented. Operational challenges are addressed promptly as they occur. Each functional head is accountable for overseeing and ensuring compliance with the regulations relevant to their specific responsibilities.									Ongoing								
	P 1		P 2		P 3		P 4		P 5		P 6		P 7		P 8		P 9	
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.	In addition to regular internal evaluations at the board and committee levels, the company seeks assurance and confidence in its policies, procedures, and codes through periodic audits conducted by external agencies. For this report, an extensive review of the implementation and effectiveness of the policies outlined in this section was carried out by Dhir and Dhir Associates, a renowned law firm.																	
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:																		
Questions	P 1		P 2		P 3		P 4		P 5		P 6		P 7		P 8		P 9	
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable																	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																		
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)																		
It is planned to be done in the next financial year (Yes/No)																		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	02	<ul style="list-style-type: none"> Overview about the Company and its business 	100.00
Key Managerial Personnel	02	<ul style="list-style-type: none"> Regulatory Updates Future Outlooks 	100.00
Employees other than BoD and KMPs	22	<ul style="list-style-type: none"> Office Etiquette Customer First Batch 5S and Kaizen Furnace Process Rust Control and Oil Management Effective Use of Nitrogen Gas MDP Safety Mac UT Awareness Metallurgy and Heat Treatment 	100.00
Workers	211	<ul style="list-style-type: none"> Special Processes and Product Safety Office etiquettes, On-the-Job Training and Supervisor Behavioural Safety Lean & Quality Tools (5S and Kaizen, FIFO, FMEA, 7 QC Tools, SPC, MSA, 8D Problem Solving) IT Security, ERP Usage, and Communication Human Rights, Diversity, Anti-Discrimination, and Harassment Awareness 	>90.00



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		<ul style="list-style-type: none"> Customer Complaint Handling and CAPA Implementation Safe Operation of machinery Raw Material Storage, Identification, and Procurement Assessment and Quality Procedures Metallurgical & Mechanical Test Sample Removal Purchasing Control and Process Control Procedures Awareness of ISO Standards Industrial Pollution Control and Environmental Safety Fire Safety, Electrical Safety, and Hazardous Waste Management 	
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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 (basis the 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 agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil				
Settlement					
Compounding Fee					

Non-Monetary

Imprisonment	Nil				
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable	Not Applicable

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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.

To reinforce the Company's commitment to ethical corporate conduct and actively address corruption, the company has developed a robust anti-corruption and anti-bribery policy. This policy sets forth strict guidelines and measures to prevent any form of corrupt practices, including bribery, within the organization. Through the implementation of this policy, the company strives to promote transparency, accountability, and integrity across all operations, cultivating a culture rooted in honesty and ethical behavior among employees and stakeholders.

Web-link: <https://www.goodluckindia.com/pdf/Anti-CorruptionBriberyPolicy.pdf>

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

	FY 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

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.

The company has not faced any regulatory fines in the financial year. To promote transparency, the company has implemented a conflict-of-interest policy within its code of conduct, reflecting its commitment to openness. In accordance with the Companies Act, this policy mandates that Directors disclose any potential conflicts of interest to the Board or relevant Committees and comply with applicable laws to prevent undue influence on decision-making processes. Additionally, to reaffirm their commitment to ethical conduct and strong governance, Directors are required to regularly submit the necessary disclosures to the Board or the appropriate Committees.

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	14.85	18.76



Business Responsibility and Sustainability Report

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0.00	0.00
	b. Number of trading houses where purchases and made from	00	00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	9.8	10.6
	b. Number of dealers/distributors to whom sales are made	316	177.00
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	44.22	44.33
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.00	0.00
	b. Sales (Sales to related parties/Total Sales)	0.00	0.00
	a. Loans & advances (Loans & advances given to related parties/Total loans & advances)	43.14	0.29
	d. Investments (Investments in related parties/ Total Investments made)	0.00	89.78

Leadership Indicators

1. Awareness programs conducted for value chain partners on any of the Principles during the financial year

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done such partners) under the awareness programs
1	ESG & GHG	0.22

Although we did not conduct in the reporting year, we have developed the programs and are planning to implement it in the upcoming years.

⁷ The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

⁸ The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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**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.**

The company has integrated a Conflict of Interest policy as a key component of its Code of Conduct. This policy imposes an obligation on all directors and employees to disclose relevant information and ensure that their personal or professional relationships do not conflict with the company's operations or their roles within the organization. In cases where conflicts of interest arise, the individuals involved may be subject to disciplinary measures. This proactive approach reflects the company's strong commitment to maintaining operational integrity and upholding the highest ethical standards.

<https://www.goodluckindia.com/investors.php>



Business Responsibility and Sustainability Report

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.**

	2024-25	2023-24	Details of Improvements in environmental and social impacts
R&D	The Capex and R&D expenditures in relation to their potential to improve the social and environmental aspects of the operations, cannot be identified separately as these costs are integral to the project.		
Capex			

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

The Company has procedures in place for sustainable sourcing. These include a Supplier Code of Conduct, supplier screening and audits, promotion of local and ethical sourcing, adoption of lifecycle and circular economy practices, and a mechanism for continuous improvement.

- b. If yes, what percentage of inputs were sourced sustainably?**

The Company has initiated sustainable sourcing practices through SOPs and supplier evaluations; however, the exact percentage of inputs sourced sustainably is not presently ascertainable. The Company is working towards establishing a systematic data collection and monitoring mechanism to report this percentage in the coming years.

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.**

The Company manages end-of-life products through authorized channels in compliance with applicable laws. For plastics (including packaging), the Company is registered as a Brand Owner with CPCB and fulfills its EPR obligations by engaging authorized Plastic Waste Processors. E-waste is handed over to CPCB/SPCB approved recyclers, while hazardous waste such as used oils and residues is disposed of through authorized TSDFs. Other wastes are segregated at source, with recyclables sent to authorized recyclers and inert/biodegradable waste disposed of safely through municipal/industrial systems.

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

Yes, Extended Producer Responsibility (EPR) is applicable to the activities of Goodluck India Limited. The Company has obtained registration as a Brand Owner under Rule 13(2) of the Plastic Waste Management Rules, 2016. The Company's waste collection and disposal activities are aligned with the EPR Action Plan submitted to CPCB. Compliance status is monitored and verified through the CPCB online portal, as CPCB does not issue separate acknowledgments for compliance submissions.

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Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
24105	ERW & CDW Tubes and Sheets	63.00	Cradle to Gate	Yes	No

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
ERW & CDW Tubes and Sheets	High energy use and GHG emissions, acidification/eutrophication risks, non-hazardous waste generation, and ~5% product loss at end-of-life recycling.	<ul style="list-style-type: none"> Upgraded to energy-efficient manufacturing processes. Use of water-based epoxy coatings to improve durability and reduce replacements. Implementation of ISO 14001 environmental management practices for emission and waste control. Ensuring ~95% recyclability of steel pipes at end-of-life to support circular economy.

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 2024-25	FY 2023-24

The Company is currently not using any recycled or reused input material.



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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 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	00	00	3.462	The percentage of recycled or reused input materials compared to the total materials used for production has not been quantified.		
E-waste	00	00	0.129			
Hazardous Waste- Incineration	00	00	1. 2.873			
1. Handgloves and Cotton Waste			2. 3.187			
2. Oily Sludge						
Hazardous Waste- Used Oil	00	1.562	00			
Hazardous Waste- Land Filling	00	00	32391.462			
Other waste-						
Bio-medical waste	00	00	0.05			
Battery Waste	00	1.427	00			
Zinc Ass and Dross	00	1809.914	00			
Iron Scrap	00	47177.359	00			

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 percentage of products sold) for each product category
Nil	Nil

Business Responsibility and Sustainability Report

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:

% of employees covered by

	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number	% (B/A)	Number	% (C/A)	Number	% (D/A)	Number	% (E/A)	Number	% (F/A)
		(B)		(C)		(D)		(E)		(F)	
Permanent Employees											
Male	1232	1232	100.00	1232	100.00	00	0.00	1232	100.00	1232	100.00
Female	27	27	100.00	27	100.00	27	100.00	00	0.00	27	100.00
Total	1259	1259	100.00	1259	100.00	1277	100.00	1232	100.00	1259	100.00
Other than Permanent Employees											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00

*Percentage of (D) & (E) – maternity & paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

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

% of employees covered by

	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number	% (B/A)	Number	% (C/A)	Number	% (D/A)	Number	% (E/A)	Number	% (F/A)
		(B)		(C)		(D)		(E)		(F)	
Permanent workers											
Male	2078	2078	100.00	2078	100.00	00	0.00	00	0.00	2078	100.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	2078	2078	100.00	2078	100.00	00	0.00	00	0.00	2078	100.00
Other than Permanent workers											
Male	2470	2470	100.00	2470	100.00	00	0.00	00	0.00	2470	100.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	2470	2470	100.00	2470	100.00	00	0.00	00	0.00	2470	100.00

*Percentage of (D) & (E) – maternity & paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

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- c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format⁹ :

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.03	0.05

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

Benefits	FY 2024-25			FY 2023-24		
	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	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	100.00	100.00	Yes	100.00	100.00	Yes

* All permanent employees, including permanent staff, receive compensation exceeding the ESI threshold, rendering them ineligible for ESI benefits.

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.

The company has ensured that all its premises and offices are fully accessible to employees and workers with disabilities. The company has proactively designed and equipped its facilities to accommodate the needs of differently-abled individuals, creating an inclusive and barrier-free environment that promotes equal opportunities for all.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The company is dedicated to fostering equal opportunities in the workplace, ensuring a supportive and non-discriminatory environment for all employees and workers. This commitment is embodied in its equal opportunity policy, which is designed to promote fairness, diversity, and inclusion across all levels of the organization. The policy reinforces the company's dedication to upholding human rights, eliminating biases, and creating a workplace where everyone has the chance to thrive based on their skills and abilities.

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

Gender	Permanent Employees		Permanent workers	
	Male	Retention rate	Return to work rate	Retention rate
Male	During the reporting period, there were no instances of parental leave being taken.			
Female				
Total				

Business Responsibility and Sustainability Report

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>The company has implemented a proactive grievance management system to effectively address the concerns of employees and workers in a hassle free manner. A grievance register is conveniently placed at the entrance gate, allowing staff to easily record their issues during working hours. Once a grievance is submitted, the Grievance Redressal Committee promptly takes charge, with a dedicated commitment to resolving the matter within 48 hours</p> <p>To promote transparency and open communication, the names and contact details of the committee members are clearly displayed on the notice board. This ensures that employees know exactly whom to approach for support. This structured and accessible grievance mechanism is designed to provide a smooth, efficient process for raising concerns, fostering a workplace culture where issues are addressed promptly and fairly, thereby enhancing employee satisfaction and trust in management.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25			FY 2023-24		
	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, the employees and workers of the company are not affiliated with any associations or unions.					
Male						
Female						
Total Permanent Worker						
Male						
Female						



Business Responsibility and Sustainability Report

8. Details of training given to employees and workers:

	FY 2024-25					FY 2023-24				
	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	1232	1163	94.39	1162	94.31	1026	929	90.54	857	83.53
Female	27	27	100.00	25	92.59	25	19	76	18	72
Total	1259	1190	94.31	1187	94.28	1051	948	90.19	875	83.25
Workers										
Male	2078	1396	67.17	1396	67.17	1596	1556	97.49	1404	87.96
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Total	2078	1396	67.17	1396	67.17	1596	1556	97.49	1404	87.96

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

	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1232	811	65.82	1026	815	79.43
Female	27	27	100.00	25	25	100.00
Total	1259	838	66.56	1051	840	79.92
Workers						
Male	2078	1596	76.80	1596	1456	91.22
Female	00	00	0.00	00	00	0.00
Total	2078	1596	76.80	1596	1456	91.22

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?

Goodluck India is deeply committed to safeguarding the well-being of its employees through a comprehensive occupational health and safety management system. The company conducts Hazard Identification and Risk Assessment (HIRA), which systematically identifies and assesses potential workplace hazards, while implementing and continuously monitoring effective strategies to mitigate these risks. Adherence to the OHS 593001 standard further highlights the company's dedication to upholding stringent occupational health and safety practices, ensuring a safe and secure working environment for all.

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

The company acknowledges its responsibility to identify and effectively address workplace hazards. It conducts thorough hazard identification and risk assessment studies across different departmental activities. These assessments guide the implementation of targeted control measures to manage and reduce the identified risks. This structured approach enables the company to consistently identify and evaluate both routine and non-routine work-related hazards, ensuring ongoing workplace safety and risk mitigation.

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

Yes, the company has developed a structured framework designed to prioritize employee safety by enabling them to report any work-related hazards promptly. The procedures for reporting hazards and responding to unsafe conditions are clearly outlined in the company's comprehensive Hazard Identification and Risk Assessment (HIRA) documentation. This approach ensures that workplace risks are systematically identified, assessed, and managed, thereby promoting a safer and more secure working environment for all employees.

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

The company offers employees and workers access to non-occupational medical and healthcare services, including general medical care, preventive check-ups, and specialist consultations. This support reflects the company's commitment to the overall well-being of its workforce, promoting a healthy and balanced work environment.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.72	0.82
	Workers	2.58	2.15
Total recordable work-related injuries	Employees	05	02
	Workers	27	23
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The company has introduced various initiatives to promote a safe and healthy work environment, with a particular emphasis on Training and Development. Employees actively engage in safety training programs that address potential hazards, effective safety practices, and emergency response protocols. These initiatives are designed to strengthen employees' awareness and competencies in workplace safety, fostering a culture of safety and health consciousness throughout the organization.



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

	FY 2024-25			FY 2023-24		
	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	None	Nil	Nil	None
Health & Safety	Nil	Nil	None	Nil	Nil	None

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	100.00
Working Conditions	100.00

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.

Nil, there were no significant risks or concerns reported during the current reporting period.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, the company extends insurance policies in the event of death of employees or workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The company currently lacks a formal mechanism to monitor statutory compliance among its value chain partners and instead relies on informal methods to ensure that statutory dues have been deducted and deposited by the value chain partners.

3. 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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

The company does not formally provide transition assistance programs to its employees or workers, but it actively planning to establish and implement transition assistance programs to facilitate continued employability.

5. 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	Nil
Working Conditions	Nil

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

Not Applicable as no assessment was carried out in the reporting year.



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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.

Stakeholders are integral to the company's operations, and the Company is dedicated to fostering strong, mutually beneficial relationships with them. It has adopted a systematic approach to categorize stakeholders, encompassing both internal groups (such as employees and management) and external parties (including customers, suppliers, investors, and regulatory bodies). This classification is based on their level of influence on the company's activities and decision-making processes.

The company identifies stakeholders through a combination of methods, including stakeholder mapping, analyzing the company's value chain, reviewing regulatory requirements, and considering the social, environmental, and economic impacts of its operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> Email Brochure Meetings Exhibitions Website 	Regular and on need basis	<ul style="list-style-type: none"> Product availability Customer centric requirements Sales realization New market avenue
Employees	No	<ul style="list-style-type: none"> Email Face to face Employees initiative Get together 		<ul style="list-style-type: none"> Working environment Career enhancement Long-term strategy plans, training and awareness Health, safety and engagement initiatives Encouragement to Work

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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	<ul style="list-style-type: none"> Email Brochure Meeting Exhibitions 	Regular and on need basis	<ul style="list-style-type: none"> Raw material availability Future needs Customer centric requirements
Investors	No	<ul style="list-style-type: none"> Email Press release Open-ended con calls Annual Report 	Ongoing	<ul style="list-style-type: none"> Query resolution Company performance Companies outlook
Communities	No	<ul style="list-style-type: none"> Local leaders Physical visit Mail communication Media coverage 	Regular and on need basis	<ul style="list-style-type: none"> Welfare programmes Support to community

Leadership Indicators

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

The company has established a structured approach to engage with stakeholders and the Board on environmental, social, and governance (ESG) matters. This process begins with identifying key stakeholders and addressing critical issues through various methods, such as surveys and meetings, to gather their input. The collected feedback is then consolidated into a detailed report, which is presented to the Board to support informed decision-making and strategic planning. To maintain transparency, the company communicates its decisions through multiple channels, demonstrating its commitment to incorporating stakeholder feedback into its responsible and sustainable business practices.

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.

The company actively engages with stakeholders to effectively address and manage environmental and social challenges. For instance,



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feedback from local communities has driven improvements in emissions control and waste management practices. Employee insights have contributed to the development of enhanced safety protocols and more comprehensive wellness programs. Further, collaboration with suppliers has led to the enactment of a code of conduct that promotes ethical and sustainable business practices. These examples highlight how stakeholder input plays a vital role in shaping the company's policies and practices, reinforcing its commitment to responsible and impactful operations.

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

The company is committed to strengthening its engagement with marginalized communities by improving access to education and healthcare. It supports employees through flexible working hours and family-friendly initiatives, demonstrating its dedication to gender equality and fostering a safe, inclusive work environment. Additionally, the company collaborates strategically with suppliers to empower local businesses owned by marginalized groups. Through Corporate Social Responsibility (CSR) activities, the Company also addresses the concerns of vulnerable groups, focusing on areas such as community development, health, and education. These proactive efforts reflect the company's focus on generating meaningful, positive impacts for vulnerable stakeholders.

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PRINCIPLE 5: Businesses should respect and promote human rights

Essentials 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 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	1259	1253	99.52	1051	1051	100.00
Other than permanent	00	00	0.00	00	00	0.00
Total Employees	1259	1253	99.52	1051	1051	100.00
Workers						
Permanent	2078	1997	96.10	1596	1596	100.00
Other than permanent	2470	2442	98.86	2677	00	0.00
Total Workers	4548	4439	97.60	4273	1596	37.25

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

	FY 2024-25					FY 2023-24				
	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	1259	13	1.03	1246	98.97	1051	65	6.20	986	93.80
Male	1232	13	1.05	1219	98.95	1026	60	5.85	966	94.15
Female	27	00	0.00	27	100.00	25	5	20.00	20	80.00
Other than Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Workers										
Permanent	2078	495	23.82	1583	76.18	1596	503	31.50	1093	68.50
Male	2078	495	23.82	1583	76.18	1596	503	31.50	1093	68.50
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Other than Permanent	2470	2273	92.02	197	7.98	2677	1819	68.00	858	32.00
Male	2470	2273	92.02	197	7.98	2677	1819	68.00	858	32.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00



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3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (Rs./Monthly)	Number	Median remuneration/ Salary/ Wages of respective category (Rs./Monthly)
Board of Directors (BoD)	04	21,93,300	00	00
Key Managerial Personnel	06	18,09,967	00	00
Employees other than BoD and KMP	1226	20,000	27	35,069
Workers	2078	12,994	00	00

b. Gross wages paid to females as % of total wages paid by the entity, in the following format¹⁰:

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	4.40	1.28

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)

The HR team is the focal point responsible for addressing human rights impacts or issues. To address human rights concerns, employees are encouraged to communicate directly with the HR team, which is committed to offering timely and effective support. The company is dedicated to enhancing the work environment for its employees and workers.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The company is dedicated to ensuring a safe and secure work environment by establishing several key committees to support this objective. These include the Works Committee, Grievance Committee, Internal Complaints Committee under POSH, and the Whistle-Blower Committee. Each of these bodies is focused on effectively addressing and resolving concerns related to human rights within the organization. The company takes immediate cognizance of any human rights issue, ensuring prompt action and resolution to uphold the dignity and rights of the entire workforce.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	Nil	None	Nil	Nil	None
Discrimination at workplace	Nil	Nil	None	Nil	Nil	None

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	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Child Labour	Nil	Nil	None	Nil	Nil	None
Forced Labour/ Involuntary Labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other Human Rights related issues	Nil	Nil	None	Nil	Nil	None

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format¹¹:

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The company is committed to maintaining a safe and secure workplace through the implementation of its POSH (Prevention of Sexual Harassment) policy, supported by dedicated internal committees focused on addressing harassment effectively. To further strengthen its commitment to workplace integrity, the company has established a proactive whistle-blower policy, allowing employees to report concerns confidentially while safeguarding them from any form of retaliation. This comprehensive approach not only fosters a respectful and inclusive work environment but also encourages transparency, accountability, and the protection of employees' rights.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, the Company ensures that all pertinent and essential clauses pertaining to human rights are incorporated into its contracts and commercial agreements.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% plants and officers were assessed.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Others- please specify	



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

The company did not identify any significant risks through the assessments of plants and offices. However, Goodluck has strong mechanisms in place to effectively address any human rights issues that may emerge.

Leadership Indicators

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

The company is deeply committed to employee well-being and has incorporated a grievance redressal policy within its code of conduct to address concerns effectively. This policy provides a clear framework for employees to voice their issues, ensuring that their rights are respected and upheld. During the reporting period, no human rights issues were reported, reflecting the company's proactive approach to maintaining a respectful and ethical work environment.

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

No human rights due diligence was conducted by the Company during the financial year.

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?

Goodluck has ensured that its premises and offices are fully accessible to employees and workers with disabilities. We have thoughtfully designed and equipped our facilities to meet the needs of differently-abled individuals, creating a barrier-free environment that promotes equal opportunities for all. The Company is committed to creating an inclusive environment by regularly enhancing its infrastructure.

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	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others – please specify	

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

Not Applicable

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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 format¹²:

Parameter	FY 2024-25 (In megajoules)	FY 2023-24 (In megajoules)
From renewable sources		
Total electricity consumption (A)	1,09,036.96	91,597.92
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	1,09,036.96	91,597.92
From non-renewable sources		
Total electricity consumption (D)	1,58,414.44	1,37,449.92
Total fuel consumption (E)	6,73,897.95	5,44,802.37
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	8,32,312.39	6,82,252.29
Total energy consumed (A+B+C+D+E+F)	9,41,349.35	7,73,850.21
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) -GJ/Rs	0.000032	0.000022
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) -GJ/USD	0.00066	0.00049
Energy intensity in terms of physical output- GJ/Metric tonne	2.13	2.02
Energy intensity (optional) – GJ/Employee	747.70	736.30

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, independent assessment is carried out by an external agency, especially through DQS, to ensure all the compliances and quality standards are adhered to.



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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

The company is not identified as a designated consumer under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2024-25	FY 2023-24
(i) Surface water	20,323.00	24,749.00
(ii) Groundwater	2,95,708.05	3,39,075.00
(iii) Third party water	–	–
(iv) Seawater / desalinated water	–	–
(v) Others -	–	–
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,16,031.05	3,63,824.00
Total volume of water consumption (in kilolitres)	2,06,655.17	2,60,864.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - Kilolitres/Rs	0.0000071	0.0000074
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00015	0.00017
(Total water consumption / Revenue from operations adjusted for PPP) - Kilolitres/USD		
Water intensity in terms of physical output - Kilolitres /Metric tonne	0.47	0.68
Water intensity (optional) – Kilolitres/employee	164.14	248.21

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

Yes, the company carefully monitors its water management practices. Independent assessment is conducted by Dwece Management Private Limited, an external agency authorized by the Central Ground Water Authority (CGWA).

4. Provide the following details related to water discharged

	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(ii) To Groundwater		
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(iii) To Seawater		

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	FY 2024-25	FY 2023-24
- No treatment	—	—
- With treatment – please specify level of treatment	—	—
(iv) Sent to third-parties – (Industrial Drainage)		
- No treatment	—	—
- With treatment – Primary, Secondary and Tertiary	1,09,375.88	1,02,960.00
(v) Others		
- No treatment	—	—
- With treatment	—	—
Total water discharged (in kilolitres)	1,09,375.88	1,02,960.00

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

Yes, the company carefully monitors its water management practices. Independent assessment is conducted by Dwece Management Private Limited, an external agency authorized by the Central Ground Water Authority (CGWA). The agreement with Dwece Management Private Limited ensures that the company's water management processes are closely monitored and are in adherence with the regulatory compliance.

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

Yes, the company has implemented a Zero Liquid Discharge (ZLD) system in three of its operational units. In the remaining three units, treated wastewater is responsibly discharged into industrial drainage systems, strictly adhering to regulatory norms. This reflects the company's commitment to responsible water management and sustainable environmental practices.

The wastewater treatment process is comprehensive and multi-stage, incorporating advanced technologies to ensure efficient effluent management. The process begins with primary settling in a septic tank, followed by flow equalization. Biological treatment is then carried out using a Sequencing Batch Reactor (SBR), which enables efficient degradation of organic matter through aeration. Clarification occurs in a decanting tank, and further filtration is conducted through multi-grade and activated carbon filters to remove suspended solids, colour, and odour. The treated water is collected in a dedicated storage tank and reused for non-potable purposes like gardening and toilet flushing.

A parallel treatment stream includes pH adjustment in a neutralization tank using lime, after which the effluent is sent to a filter press for sludge dewatering. The resulting solid sludge is securely packed in High-Density Polyethylene (HDPE) bags and stored in a designated solid waste area. The filtrate from the dewatering process is further treated through a pressure sand filter, activated carbon filter, micron filtration, and finally reverse osmosis (RO) for desalination. The RO reject is managed using a multiple-effect evaporator (MEE), which reduces waste volume by concentrating the brine and recovering water through evaporation.



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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Mg/Nm ³	611.07	1387.67
SOx	Mg/Nm ³	89.60	232.70
Particulate matter (PM)	Mg/Nm ³	109.45	286.69
Persistent organic pollutants (POP)		–	–
Volatile organic compounds (VOC)		–	–
Hazardous air pollutants (HAP)		–	–
Others – CO	Mg/Nm ³	189.56	489.05
Others – Non Methane Hydro Carbon	Mg/Nm ³	423.33	–

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.

The independent assessment is carried out by Enviro Tech Service and Global Enviro Laboratories, to ensure accurate and reliable environmental assessments. The external agencies conduct stack monitoring to ensure reliable assessment.

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

Parameter	Unit	FY 2024-25	FY 2023-24
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)*	Metric tonnes of CO ₂ equivalent	39,458.28	31,300.48
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)	Metric tonnes of CO ₂ equivalent	31,990.92	27,337.26
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO ₂ equivalent/Rs	Metric tonnes of CO ₂ equivalent/ Rupee	0.0000024	0.0000017
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) Metric tonnes of CO ₂ equivalent/Rs	Metric tonnes of CO ₂ equivalent/ USD	0.000050	0.000037
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/ MT	0.16	0.15
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent/ employee	56.75	55.79

* In FY 23-24, the emissions from Hydra and Forklift were not calculated because of the unavailability of the data.

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 independent assessment or evaluation is being conducted by any external agency.

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

Yes, the company has undertaken several initiatives aimed at reducing greenhouse gas (GHG) emissions. It procures solar energy through the Open Access model via the grid, enabling the use of clean, renewable energy and reducing reliance on conventional power sources. Additionally, the company sources renewable energy from external providers to support its operations, further minimizing its carbon footprint. As part of its broader environmental sustainability drive, the Company has also carried out afforestation activities, planting 50,000 trees in Bulandshahr and 5,000 trees in Gujarat. These efforts contribute to carbon sequestration and enhance biodiversity.

9. Provide details related to waste management by the entity, in the following format:22

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	3.46	5.70
E-waste (B)	0.13	0.23
Bio-medical waste (C)	0.05	0.06
Construction and demolition waste (D)	–	–
Battery waste (E)	1.43	0.26
Radioactive waste (F)	–	–
Other Hazardous waste. Please Specify, if any. (G)		
1. ETP Sludge	3,291.46	2,792.93
2. Zinc Ass	1,106.36	–
3. Zinc Dross	703.56	–
4. Contaminated cotton waste & Hand gloves	2.87	0.92
5. Oily sludge	0.84	4.14
6. Used Oil	2.46	0.22
Other Non-hazardous waste generated (H). Please specify, if any.-	47,177.36	41,384.33
1. Iron Scraps	52,289.97	44,188.79
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonne/Rs	0.0000018	0.0000013
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - Metric tonne/USD	0.000037	0.000028
Waste intensity in terms of physical output -Metric tonne/ Metric tonne	0.12	0.12
Waste intensity (optional) – MT/employee	41.53	42.04
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste- Plastic, Other Hazardous Waste and Other Non-Hazardous waste		
(i) Recycled - Plastic Waste, Iron Scraps, Zinc Ass, Zinc Dross, Used Oil	48,993.19	41,390.25
(ii) Re-used	–	–
(iii) Other recovery operations	–	–
Total	48,993.19	41,390.25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - E-waste, Bio-medical waste, Battery waste and Hazardous waste		
(i) Incineration – E-waste, Biomedical waste, Contaminated Cotton Waste, Oily Sludge	3.89	5.35
(ii) Landfilling – ETP Sludge	3,291.46	2,792.93



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Parameter	FY 2024-25	FY 2023-24
(iii) Other disposal operations- Buy Back Policy (Battery Waste)	1.43	0.26
Total	3,296.78	2,798.54

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 independent assessment or evaluation is being conducted by any external agency currently.

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.

Goodluck India Limited has adopted a structured and environmentally responsible waste management system across its operations. The company ensures safe collection, segregation, storage, and disposal of all types of waste, including recyclable materials, through a clearly defined process managed by the administration, stores department, and the Recyclable Material Committee (REM). Waste is categorized at the source and handled according to its nature, whether general, chemical, or oil based, using designated bins and storage areas. Recyclable waste is sold only to authorized vendors who comply with strict Environmental Health and Safety (EHS) standards. Regular monitoring, record maintenance, and periodic inspections are conducted to ensure ongoing compliance and environmental protection. Additionally, the company emphasizes reducing the use of hazardous and toxic chemicals in its processes and implements safe handling and disposal practices to minimize environmental impact.

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	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The company ensures that it does not operate in ecologically sensitive areas.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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No Environmental Impact Assessment (EIA) was conducted during the current financial year, as there were no projects requiring such assessment.

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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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	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 taken, if any action
There were no material non-compliances reported in the financial year.				

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- Not Applicable
- (ii) Nature of operations- Not Applicable
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)	Not Applicable	Not Applicable
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		



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Parameter	FY 2024-25	FY 2023-24
(i) Into Surface water	Not Applicable	Not Applicable
-No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
-No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
-No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
-No treatment		
- With treatment – please specify level of treatment		
(v) Others		
-No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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 independent assessment or evaluation is carried out by any external agency to assess various aspects of our operations, performance or compliance with standard regulations.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,755.72	2,185.23
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/ Rupee	0.000000094	0.000000062
Total Scope 3 emission intensity (Optional)	Metric tonnes of CO ₂ equivalent/ Employee	2.19	2.08

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- 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.**

The Company ensures that none of its operations or offices are located in ecologically sensitive areas.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Use of renewable energy	The company procures renewable power through open access mechanisms from third-party sources, achieving a total consumption of 3,02,88,044.89 kWh in the reporting year. This approach supports the company's commitment to clean energy and reducing reliance on fossil fuels.	This initiative has led to a considerable reduction in greenhouse gas emissions and strengthened the company's sustainability performance and climate responsibility.
	Tree Plantation	The Company has undertaken large-scale plantation drives across different locations. In Bulandshahr, 50,000 trees were planted, and in Gujarat, 5,000 trees were added to enhance green cover and promote biodiversity.	These efforts have supported local ecological balance, improved air quality, and contributed to carbon sequestration, strengthening the Company's environmental commitment.
	Rainwater Harvesting Pits	A total of 18 rainwater harvesting pits have been constructed to strengthen water conservation and facilitate groundwater recharge. An investment of Rs. 15,75,000 was made for this initiative.	This infrastructure enhances water resource sustainability, reduces reliance on external water sources, and mitigates the environmental impact of industrial water usage.

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

The Company has a comprehensive business continuity and disaster management plan with defined protocols and responsibilities. Employees are trained to respond to fire incidents by using CO₂, ABC, or foam extinguishers, activating hydrant systems if needed, and informing EHS, Security, and external agencies. Flood preparedness includes maintaining drainage systems and testing dewatering pumps, while during storms access is restricted, and staff remain indoors. Earthquake measures involve activating the control room, ensuring communication, and post-event inspections. In civil unrest, entry points are secured and authorities informed. Responsibilities are assigned to Security, EHS, and Admin teams, ensuring swift, safe, and effective response.

- 6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation**



Business Responsibility and Sustainability Report

or adaptation measures have been taken by the entity in this regard?

The Company is mindful of the potential environmental impacts that may arise from its value chain and encourages responsible practices among its partners. While no specific adverse impacts have been identified or reported during the reporting period, the Company remains committed to ongoing engagement and improvement in environmental performance across its value chain.

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

While the exact percentage of value chain partners assessed for environmental impacts has not yet been quantified, the Company has implemented a structured assessment process using a detailed Supplier HSSE Audit Checklist. This includes verification of environmental permits, waste management practices, emission and effluent monitoring, ISO 14001 certification, and sustainability measures. Supporting documents and on-site visual evidence are reviewed to ensure compliance. This process helps align supplier practices with the Company's environmental standards and mitigates potential risks within the value chain.

8. How many Green Credits have been generated or procured?

a. By the listed entity: Nil

b. By the top ten {in terms of value of purchases and sales, respectively} value chain partners: Nil

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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.

Goodluck India Limited is affiliated with 4 trade and industry chambers and associates at the national and state level.

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.	Confederation of Indian Industry	National
2.	Delhi chamber of commerce	State
3.	Federation Of Kutch Industries Association (Fokia)	State
4.	Ghaziabad management association	State

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities

Name of authority	Brief of the case	Corrective active taken
Not applicable, as not corrective action was taken as no adverse orders were issued by any regulatory authorities during the financial year 2024-25.		

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
During the financial year, the company did not participate in advocating any specific public policy positions.					



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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
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Not Applicable. The company did not undertake any project which required them to conduct a Social Impact Assessment under law.

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)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
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Not Applicable as no projects undertaken by the company led to any rehabilitation and resettlement during the financial year.

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

The company has established a variety of innovative communication channels to enable the community to voice their concerns and grievances effectively. Grievances are effectively redressed through a structured grievance redressal mechanism, which includes prompt acknowledgment of complaints, thorough investigation, and timely responses. Through its diverse corporate social responsibility (CSR) initiatives, the company maintains regular engagement with the community, nurturing strong partnerships for mutual growth and development. The progress of these initiatives is closely monitored to ensure transparency and the timely resolution of any issues that may emerge.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	4.95	4.14
Directly from within India	99.99	97.95

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- 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 2024-25	FY 2023-24
Rural	72.53	69.31
Semi-Urban	0.00	0.00
Urban	23.00	25.18
Metropolitan	4.47	5.51

Essential 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
Not applicable as no Social Impact Assessment was conducted.	

- 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)
Not Applicable as no CSR projects undertaken by the company were conducted in the designated aspirational districts.			

- 3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**

Given the nature of the industry, the company has not yet prioritized sourcing from suppliers that represent marginalized or vulnerable groups. This is largely due to specific industry requirements and operational constraints that influence procurement practices.

- (b) From which marginalized /vulnerable groups do you procure?**

Not applicable

- (c) What percentage of total procurement (by value) does it constitute?**

Not applicable

- 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
Not Applicable				



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

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Animal Welfare	Society at large	The beneficiaries of the CSR projects undertaken by the Company largely comprise society at large, it is not possible to ascertain the exact percentage of beneficiaries belonging to vulnerable and marginalized groups.
2.	Promoting Healthcare		
3.	Promoting Education		
4.	Eradicating hunger, poverty and malnutrition		
5.	Conservation of natural resources		
6.	Measures for reducing inequalities		

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

Essential Indicators

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

The company has established a thorough system for handling consumer complaints and feedback. This system includes easily accessible communication channels, responsive customer support, and an online portal to facilitate smooth interactions. It ensures prompt responses and incorporates an escalation process to address issues effectively and efficiently. Customer feedback is systematically analyzed to identify areas for improvement, driving continuous enhancements in products and services. This comprehensive approach reflects the company's strong commitment to customer satisfaction and its dedication to ongoing growth and quality improvement.

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	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	Nil	Nil	None	Nil	Nil	None
Advertising	Nil	Nil	None	Nil	Nil	None
Cyber-security	Nil	Nil	None	Nil	Nil	None
Delivery of essential services	Nil	Nil	None	Nil	Nil	None
Restrictive Trade Practices	Nil	Nil	None	Nil	Nil	None
Unfair Trade Practices	Nil	Nil	None	Nil	Nil	None
Other	Nil	Nil	None	Nil	Nil	None

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA



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

The company has established a comprehensive Cyber Security policy that outlines detailed guidelines for identifying, managing, and mitigating cyber security risks. This policy is readily accessible to all employees via the company's intranet, ensuring that everyone is informed and equipped to uphold cybersecurity best practices.

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

No corrective action was taken with respect to advertising, delivery of essential services, cyber security and data privacy of the customers. Further there were no instances of any product recall and hence no corrective action was taken with respect to it.

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

c. Impact, if any, of the data breaches:

Not Applicable

Leadership Indicators

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

The company utilizes various platforms, such as its website and media advertisements, to communicate information about its products. These channels offer detailed insights into its offerings, enabling consumers to explore and gain a deeper understanding of the products and services.

Official website link- Goodluck India: Leading Manufacturer of Industrial Steel Products

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

The company has adopted various strategies to educate consumers on the safe use of its products. These include clear labeling, comprehensive user manuals, an informative website, proactive customer support, focused awareness campaigns, interactive workshops, collaborations with industry organizations, and a responsive feedback system to improve safety protocols. These initiatives highlight the company's commitment to ensuring consumers can use its products confidently and safely.

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

The company has established adequate mechanisms in place to duly intimate the consumers of any disruptions or discontinuations of essential services via phone calls and email.

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)

The company adheres to the statutory norms and provides all essential and additional information on the products. It goes beyond legal requirements by offering additional information. It also conducts surveys to assess consumer satisfaction with its key products, services, and operational sites, using the feedback to drive ongoing improvements.

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APPENDIX: ABBREVIATIONS

Sr. No.	Particulars
1.	ESG: Environmental, Social and Governance
2.	SDG: Sustainable Development Goals
3.	GRI: Global Reporting Initiative
4.	SEBI: Securities and Exchange Board of India
5.	BRSR: Business Responsibility & Sustainability Reporting
6.	SASB: Sustainability Accounting Standards Board

ANNEXURE I – Global Best Practices & ESG Journey of the Organization

Alignment of BRSR Sections A & B

Section A of BRSR : General Disclosures Alignment with GRI

1.	No direct linkage
2.	GRI 2: General Disclosures 2021
	GRI 2-1: Organizational details
3.	No direct linkage
4.	No direct linkage
5.	GRI 2: General Disclosures 2021
	GRI 2-1: Organizational details
6.	GRI 2: General Disclosures 2021
	GRI 2-3: Reporting period, frequency and contact point
7.	GRI 2: General Disclosures 2021
	GRI 2-3: Reporting period, frequency and contact point
8.	No direct linkage
9.	GRI 2: General Disclosures 2021
	GRI 2-3: Reporting period, frequency and contact point
10.	No direct linkage
11.	No direct linkage
12.	GRI 2: General Disclosures 2021
	GRI 2-3: Reporting period, frequency and contact point
13.	GRI 2: General Disclosures 2021
	GRI 2-2: Entities included in the organization's sustainability reporting
14.	GRI 2: General Disclosures 2021
	GRI 2-6: Activities, value chain and other business relationships
15.	GRI 2: General Disclosures 2021
	GRI 2-6: Activities, value chain and other business relationships
16.	GRI 2: General Disclosures 2021
	GRI 2-6: Activities, value chain and other business relationships



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17.	GRI 2: General Disclosures 2021
	GRI 2-6: Activities, value chain and other business relationships
18.	GRI 2: General Disclosures 2021
	GRI 2-7: Employees
	GRI 2-8 Workers who are not employees
19.	GRI 405: Diversity and Equal Opportunity 2016
	GRI 405-1 Diversity of governance bodies and employees
20.	GRI 401: Employment 2016
	GRI 401-1: New employee hires and employee turnover
21.	GRI 2: General Disclosures 2021
	GRI 2-2: Entities included in the organization's sustainability reporting
22.	GRI 201: Economic Performance 2016
	GRI 201-1: Direct economic value generated and distributed
23.	GRI 2: General Disclosures 2021
	GRI 2-25: Processes to remediate negative impacts
24.	GRI 3: Material Topics 2021
	GRI 3-1: Process to determine material topics
	GRI 3-2: List of material topics
	GRI 3-3: Management of material topics a. describe
Section B: Management and Process disclosures	
1.	GRI 2: General Disclosures 2021
	GRI 2-23: Policy commitments
2.	GRI 2: General Disclosures 2021
	(e) 2-24: Embedding policy commitments
3.	GRI 2: General Disclosures 2021
	(e) 2-24: Embedding policy commitments
4.	No direct linkage
5.	GRI 3: Material Topics 2021
	GRI 3-3 Management of material topics
6.	GRI 3: Material Topics 2021
	GRI 3-3 Management of material topics
7.	GRI 2: General Disclosures 2021
	GRI 2-22: Statement on sustainable development strategy
8.	GRI 2: General Disclosures 2021
	GRI 2-13: Delegation of responsibility for managing impacts
9.	GRI 2: General Disclosures
	GRI 2-9: Governance structure and composition
10.	No direct linkage
11.	GRI 2: General Disclosures 2021
	GRI 2-5: External assurance
12.	No direct linkage

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Alignment of BRSR Section C³⁰

BRSR	GRI	SDG
PRINCIPLE 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable – ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021 -	Goal 16 : Peace & Justice Strong Institutions
	GRI 2-17: Collective knowledge of the highest governance body	Goal 17: Partnership for the goals
	GRI 2-23: Policy commitments	
	GRI 2-25: Processes to remediate negative impacts	
	GRI 2-27: Compliance with laws and regulations	
	GRI 3: Disclosures on material topics	
	GRI 3-3 - Management of material topics	
	GRI 205 - Anti-corruption	
	GRI 205-3: Confirmed incidents of corruption and actions taken	
PRINCIPLE 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable – LEADERSHIP INDICATORS	GRI 2-10: Nomination and selection of the highest governance body	
	GRI 2-15: Conflicts of interest	
	GRI 2-24: Embedding policy commitments	



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BRSR	GRI	SDG
Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe – ESSENTIAL INDICATORS	GRI 301: Materials 2016	Goal 6: Clean water and sanitation.
	GRI 301-2: Recycled input materials used	Goal 7 : Affordable & Clean Energy
	GRI 3: Management of Material Topics	Goal 10 : Reduced Inequality
	GRI 3-3: Management of material topics	Goal 12 : Responsible Consumption & Production
	GRI 306-2 Management of significant waste-related impacts	Goal 13 : Climate Action
Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe – LEADERSHIP INDICATORS	GRI 3: Disclosures on material topics	
	GRI 3-3: Management of material topics	
	GRI 301: Materials 2016	
	GRI 301-2: Recycled input materials used	
	GRI 301-3: Reclaimed products and their packaging materials	
	GRI 306-2: Management of significant waste-related impacts	
Principle 3 – Businesses should respect and promote the well-being of all employees, including those in their value chains – ESSENTIAL INDICATORS	GRI 201: Economic Performance 2016	Goal 4 : Quality Education
	GRI 201-1: Defined benefit plan obligations and other retirement plans	Goal 5 : Gender Equality
	GRI 2-25: Processes to remediate negative impacts	Goal 8 : Decent Work And Economic Growth
	GRI 2: General Disclosure 2021	Goal 11: Sustainable cities and communities.
	GRI 2-30: Collective bargaining agreements	Goal 16 : Peace & Justice Strong Institutions
	GRI 3: Disclosures on material topics	
	GRI 3-3: Management of material topics	
	GRI 401: Employment 2016	
	GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	GRI 401-3: Parental leave	
	GRI 403: Occupational Health and Safety 2018	
	GRI 403-1: Occupational health and safety management system	
	GRI 403-2: Hazard identification, risk assessment, and incident investigation	
	GRI 403-5: Worker training on occupational health and safety	

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BRSR	GRI	SDG
	GRI 403-6: Promotion of worker health	
	GRI 403-9: Work-related injuries	
	GRI 403-10: Work-related ill health	
	GRI 404: Training and Education 2016	
	GRI 404-1: Average hours of training per year per employee	
	GRI 404-2: Programs for upgrading employee skills and transition assistance programs	
	GRI 404-3: Percentage of employees receiving regular performance and career development reviews	
Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains – LEADERSHIP INDICATORS	GRI 404: Training and Education 2016	
	GRI 404-2: Programs for upgrading employee skills and transition assistance programs	
	GRI 3: Disclosures on material topics	
	GRI 3-3: Management of material topics	
	GRI 414: Supplier Social Assessment 2016	
	GRI 414-2: Negative social impacts in the supply chain and actions taken	
Principle 4 - Businesses should respect the interests of and be responsive to all its stakeholders – ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021	Goal 9 : Industry, Innovation and Infrastructure
	GRI 2-29: Approach to stakeholder engagement	Goal 11 : Sustainable Cities & Communities
	GRI 3: Disclosures on material topics	Goal 16 : Peace & Justice Strong Institutions
	GRI 3-1: Process to determine material topics	
Principle 4 - Businesses should respect the interests of and be responsive to all its stakeholders – LEADERSHIP INDICATORS	GRI 2: General Disclosures 2021	
	GRI 2-12: Role of the highest governance body in overseeing the management of impacts	
	GRI 2-13: Delegation of responsibility for managing impacts	
	GRI 3: Disclosures on material topics	
	GRI 3-1: Process to determine material topics	
	GRI 2: General Disclosures 2021	
	GRI 2-29: Approach to stakeholder engagement	



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BRSR	GRI	SDG
Principle 5 - Businesses should respect and promote human rights – ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021	
	GRI 2-13: Delegation of responsibility for managing impacts	Goal 5 : Gender Equality
	GRI 2-19 Remuneration policies a. describe the remuneration policies for members of the highest governance body and senior executives	Goal 8 : Decent Work And Economic Growth
	GRI 2-21 Annual total compensation ratio	Goal 16 : Peace & Justice Strong Institutions
	GRI 2-23 Policy commitments	
	GRI 2-24: Embedding policy commitments	
	GRI 2-25: Processes to remediate negative impacts	
	GRI 3: Disclosures on material topics	
	GRI 3-3 Management of material topics	
	GRI 202: Market Presence 2016	
	GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	
	GRI 205: Anti-Corruption 2016	
	GRI 205-2 Communication and training about anti-corruption policies and procedures	
	GRI 403: Occupational Health and Safety 2018	
	GRI 403-5 Worker training on occupational health and safety	
	GRI 404: Training and Education 2016	
	GRI 404-1 Average hours of training per year per employee	
	GRI 405: Diversity and Equal Opportunity 2016	
	GRI 405-2 Ratio of basic salary and remuneration of women to men	
	GRI 406: Non-discrimination 2016	
	GRI 406-1 Incidents of discrimination and corrective actions taken	
	GRI 410: Security Practices 2016	
	GRI 410-1 Security personnel trained in human rights policies or procedures	

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BRSR	GRI	SDG
Principle 5 - Businesses should respect and promote human rights – LEADERSHIP INDICATORS	GRI 2: General Disclosures 2021	
	GRI 2-25 Processes to remediate negative impacts	
	GRI 3: Material Topics 2021	
	GRI 3-1: Process to determine material topics	
	GRI 3-3: Management of material topics	
	GRI 414: Supplier Social Assessment 2016	
	GRI 414-1 New suppliers that were screened using social criteria	
	GRI 414-2 Negative social impacts in the supply chain and actions taken	
Principle 6 - Businesses should respect and make efforts to protect and restore the environment – ESSENTIAL INDICATORS	GRI 302: Energy 2016	Goal 3 : Good Health & Well Being
	GRI 302-1 Energy consumption within the organization	
	GRI 302-3: Energy intensity	Goal 6 : Clean Water & Sanitation
	GRI 303: Water and Effluents 2018	Goal 7 : Affordable & Clean Energy
	GRI 303-1: Interactions with water as a shared resource	Goal 12 : Responsible Consumption & Production
	GRI 303-3: Water withdrawal	Goal 13 : Climate Action
	GRI 303-5: Water consumption	Goal 14: Life below water
	GRI 304: Biodiversity 2016	Goal 15 : Life on land
	GRI 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
	GRI 305: Emissions 2016	
	GRI 305-1 Direct (Scope 1) GHG emissions	
	GRI 305-2: Energy indirect (Scope 2) GHG emissions.	
	GRI 305-4: GHG emissions intensity	
	GRI 305-5: Reduction of GHG emissions	
	GRI 305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
	GRI 306: Waste 2020	
	GRI 306-2 Management of significant waste related impacts	
	GRI 306-3 Waste generated	
	GRI 306-5 Waste directed to disposal	



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BRSR	GRI	SDG
	GRI 2: General Disclosures 2021 GRI 2-27 Compliance with laws and regulations GRI 3: Material Topics 2021 GRI 3-3 Management of material topics GRI 413: Local Communities GRI 413-1 Operations with local community engagement, impact assessments, and development programs	
Principle 6 – Businesses should respect and make efforts to protect and restore the environment – LEADERSHIP INDICATORS	GRI 302: Energy 2016 GRI 302-1: Energy consumption within the organization GRI 303: Water and Effluents 2018 GRI 303-3 Water withdrawal GRI 303-4 Water discharge GRI 304: Biodiversity 2016 GRI 304-2 Significant impacts of activities, products and services on biodiversity GRI 304-3 Habitats protected or restored GRI 305: Emissions 2016 GRI 305-3 Other indirect (Scope 3) GHG emissions GRI 305-4 GHG emissions intensity GRI 308: Supplier Environmental Assessment 2016 GRI 308-1 New suppliers that were screened using environmental criteria	
Principle 7 – Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent – ESSENTIAL INDICATORS	GRI 308: Supplier Environmental Assessment 2016 GRI 308-1 New suppliers that were screened using environmental criteria GRI 308-2 Negative environmental impacts in the supply chain and actions taken GRI 3: Material Topics 2021, GRI 3-3 Management of material topics	Goal 2 : Zero Hunger Goal 7 : Affordable and clean energy Goal 10 : Reduced Inequality Goal 11 : Sustainable cities and communities Goal 13 : Climate action

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BRSR	GRI	SDG
	The organization shall report how it manages anti-competitive behaviour	Goal 14 : Life below water Goal 15 : Life on land Goal 16 : Peace & Justice Strong Institutions Goal 17: Partnership for the goals
Principle 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent – LEADERSHIP INDICATORS	GRI 2: General Disclosures 2021	
	GRI 2-28 Membership associations	
	GRI 3: Material Topics 2021	
	GRI 3-3 Management of material topics	
	The organization shall report how it manages anti-competitive behaviour	
	GRI 415: Public Policy 2016	
Principle 8 - Businesses should promote inclusive growth and equitable development – ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021	Goal 2 : Zero Hunger
	GRI 2-25 Processes to remediate negative impacts	Goal 4 : Quality Education
	GRI 3: Material Topics 2021	Goal 5 : Gender Equality
	GRI 3-3 Management of material topics	Goal 6 : Clean Water & Sanitation
	The organization shall report how it manages local communities	Goal 8 : Decent Work And Economic Growth
	GRI 204: Procurement Practices 2016	Goal 9: Industry, Innovation and Communities.
	GRI 204-1 Proportion of spending on local suppliers	Goal 11: Sustainable cities and communities.
	GRI 413: Local Communities 2016	Goal 13 : Climate action
	GRI 413-1 Operations with local community engagement, impact assessments, and development programs	Goal 14 : Life below water
Principle 8 - Businesses should promote inclusive growth and equitable development – LEADERSHIP INDICATORS	GRI 3: Material Topics 2021	Goal 15 : Life on land
	GRI 3-3 Management of material topics	Goal 16 : Peace & Justice Strong Institutions
	GRI 413: Local Communities 2016	Goal 17 : Partnership for the goals
	GRI 413-1 Operations with local community engagement, impact assessments, and development programs	
Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner – ESSENTIAL INDICATORS	GRI 417: Marketing and Labeling 2016	Goal 12 : Responsible Consumption & Production
	GRI 417-1 Requirements for product and service information and labelling	
	GRI 418: Customer Privacy 2016	
	GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	
	GRI 3: Material Topics 2021	
	GRI 3-3 Management of material topics	



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BRSR	GRI	SDG
Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner – LEADERSHIP INDICATORS	GRI 417: Marketing and Labeling 2016	
	GRI 417-1 Requirements for product and service information and labelling	
	GRI 418: Customer Privacy 2016	
	GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	
	GRI 3: Material Topics 2021	
	GRI 3-3 Management of material topics	

SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS:



- The Company has implemented an Anti-Bribery and Anti-Corruption policy to ensure that the business is conducted in honest and ethical manner. Further the Human Rights and Labour Practices has imbibed the core principles of the United Nations Universal Declaration of Human Rights, aiming to ensure a safe and healthy work environment while prohibiting practices such as child labor, slavery, and bribery.
- Robust Policies on equality, discrimination, human rights and good governance are established to provide adequate grievance redressal mechanisms. The Company is committed towards the welfare of its employees, where it believes to provide equal opportunity for all without any discrimination on the grounds of age, gender or caste.

SDG 17: PARTNERSHIPS FOR THE GOALS:



- Environmental Sustainability – Tree Plantation Drive using Miyawaki Method that includes planting native tree species in a small area to create a self-sustainable ecosystem.
- The Company is a member of following trade / business associations:
 - Confederation of Indian Industry
 - Delhi Chamber of Commerce
 - Federation Of Kutch Industries Association (Fokia)
 - Ghaziabad management association
- (i) All SDG mapping done against respective principles are based on an indicative SDG mapping matrix provided in National Guidelines on Responsible Business Conduct by MCA, GoI
- (ii) All the mentions of the GRI™, TCFD™ & UNSDG™ is the intellectual property of respective organisation and copyright of all the Logos & ESG Wheel used belong to respective organisations/ institutions

³¹The Ministry of Corporate Affairs (2018). National Guidelines on responsible business conduct. pg. 48 Available at: https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf

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SDGs Mapped Under Principle 2³¹



SDG 6: CLEAN WATER AND SANITATION:

- The Company has installed rainwater harvesting system by constructing 12 rainwater harvesting pits to ensure water conservation.
- The Company has adopted water efficient technologies and uses ETP treated water or biologically treated water for toilets, washing and gardening.
- It is ensured that employees and workplace have proper access clean RO water for drinking.



SDG 7: AFFORDABLE AND CLEAN ENERGY:

- The management has taken conscious effort to integrate energy efficient resources, thus contributing to effectively address climate factor.



SDG 8: DECENT WORK AND ECONOMIC GROWTH:

- Medical facility always available at workplace.
- Regular trainings being conducted on sales, product and DE&I.
- Educational aid like giving books is provided to under privileged children towards making education accessible to all.



SDG 10: REDUCED INEQUALITIES:

- The Company has Non-discrimination policy in place.
- All suppliers treated equally including MSMEs.
- Entry ramp, Lift, PWD Toilet and wheel chair provided for differently abled.



SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION:

- Received ISO 14001:2015 – Environmental Management System certification for Bhachau and Bulandshahr plants.
- The Company has adopted sustainable consumption practices including steps to recycle waste from hazard waste, re-melting of metal scraps, replacement of used batteries and electronics by the supplier, and re-using paper for printing.



SDG 13: CLIMATE ACTION:

- The Company has successfully implemented various initiatives focused on renewable energy to reduce greenhouse gas emissions. It has collaborated with a third party to utilize renewable energy.
- To support long-term sustainability, the Company encourages its suppliers to adopt similar practices by promoting carbon offset projects and conducting climate risk assessments.
- As part of its environmental efforts, the Company actively works to preserve natural resources by planting trees in local villages and schools, contributing to a greener, safer, and healthier environment.



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SDG 14: LIFE BELOW WATER:

- Adoption of scientific effluent treatment and correct method of discharging waste.



SDG 15: LIFE ON LAND:

- Tree plantation initiatives / drive with implementing agency to promote ecosystem restoration.
- Improvements in production process to ensure no negative impact on flora fauna.

SDGs mapped under Principle 3³²



SDG 3: GOOD HEALTH AND WELL-BEING:

- Medical insurance is taken for employees.
- Health & safety measures & training
- Ambulance rooms & OHCs in factories
- Provision of buses/cabs for employees.
- Subsidized food and clean drinking water is provided to employees.
- Safe, hygienic and health workplace environment is created and fair living wages are paid and employees are provided benefits without any discrimination.
- Employee surveys conducted for enhancing well being
- Financial support to family members of deceased employees



SDG 4: QUALITY EDUCATION:

- Educational aid like giving books is provided to under privileged children towards making education accessible to all.



SDG 5: GENDER EQUALITY:

- Policies on equal opportunities & on maternity and paternity benefits.
- Inclusion of woman on Board (Key roles).
- Promoting gender diversity.
- The Company has also devised Prevention of Sexual Harassment at Workplace Policy ("POSH Policy").



SDG 8: DECENT WORK AND ECONOMIC GROWTH:

- Please refer to SDG 8 – that is mentioned above in Principle 2.
- Further to support employment and skill development, the Company facilitates job placements through various ITI institutes and offers opportunities for untrained employees to receive formal training at these institutions. Continuous upskilling programs are also in place to enhance employee competencies and provide access to learning resources for career growth.

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SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS:-

- Please refer to SDG 16 – that is mentioned above in Principle 1.

SDGs Mapped Under Principle 4³³



SDG 5: GENDER EQUALITY:

- Please refer to SDG 5 – that is mentioned above in Principle 3.



SDG 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE:

- Please refer to SDG 9 – that is mentioned above in Principle 3



SDG 11: SUSTAINABLE CITIES AND COMMUNITIES:

- Please refer to SDG 11 – that is mentioned above in Principle 3.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS:

- Please refer to SDG 16– that is mentioned above in Principle 1.

SDGs Mapped Under Principle 5³⁴



SDG 5: GENDER EQUALITY:

- Please refer to SDG 5 – that is mentioned above in Principle 3.



SDG 8: DECENT WORK AND ECONOMIC GROWTH:

- Please refer to SDG 8 – that is mentioned above in Principle 2.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTION:

- Please refer to SDG 16– That is mentioned above in Principle 1.

SDGs Mapped Under Principle 6³⁵



SDG 3: GOOD HEALTH AND WELL-BEING:

- Please refer to SDG 3 (Point 8) – that is mentioned above in Principle 3.
- Both the plants are ISO 45001 certified.



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SDG 6: CLEAN WATER AND SANITATION:

- Please refer to SDG 6 – that is mentioned above in Principle 2.



SDG 7: AFFORDABLE AND CLEAN ENERGY:

- Please refer to SDG 7 – that is mentioned above in Principle 2.
- As part of its commitment to achieving sustainability goals, the Company is advancing green energy initiatives by integrating solar power into its operations. Currently, 30% of its electricity consumption is sourced through third-party solar energy via the national grid, with plans to increase this to 50% through the development and installation of its own solar energy project.



SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION:

- Please refer to SDG 12 – that is mentioned above in Principle 2



SDG 13: CLIMATE ACTION:

- Please refer to SDG 3 – that is mentioned above in Principle 2.



SDG 14: LIFE BELOW WATER:

- Please refer to SDG 14 – that is mentioned above in Principle 2.



SDG 15: LIFE ON LAND:

- Please refer to SDG 15 – that is mentioned above in Principle 2.

SDGs Mapped Under Principle 7³⁶



SDG 2: ZERO HUNGER:

- Please refer to SDG 2 – that is mentioned above in Principle 2.



SDG 7: AFFORDABLE AND CLEAN ENERGY:

- Please refer to SDG 7 – that is mentioned above in Principle 2.



SDG 10: REDUCED INEQUALITIES:

- Please refer to SDG 10 – that is mentioned above in Principle 2.

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SDG 11: SUSTAINABLE CITIES AND COMMUNITIES:

- Please refer to SDG 11 – that is mentioned above in Principle 3.



SDG 13: CLIMATE ACTION:

- Please refer to SDG 3 – that is mentioned above in Principle 2.



SDG 14: LIFE BELOW WATER:

- Please refer to SDG 14 – that is mentioned above in Principle 2.



SDG 15: LIFE ON LAND:

- Please refer to SDG 15 – that is mentioned above in Principle 2.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS

- Please refer to SDG 16 – that is mentioned above in Principle 1.



SDG 17: PARTNERSHIPS FOR THE GOALS:

- Please refer to SDG 17 – that is mentioned above in Principle 1.

SDGs Mapped Under Principle 8³⁷



SDG 2: ZERO HUNGER:

- Please refer to SDG 2 – that is mentioned above in Principle 2.



SDG 4: QUALITY EDUCATION:

- Please refer to SDG 4 – that is mentioned above in Principle 3.



SDG 5: GENDER EQUALITY:

- Please refer to SDG 5 – that is mentioned above in Principle 3.



SDG 6: CLEAN WATER AND SANITATION:

- Please refer to SDG 6 – that is mentioned above in Principle 2.



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SDG 8: DECENT WORK AND ECONOMIC GROWTH:

- Please refer to SDG 8 – that is mentioned above in Principle 5.



SDG 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE:

- Please refer to SDG 9 – that is mentioned above in Principle 3.



SDG 11: SUSTAINABLE CITIES AND COMMUNITIES:

- Please refer to SDG 11 – that is mentioned above in Principle 4.



SDG 13: CLIMATE ACTION:

- Please refer to SDG 3 – that is mentioned above in Principle 2.



SDG 14: LIFE BELOW WATER:

- Please refer to SDG 14 – that is mentioned above in Principle 2.



SDG 15: LIFE ON LAND:

- Please refer to SDG 15 – that is mentioned above in Principle 2.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS:

- Please refer to SDG 16 – that is mentioned above in Principle 1



SDG 17: PARTNERSHIPS FOR THE GOALS:

- Please refer to SDG 16 – that is mentioned above in Principle

SDGs Mapped Under Principle 9³⁸



SDG 2: ZERO HUNGER:

- Please refer to SDG 2 – that is mentioned above in Principle 2.



SDG 4: QUALITY EDUCATION:

- Please refer to SDG 4 – that is mentioned above in Principle 3.



SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION:

- Please refer to SDG 12 – that is mentioned above in Principle 2.

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SDG 14: LIFE BELOW WATER:

- Please refer to SDG 14 – that is mentioned above in Principle 2.



SDG 15: LIFE ON LAND:

- Please refer to SDG 15 – that is mentioned above in Principle 2.

UNSDGs in brief:³⁹

Goal	Goal statement
Goal 1 : No Poverty	End poverty in all its forms everywhere
Goal 2 : Zero Hunger	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3 : Good Health & Well Being	Ensure healthy lives and promote well-being for all at all ages
Goal 4 : Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 5 : Gender Equality	Achieve gender equality and empower all women and girls
Goal 6 : Clean Water & Sanitation	Ensure availability and sustainable management of water and sanitation for all
Goal 7 : Affordable & Clean Energy	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8 : Decent Work & Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9 : Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 10 : Reduced Inequality	Reduce inequality within and among countries
Goal 11 : Sustainable Cities & Communities	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12 : Responsible Consumption & Production	Ensure sustainable consumption and production patterns
Goal 13 : Climate Action	Take urgent action to combat climate change and its impacts
Goal 14 : Life below water	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 15 : Life on land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16 : Peace & Justice Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17 : Partnerships to achieve the Goal	Strengthen the means of implementation and revitalize the global partnership for sustainable development