

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity:** L26593MH1950PLC008163
2. **Name of the Listed Entity:** Grindwell Norton Limited
3. **Year of incorporation:** 1950
4. **Registered office address:** 5th Level, Leela Business Park, Andheri-Kurla Road, Marol, Andheri (East), Mumbai 400059
5. **Corporate address:** As above
6. **E-mail:** sharecmpt.gno@saint-gobain.com
7. **Telephone:** +91 22 4021 2121
8. **Website:** www.grindwellnorton.co.in
9. **Financial year for which reporting is being done:** 2023-24
10. **Name of the Stock Exchange(s) where shares are listed:** BSE Limited and National Stock Exchange of India Limited
11. **Paid-up Capital:** ₹553,600,000/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**

Mr. Krishna Prasad, Executive Director
(ceased to be a Director w.e.f. May 6, 2024)
Tel. No.: +91 22 4021 2121
Email id: krishna.prasad@saint-gobain.com

Mr. Venugopal Shanbhag, Executive Director
(appointed as an Additional Director w.e.f. May 7, 2024)
Tel. No.: +91 22 4021 2121
Email id: venu.shanbhag@saint-gobain.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):**

The disclosure under this report are for Grindwell Norton Limited on a standalone basis.

II. Products/services

14. **Details of business activities (accounting for 90% of the turnover)**

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing and Trading	Manufacturing and Trading of Abrasives, Performance Plastics and Refractory Products	91%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Abrasives	2399	51%
2.	Performance Plastics	2220	19%
3.	Refractory Products (including SiC)	2391	22%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	7	10	17
International	0	0	0

17. Markets served by the entity:

(a) Number of locations

Locations	Number
National (No. of States)	Pan India - 28 States - 4 Union Territories
International (No. of Countries)	56

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

16% (including services).

(c) A brief on types of customers:

Grindwell Norton Limited caters to both public and private sector customers in Steel, Auto and Auto Ancillary, Bearings, Construction, General Engineering, Aerospace, Life Sciences, Railway, Food processing, Automotive Aftermarket etc.

IV. Employees

18. Details as at the end of financial year:

(a) Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	1790	1398	78%	392	22%
2.	Other than Permanent (E)*	611	572	94%	39	6%
3.	Total employees (D + E)	2401	1970	82%	431	18%
Workers						
4.	Permanent (F)	734	693	94%	41	6%
5.	Other than Permanent (G)*	2105	2074	99%	31	1%
6.	Total workers(F + G)	2839	2767	97%	72	3%

* Includes employees on third party payroll or contract labour

(b) Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1.	Permanent (D)	1790	0	0%	0	0%
2.	Other than Permanent (E)	611	0	0%	0	0%
3.	Total differently abled employees (D + E)	2401	0	0%	0	0%
Differently Abled Workers						
4.	Permanent (F)	734	0	0%	0	0%
5.	Other than permanent (G)	2105	1	0.05%	0	0%
6.	Total differently abled workers (F + G)	2839	1	0.04%	0	0%

19. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	1	11.11%
Key Management Personnel	4	0	-

20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years):

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	14%	16%	17%	16%	17%	16%	28%	18%
Permanent Workers	7%	14%	7%	5%	0%	5%	7%	0%	7%

This calculation been done based on the average head count of previous two years.

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

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

Sr. 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.	Compagnie de Saint-Gobain ("CSG") direct holding through a) Saint - Gobain Abrasives Inc holding in GNO - 26.77% b) SPAFI-Societe De Participations Financieres holding in GNO - 24.56%	Holding	Not Applicable	No. CSG has their own Business Responsibility initiatives
2.	Saint-Gobain Ceramic Materials Bhutan Private Limited	Subsidiary	70.00%	Yes
3.	Advanced Synthetic Minerals Private Limited	Joint Venture	49.00%	No
4.	Cleanwin Energy LLP	Associate	27.27%	No

During the year, the Company executed Share Sale and Purchase agreement ("Agreement") with Shinagawa Refractories Co Ltd (Japan), for sale of 49% equity shares held by the Company in SG Shinagawa Refractories India Private Limited ("SGSR") for a consideration of ₹8 crore. The closing conditions pertaining to the said Agreement were concluded on November 30, 2023 and SGSR ceased to be a Joint Venture of the Company as on that date.

VI. CSR Details

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

(ii) Turnover: ₹263,422.05 lakhs

(iii) Net worth: ₹205,104.60 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	www.grindwellnorton.co.in/ >Saint-Gobain's Community Live Follow us on Social Networks	-	-	-	-	-	-
Investors (other than shareholders)	Not applicable, as we don't have any investors other than the shareholders (e.g., preference shareholders or debenture holders)						
Shareholders	www.grindwellnorton.co.in/investor-information >Shareholder Information	4	-	-	8	-	-
Employees and workers	www.grindwellnorton.co.in/investor-information >Policies	3	-	-	-	-	-
Customers	www.grindwellnorton.co.in/ >Contact	-	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Other		-	-	-	-	-	-

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

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

Sr. 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.	Climate Protection	Opportunity	Reducing green house gas emissions, energy, use and mitigating the effects of long-term changes in the climate protection and its impact on the physical business operations and conservation of natural environment	-	Positive
2.	Sustainable product design	Opportunity	Fostering a circular economy by addressing customer demands for more sustainable products and services	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section describes the structures, policies and processes aligned to nine principles of business responsibility. These briefly are as follows:

- P1 Business should conduct and govern themselves with Ethics, Transparency and Accountability.
- P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
- P3 Businesses should promote the wellbeing of all employees.
- P4 Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.
- P5 Businesses should respect and promote human rights.
- P6 Business should respect, protect, and make efforts to restore the environment.
- P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.
- P8 Businesses should support inclusive growth and equitable development.
- P9 Businesses should engage with and provide value to their customers and consumers in a responsible manner

Sr. No.	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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes								
	c. Web Link of the Policies, if available	Policies">www.grindwellnorton.co.in/investor-information>Policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Grindwell Norton Limited policies are in line with international standards and practices such as ISO 9001: 2015, ISO 14001:2015 and ISO 45001:2018, UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention; UNFCCC - United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption, IFRS as issued by the IASB.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is adopting the sustainable goals and targets set by the Saint-Gobain Group. The commitment is connected to the Group's ambition to provide customers with solutions to help them decarbonize as well and to reduce its own environmental footprint. The roadmap to net-zero incorporates new commitments through to 2050 in terms of reducing the direct and indirect CO ₂ emissions, but also the emissions along its value chain.								
6.	Performance o the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Based on the framework and guidelines set by the Saint-Gobain Group, the Company set the KPIs under various principles. The Company adheres to the framework and contributes towards the achievement of KPIs.								

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Krishna Prasad, Executive Director (ceased to be a Director w.e.f. May 6, 2024) DIN: 00130438 Mr. Venugopal Shanbhag, Executive Director (appointed as an Additional Director w.e.f. May 7, 2024) DIN: 08888359								
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 Executive Director and Managing Director are responsible for decision on all sustainability related issues.								

10. Details of Review of NGRBCs by the Company:

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

11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No) If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
										No

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

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

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	1	The Board is familiarised of the principles of the NGRBC released by SEBI/MCA.	100%
Key Managerial Personnel	1	All employees, workers and KMPs are required to undergo training on principle of conduct and action. Additionally, required to undergo the EHS and Risk prevention, Group Ethics and Compliance, Company culture, legally required trainings, personal effectiveness and technical and job specific competency training.	97%
Employees other than BoD and KMPs	6		
Workers	30		100%

The Company sets aside a day every two years, known as "Principles Day", to strengthen its commitment to the Principles of Conduct and Action that guides its operations.

2. Details of fines / penalties /punishment/ award/ compounding fees / settlement amount paid in proceedings (by the entity or by directors /KMPs) with regulators/ law enforcement agencies / judicial institutions, in the financial year, in the following format:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on 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	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
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
There were no cases during the year where monetary or non-monetary action has been appealed under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.	

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:

The anti-corruption and anti-bribery framework forms part of the Code of Conduct of the Company, which is accessible at www.grindwellnorton.co.in/commitments.

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

	FY 2023-24	FY 2022-23
Directors	Nil	
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	The Company makes certain that its employees declare and reaffirm their Conflict of Interest statements every year.	Nil	The Company makes certain that its employees declare and reaffirm their Conflict of Interest statements every year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest:

Not Applicable.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training										% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
	P1	P2	P3	P4	P5	P6	P7	P8	P9		
1											100% of suppliers onboarded are covered through the Company's Principles of Conduct and Action and they also adhere to the Supplier Charter of the Company.

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:

Yes. GNO obtains a mandatory declaration from the members of its Board to ensure that the members are in compliance with Code of Conduct of the Company.

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:**

(₹ crores)

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	3.69(100%)	2.97(100%)	To enhance the environmental and social impact of its products, taking into account both global and local requirements.
Capex	Nil	Nil	

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

- (b) **If yes, what percentage of inputs were sourced sustainably? 0.87%**

In order to conduct business with GNO, suppliers are required to adhere to the GNO's Supplier Charter. All major vendors are assessed through Sustainable Procurement audits. Moreover, the company receives 34% of its total energy consumption for its operations from green power, ensuring a sustainable energy source.

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 production residues undergo segregation, classification, and recycling into the production process, while the hazardous wastes are disposed of in accordance with the hazardous waste management rules by authorized vendors and authorized Treatment Storage Disposal Facilities ("TSDF"). The Company has obtained Extended Producer's Responsibility ("EPR") registration and ensuring its proper recycling. Hazardous waste is incinerated or sent to authorized recyclers depending on its nature, with products like paint, oil or varnish - soaked cotton, oil - soaked sawdust, and oil filters being incinerated, while batteries such as pencil cell and while lead - acid batteries and used oil are recycled. Waste materials are appropriately labelled and disposed of in landfills/incinerated.

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:**

The waste collection is in line with the targets specified by the Central Pollution Control Board ("CPCB") in the authorisation granted to GNO.

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.
GNO has not conducted Life Cycle Assessments.					

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
Abrasives	Generation of Non Recoverable waste - Land fillable	Recovery, recycling and alternate use in other industries resulting in reduction of disposal by 11% in 2023 as compared to the previous year

GNOs has not conducted Life Cycle Assessments but the Company drives towards achieving the Saint-Gobain Group sustainability roadmap based on Science Based Targets (“SBT”).

3. Percentage of recycled or reused input material to total material (by value) used in Products (for manufacturing industry) or providing services (for service industry):

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Consumption of externally sourced recycled raw materials (in tonnes)	669	1284
Recycled production residues rate [%]	92.21%	93.19%

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	690	-	250	-	-
E-waste	-	-	181	-	-	-
Hazardous waste	-	-	868	-	-	790
Other waste	5062	-	-	5450	-	-

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category:

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic for packaging	100%

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits	Paternity Benefits [#]			Day Care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1398	1398	100%	1398	100%	-	-	1398	100%	-	-
Female	392	392	100%	392	100%	392	100%	-	-	-	-
Total	1790	1790	100%	1790	100%	392	22%	1398	78%	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Non-permanent employees are covered under the Employee State Insurance Scheme.

* Day care facility has been extended to the employees on need basis.

Paternity Benefits including a five days paid leave, have been extended to all the Employees.

(b) Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits	Paternity Benefits [#]			Day Care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	693	693	100%	693	100%	-	-	693	100%	-	-
Female	41	41	100%	41	100%	41	100%	-	-	-	-
Total	734	734	100%	734	100%	41	6%	693	94%	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Non-permanent employees are covered under the Employee State Insurance Scheme.

* Day care facility has been extended to the employees on need basis.

Paternity Benefits including a five days paid leave, have been extended to all the Employees.

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

Benefits	FY 2023-24			FY 2022-23		
	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/NA)	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/NA)
Employee Provident Fund	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	-	100%	Yes	-	100%	Yes
Others	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

Yes, GNO has the necessary infrastructure to make workplaces accessible to employees and visitors with disabilities.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so:

The principles of equal opportunity and equal treatment are ensured irrespective of any disability and same is covered under the Code of Conduct of the Company. The Code of Conduct of the Company is accessible on www.grindwellnorton.co.in/commitments.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	98%	100%	100%
Female	100%	92%	100%	100%
Total	100%	97%	100%	100%

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	The Company has established a mechanism for addressing grievances that aligns with the statutory framework, this mechanism applies to permanent workers who may raise concerns such as wage disputes, discrimination, child labor, human rights violations, and Other than Permanent Workers can raise aforesaid grievances through their representatives.
Other than Permanent Workers	
Permanent Employees	Employees may direct their grievances to their respective HR Business Partner.
Other than Permanent Employees	Yes. The Company offers alternative channels i.e. Whistle Blower Mechanism, for reporting and seeking redressal for any violations. Employees and workers are actively encouraged to participate in the "Speak Up" campaign where they can voice their grievances.

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

Category	FY 2023-24			FY 2022-23		
	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	1790	-	-	1651	-	-
Male	1398	-	-	1287	-	-
Female	392	-	-	364	-	-
Total Permanent Workers	734	439	60%	671	505	75%
Male	693	440	63%	669	503	75%
Female	41	1	2%	2	2	100%

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (A)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No.(C)	% (C/A)		No.(B)	% (B/A)	No.(C)	% (C/A)
Employees										
Male	1398	233	16.7%	945	68%	1287	49	3.8%	697	54%
Female	392	17	4.3%	280	71%	364	5	1.4%	324	89%
Total	1790	250	14%	1225	68%	1651	54	3.3%	1021	62%
Workers										
Male	693	368	53.1%	259	37%	669	592	88%	176	26%
Female	41	1	2.4%	-	-	2	2	100%	-	-
Total	734	369	50.3%	259	35%	671	594	88%	176	26%

The Company celebrates EHS Day annually and every employee and worker undergoes the EHS orientation.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1398	1181	84%	1287	1113	86%
Female	392	349	89%	364	277	76%
Total	1790	1530	85%	1651	1390	84%
Workers						
Male	734	734	100%	669	669	100%
Female	693	693	100%	2	2	100%
Total	1427	1427	100%	671	671	100%

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?**

All work site is certified under ISO 9001: 2015, ISO 14001:2015 and ISO 45001:2018. The Company has integrated the protection and enhancement of employees' safety and well-being into its enterprise-wide risk management and control process. This demonstrates the Company's commitment to maintaining and improving the overall health and safety of its employees.

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

A detailed risk assessment is utilized to identify work-related hazards and risks, and all non-routine tasks are subject to a work permit system. In line with the implementation of the ISO standard, the business units have established and implemented procedures for Hazard Identification and Risk Assessment and it is conducted for both routine and non-routine activities. The people involved in the operations, EHS Team identify work-related hazards. These identified hazards are recorded, and control measures are discussed and defined according to the hierarchy of controls. This systematic approach ensures that potential hazards are identified and addressed appropriately to maintain a safe working environment.

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

Indeed, all incidents of near misses and unsafe conditions are reported and addressed. The workers are strongly urged to report any unsafe acts, unsafe conditions, near misses, and incidents, and to remove themselves immediately from any such risks. The incidents are documented in an EHS dashboard that includes information from factory location. These reports are analysed and appropriate corrective and preventive measures are implemented to mitigate safety risks. This approach demonstrates the Company's commitment to maintaining a safe working environment for its employees.

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

All employees have access to non-occupational medical and healthcare services. GNO's EHS policy states that as a responsible corporate citizen and employer, we have an obligation to the public, in general, and to our employees, in particular, to operate our facilities and to conduct our business in such a way as to; (1) ensure the health and safety of all our employees; and (2) to protect the environment. GNO's management, at every level, from the top to the shop-floor, monitors and reports accidents (lost-time and non-lost-time), first aid cases and near misses. GNO also continuously identifies and reduces risks and offers itself for periodic audits.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers*	0.46	Nil
Total recordable work-related injuries	Employees	-	-
	Workers*	4	3
No. of fatalities	Employees	-	-
	Workers*	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers*	-	-

* Includes Workers on third party payroll or contract labour.

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:

The health and safety of its employees is deeply embedded in Saint-Gobain's CSR, EHS and HR policies. The Group Environment Health and Safety ("EHS") Charter, communicated to all employees, sets out the objectives which include zero lost-time accident and zero occupational illness. Saint-Gobain has drawn up standards and recommendations with regard to specific EHS concerns. The standards are mandatory and apply to all sites of the Group, even if the country or local legislation is less stringent. GNO emphasizes the importance of healthy living to all the employees and facilitates the same by providing regular health check-ups (and other medical advisory interventions) to all its employees. In furtherance to this, Saint-Gobain Group has set up a Mental Well Being portal, as well as a Mental Health Academy and a host of local initiatives, so that we can all flourish, overcome challenges and work together in a healthy and fulfilling working environment.

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

	FY 2023-24			FY 2022-23		
	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	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

The EHS committee of the Company actively connects with all its employees and workers and they are encouraged to identify and report unsafe working conditions.

14. Assessments for the year:

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

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

GNO's EHS policy states that as a responsible corporate citizen and employer, we have an obligation to the public, in general, and our employees, in particular, to operate our facilities and to conduct our business in such a way as to (1) ensure the health and safety of all our employees; and (2) to protect the environment. Moreover, Saint-Gobain's EHS Charter states: let's commit ourselves every day to achieving our objectives: zero work-related accidents, zero occupational illnesses, zero environmental accidents and to minimize the impact of our activities on environment, this is a continuous process, which helps the Company to identify the risk and provide sufficient training to the employees and also to set the improvement in processes to eliminate/reduce the risk.

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):

The Company provides a Life Insurance scheme for all its permanent employees and workers, along with financial assistance through contributions.

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

GNO protects the rights of the employees engaged indirectly or through sub-contractors by monitoring and ensuring that the sub-contractors comply with payment of social security dues properly and in a timely manner and provide a safe and healthy working conditions. The Board of Directors and Audit Committee of the Company are also updated on a quarterly basis.

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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes, the Company provides the assistance and facilitates continued employability on requirement/need.

5. Details on assessment of value chain partners:

	35% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	In 2023, an assessment was conducted on the health and safety practices as well as working conditions at all outsourced manufacturing locations of the Company. ESG audit was conducted by external supplier, resulting in a score of 4.46 out of 5 for the GNO Bengaluru Plant, indicating strong adherence to good ESG practices.
Working Conditions	

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:

On periodic basis, the Company conducts an audit within the EHS framework of the Company and effectively address any risk or concerns arising from the assessment.

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:

Stakeholder groups are determined by their level of involvement with the entity. Any individual or institution that contributes value to the Company’s business chain is considered a core stakeholder. This encompasses employees, shareholders and investors, customers, channel partners, key partners, regulators, lenders, research analysts, communities, non-governmental organizations, suppliers, and others.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No, GNO is an Equal Opportunity Employer encouraging diversity in the workplace.	Notice Boards in factories, Company Intranet and Website, Regular updates are put up on GNO social media group, Business Connects and virtual meetings and Physical meetings with all employees.	Employee satisfaction survey is taken every year, Regulatory emails have been sent to the employees for important Company’s communication.	Top-down communication about business growth plans; business performance; important changes; policies; wellbeing initiatives; Business Connect for gathering formal feedback; Workplace diversity is encouraged through various diversity; equity and inclusion initiatives.
Shareholders	No	Email, Newspaper, Notice board, Website.	Quarterly and need based.	Shareholder related communication.
Analyst	No	Email, conference calls, virtual meetings.	Yearly	To understand the Company’s results, major events and future direction.
Customer/ Service Partners	No	Email, Fairs and Tradeshows.	As and when required.	Information on Business offerings.

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 ensures systematic engagement of stakeholders mentioned in this principle through various functions of the Company. The Board of Directors or its Committee actively seeks feedback on the status of different functions and provides guidance on enhancing processes and practices, as appropriate. Regular updates are provided to the Board of Directors/ Committees regarding these activities.

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 Management of the Company appraises Board of Directors/Committee thereof about the status of various functions pertaining to EHS. The Board of Directors provides directions for improving processes/practices wherever applicable. The Company also regularly consults its internal and external stakeholders to identify and manage environmental and social topics.

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

Please refer to the Corporate Social Responsibility (“CSR”) Annual Report, included as part of the Board’s Report, which provides details on the CSR projects undertaken by the Company in the financial year 2023-24.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. employees/ workers covered (B)*	% (B/A)	Total (C)	No. employees/ workers covered (D)*	% (D/C)
Employees						
Permanent	1790	1790	100.00%	1651	298	18.38%
Other than permanent	611	-	-	722	-	-
Total Employees	2401	1790	74.55%	2373	298	12.56%
Workers						
Permanent	734	-	-	671	67	9.98%
Other than permanent	2150	-	-	1746	-	-
Total Workers	2839	-	-	2417	67	2.77%

*Includes employees on third party payroll or contract labour.

Periodically, the training have been imparted to all employees and workers. The number of employees/ workers mentioned above pertains to new joinees.

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

Category	FY 2023-24					FY 2022-23				
	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										
Male	1398	-	-	1398	100%	1245	-	-	1245	100%
Female	392	-	-	392	100%	364	-	-	364	100%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	693	-	-	693	100%	669	-	-	669	100%
Female	41	-	-	41	100%	2	-	-	2	100%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

(₹ lakhs)

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	43.00	1	27.50
Key Managerial Personnel	4	202.74	-	-
Employees other than BoD and KMP	1394	9.49	392	7.83
Workers	693	4.50	41	1.33

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No):

Yes, we have a management committee for addressing human rights impacts and issues.

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

All sites of GNO, there are suggestion and grievance boxes available for employees and workers to express their concerns. They are actively encouraged to participate in the “Speak Up” campaign, where they can voice their grievances.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

The committee ensures complete confidentiality is maintained in these cases.

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

Yes, the Company ensures that employees’ rights are respected, even as it promotes active dialogues with all its employees. The Company also prohibits any form of recourse to forced labour, compulsory labour or child labour - whether directly or indirectly or through sub-contractors where the latter are working on the Group or Company’s site/plant. The Company also refrains from any form of discrimination of whatever kind with respect to its employees whether in the recruitment process, at hiring, or during or at the end of the employment relationship. GNO protects the rights of the employees engaged indirectly or through sub - contractors by monitoring and ensuring that the sub-contractors employ with the payment of social security dues properly and in a timely manner and provide a safe and healthy working conditions.

In addition, as per the Suppliers’ Charter, suppliers are required to declare and to ensure that they strictly respect the human rights of their employees.

9. Assessments for the year:

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

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above:

Not Applicable.

Leadership Indicators

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

All concerned employees are provided with consistent training to effectively handle and address risks or concerns. They are well equipped to take appropriate corrective action, if any.

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

The Company ensures that employees' rights are respected, even as it promotes active dialogues with all its employees. As per the Suppliers' Charter, suppliers are required to declare and to ensure that they strictly respect the human rights of their employees.

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?

The Company is constantly in process of improving the infrastructure for disables across offices based on the requirement of the people.

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	35%
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others	

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

All concerned employees are provided with consistent training to effectively handle and address risks or concerns. They are well equipped to take appropriate corrective action, if any.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
Total electricity consumption (A)	82058 MWh	73355 MWh
Total fuel consumption (B)	68726 MWh	61523 MWh
Energy consumption through other sources (C)	1482 MWh	1048 MWh
Total energy consumption (A + B + C)	152266 MWh	135926 MWh
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.006	0.006

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, the Company did not carry out an independent assessment by an external agency.

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

No, the Company does not have any site identified as DCs under PAT scheme.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	126081	133832
(iii) Third party water	24007	37564
(iv) Seawater / desalinated water	-	-
(v) Others	1012	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	151100	171396
Total volume of water consumption (in kilolitres)	151100	171396
Water intensity per rupee of turnover (Water consumed / turnover)	0.005	0.007

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, the Company did not carry out an independent assessment by an external agency.

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

Untreated or partially treated water is not discharged to any TSD or used for irrigation purposes. The treated water from the ETP is only sent to the TSD in one plant, as per the requirements set by the local Pollution Control Board.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	ug/m3 (micrograms)	19.00	17.85
SOx		11.00	12.84
Particulate matter (PM)		45.00	55.08
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		Below detectable limits	Below detectable limits
Hazardous air pollutants (HAP)		-	-
Others		-	-

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, the Company did not carry out an independent assessment by an external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
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	26565	24630
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)*		43719	40697
Total Scope 1 and Scope 2 emissions per rupee of turnover		0.001	0.003
Total Scope 1 and Scope 2 emission intensity the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent	26565	65327

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, the Company did not carry out an independent assessment by an external agency.

* Scope 2 emission for FY 2023-24 was zero considering International Renewable Energy Certificate ("IREC").

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

- Energy mix through sourcing of Green Energy.
- Shifting to Natural gas from fuel oils.
- Biomass and Waste gasification to replace fossil fuels.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	1.81	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	The Company follows the buy-back policy of old batteries with the Supplier.	
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	868	788
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5733	5811
Total (A + B + C + D + E + F + G + H)	6602.81	6599

Parameter	FY 2023-24	FY 2022-23
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	5062	5600
(ii) Re-used	-	-
(iii) Other recovery operations	352	1704
Total	5414	7304
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	104	-
(iii) Other disposal operations	-	802
Total	104	802

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, the Company did not carry out an independent assessment by an external agency.

9. 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.

In terms of waste management, the Company strives towards reuse and reduce usage of plastic waste. Extended Producer Responsibility (“EPR”) is implemented. Producer Responsible Organisations (“PROs”) are nominated centrally for the collection of e-waste and plastic waste from customers. The collected waste is recycled.

10. 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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
GNO does not currently have any offices or factories located in ecologically sensitive areas.			

11. 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
No projects were implemented in FY 2023-24.					

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

Sr. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company complies to all the applicable environmental law/regulations/guidelines in India.				

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	15844 MWh	11313 MWh
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	1482 MWh	1062 MWh
Total energy consumed from renewable sources (A + B + C)	17326 MWh	12375 MWh
From non-renewable sources		
Total electricity consumption (D)	66214 MWh	62042 MWh
Total fuel consumption (E)	68726 MWh	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D + E + F)	134940 MWh	62042 MWh

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, the Company did not carry out an independent assessment by an external agency.

2. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
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	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(iv) To Seawater	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(v) Sent to third- parties	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	1083	935
(vi) Others	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
Total water discharged (in kilolitres)	1083	935

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, the Company did not carry out an independent assessment by an external agency.

3. 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: All sites of GNO
- (ii) Nature of operations: Manufacturing of abrasives, ceramic and plastics etc.,
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	126081	133832
(iii) Third party water	24007	37564
(iv) Seawater / desalinated water	-	-
(v) Others	1012	-
Total volume of water withdrawal (in kilolitres)	151100	171396
Total volume of water consumption (in kilolitres)	151100	171396
Water intensity per rupee of turnover (Water consumed / turnover)	0.005	0.007
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- 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-primary treatment	1080	935
(v) Others	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
Total water discharged (in kilolitres)	1080	935

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, the Company did not carry out an independent assessment by an external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
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 equiv alent	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

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

No, the Company did not carry out an independent assessment by an external agency.

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

GNO does not currently have any offices or factories located in ecologically sensitive areas.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Sourcing of green energy	Solar and wind energy	Environmental impact reduced by offsetting 11245 tonnes CO ₂ emission for FY 2023-24.

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

The Company has a Business Continuity Planning (“BCP”) for managing crisis affecting Company’s operations, assets and staff. The Company’s BCP covers the following components:

- (a) Preventive crisis management plans for every location.
- (b) Disaster recovery planning for IT applications and infrastructure.
- (c) Situation specific business level BCP.
- (d) Comprehensive communication strategy that effectively reaches and informs various teams within the organisation.

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

GNO ensures that there are no adverse impacts on the environment arising from its value chain.

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

35%

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:

GNO is affiliated with 2 trade and industry chambers.

(b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Bombay Chamber of Commerce and Industry	State
2.	Confederation of Indian Industry (CII)	National

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

Name of authority	Brief of the case	Corrective action taken
There were no cases of anti-competitive conduct during the reporting period.		

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly /Others - please specify)	Web Link, if available
1.	The Company actively promotes sustainability and consistently makes efforts to address specific concerns related to sustainable business practices	By means of trade and industry associations	No. This involves engaging stakeholders consultations through relevant trade and industry association	Reviewed by the Business Team	Not Applicable

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
SIA was not applicable in the reporting year.					

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Rehabilitation and Resettlement ("R&R") was not applicable in the reporting year.						

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

A contact number as well as a contact email, are available for receiving complaints and feedback. Additionally, the Company's representatives directly receive such feedback and complaints. To ensure prompt responses, dedicated teams within the businesses are responsible for managing all the received feedback and complaints.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	31%	40%
Sourced directly from within the district and neighbouring districts	24%	25%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
-	-

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

(₹ lakhs)

Sr. No.	State	Aspirational District	Amount spent (In INR)
1.	Karnataka	Bagalkote, Bengaluru	258.96
2.	Maharashtra	Raigad, Amravati, Mumbai, Nashik	456.99
3.	Andhra Pradesh	Tirupati	41.56
4.	Gujarat	Vadodara	10.60
5.	Himachal Pradesh	Solan	12.10
Total			780.21

Please refer to the Corporate Social Responsibility ("CSR") Annual Report, included as part of the Board's Report, which provides details on the CSR projects undertaken by the Company in the financial year 2023-24.

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

Contracts are awarded based on merit, which includes marginalised groups.

(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:

All Intellectual Property Rights (“IPR”) are owned by Compagnie de Saint-Gobain.

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

5. Details of corrective actions taken o 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
-	-	-

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Education and rehabilitation of underprivileged children	57,831	100%

Please refer to the Corporate Social Responsibility (“CSR”) Annual Report, included as part of the Board’s Report, which provides details on the CSR projects undertaken by the Company in the financial year 2023-24.

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:

GNO has implemented a process to effectively handle customer complaints and feedback that are received through various channels. These channels include a toll-free number, a contact page on the Company's website, feedback and complaints received through email, and those received directly by the Company's representatives via phone or other means. Each business unit is responsible for managing these complaints and feedback to ensure they are addressed promptly and resolved in a timely manner.

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	35%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution during the year		Received during the year	Pending resolution during the year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	1	-	The necessary legal process has allready been initiated and the said concern does not hold any merits.

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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 adheres to the global cyber security framework of Saint-Gobain and the reference framework is for short and medium-term actions to strengthen Saint-Gobain's cyber-defense against new cyber-attacks. This framework is implemented in a continuous cyber and security improvement plan adapted to each Business organisation and Group teams. This plan covers global infrastructure, local infrastructure, applications and websites and industrial systems. These rules are also supplemented downstream by periodically updated technical standards to monitor technological developments and control application, industrial and infrastructure services. Additionally, the Company addresses the data privacy risks in accordance with the Information Technology Act, 2000.

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 consumer complaints were received regarding advertising, delivery of essential services, cyber security, and data privacy of customers.

Leadership Indicators

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

The information on products and services is available on the Company's website, www.grindwellnorton.co.in/our-businesses.

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

The usage of products and services is outlined in manuals provided with the products.

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

GNO does not directly provide essential services, as defined in The Essential Services Maintenance Act, 1981. GNO takes measures to ensure that its customers experience minimal disruption to their operations and services. The Company maintains continuous communication with its customers to ensure the smooth running of their operations.

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):

Yes, the Company complies with all relevant laws and regulations, including those related to product labeling.

5. Provide the following information relating to data breaches: Nil

(a) Number of instances of data breaches along-with impact: Nil

(b) Percentage of data breaches involving personally identifiable information of customers: Nil

Weblink of GNO's Code and Policies:

1.	Policy on Materiality of the Related Party Transaction and On Dealing with Related Party Transaction	Policies">https://www.grindwellnorton.co.in/investor-information>Policies
2.	Corporate Social Responsibility Policy	
3.	Code of Practices and Procedures for Fair Disclosures and Legitimate Policy	
4.	Policy for Determination of Materiality	
5.	Policy for appointment of Director, Key Managerial Personnel ("KMP") and Senior Management Appointment Criteria, Performance Evaluation and Removal ("Nomination and Remuneration Policy")	
6.	Archival Policy	
7.	Dividend Distribution Policy	
8.	Whistleblower Policy	
9.	EHS Policy	
10.	Quality Policy	