



Business Responsibility and Sustainability Report (BRSR)

Gateway Distriparks Limited BRSR Report for FY 22-23

FINAL REPORT



Business Responsibility and Sustainability Report (BRSR) for FY22-23

Objective of SEBI's BRSR Disclosure

- ✓ Compliance Requirement – SEBI has mandated the top 1000 listed entities (by market capitalization) in India to prepare and report their BRSR disclosures from FY22-23 onward
- ✓ Companies are required to submit the BRSR in both XBRL (to be uploaded to MCA21 portal) and PDF format (included in Annual Report)
 - BRSR replaces the BRR in the Annual Report
- ✓ Key objectives behind rollout of BRSR include:
 - Provide companies with the opportunity to embed sustainability in core strategy
 - Enable companies to engage more meaningfully with their stakeholders by encouraging them to look beyond financials and towards social and environmental impacts
 - Enables companies to better demonstrate their sustainability objectives, position and performance resulting into long term value creation

FY22-23 BRSR Boundary

FY 21-22 & FY 22-23

- Standalone basis
- Sites/Locations covered:
 - Corporate Office (New Delhi)
 - Railway-linked Inland Container Depots (ICDs) - Gurugram, Faridabad, Ludhiana & Ahmedabad
 - Container Freight Stations (CFS) - Mumbai, Chennai, Vizag & Krishnapatnam

Section A: General Disclosures



Section A: General Disclosures

I. Details of the listed entity

SR. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L60231MH2005PLC344764
2	Name of the Listed Entity	Gateway Distriparks Limited (erstwhile Gateway Rail Freight Limited)
3	Year of incorporation	12-07-2005
4	Registered office address	Sector 6, Dronagiri, Taluka Uran, District Raigad, Navi Mumbai, Raigarh, Maharashtra-400 707
5	Corporate address	SF-7, Second Floor, D-2, Southern Park, Saket District Centre, New Delhi-110017
6	E-mail	investors@gatewaydistriparks.com
7	Telephone	011-40554400
8	Website	https://www.gatewaydistriparks.com/
9	Financial year for which reporting is being done	2022-2023
10	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange Limited and National Stock Exchange of India Limited
11	Paid-up Capital	Rs.49964.38 Lakh
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Divyang Jain Telephone: 011-40554400 Email: divyang.jain@gatewaydistriparks.com
13	Reporting boundary	Standalone Basis

Section A: General Disclosures

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	Transportation (including Freight Transport), Storage and Warehousing	Gateway Distriparks Limited (GDL / the Company) is an integrated inter-modal logistics service provider. It has a network of Inland Container Depots and Container Freight Stations strategically located across the country, operating a fleet of 31 trainsets along with 500+ trailers for transportation between its facilities and maritime ports, as well as first & last mile connectivity to provide end-to-end solutions to the EXIM industry. The company offers general & bonded warehousing, rail & road transportation, container handling services and other value-added services.	98.02%

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	Rail Transportation	49120	64.94%
2	Container Storage, Handling and Ground Rent	52102	30.99%

Section A: General Disclosures

III. Operations

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

Location	Number of Plants	Number of Offices/ Operations	Total
National	0	9	9
International	0	0	0

17. Markets served by the entity

a. Number of Locations

Locations	Number
National (No. of States)	Pan-India business
International (No. of Countries)	0

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

Not Applicable

c. A brief on types of customers

GDL offers integrated logistics services by leveraging its relationships with customers, employees, business partners and other key stakeholders. The company serves customers across various industries including Automobiles & Ancillaries, Steel, Agro, Chemical, E-commerce, Engineering, Retail industry, Pharmaceuticals, Healthcare, FMCG, etc.

Section A: General Disclosures

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)	377	351	93%	26	7%
2	Other than Permanent (E)	0*	0	0%	0	0%
3	Total Employees (D+E)	377	351	93%	26	7%
WORKERS						
1	Permanent (F)	373*	370	99%	3	1%
2	Other than Permanent (G)	1817*	1756	97%	61	3%
3	Total Workers (F+G)	2190	2126	97%	64	3%

* Estimates approved by company

Section A: General Disclosures

IV. Employees

18. Details as at the end of Financial Year

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)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently-abled employees (D+E)	1	1	100%	0	0%
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	0	0	0%	0	0%
2	Other than Permanent (G)	0	0	0%	0	0%
3	Total differently-abled workers (F+G)	0	0	0%	0	0%

Section A: General Disclosures

IV. Employees

19. Participation/Inclusion/Representation of women

	Total (A)	No. and % of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	1	0	0%

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

	FY 22-23 (Turnover rate in current FY)			FY 21-22 (Turnover rate in previous FY)			FY 20-21 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	17%	17%	7%	0%	6%	6%	19%	7%
Permanent Workers	53%	22%	53%	Not Available					

* Three (3) separate entities were merged in FY22-23 to form Gateway Distriparks Limited (GDL). Data pertaining to workers attrition and turnover for erstwhile entities is currently not available as workers were employed through third party contractors.

Section A: General Disclosures

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	Gateway Distriparks (Kerala) Limited	Subsidiary	60%	No
2	Container Gateway Limited	Joint Venture	51%	No
3	Kashipur Infrastructure and Freight Terminal Private Limited*	Subsidiary	99.92%	No
4	Snowman Logistics Limited	Associate	40.25%	No

* GDL acquired 99.92% of Equity Shares of Kashipur on December 23, 2022

Section A: General Disclosures

VI. CSR Details

22. CSR Details	
(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in Rs.)	Rs. 139,605.72 Lakh
(iii) Net worth (in Rs.)	Rs. 174,250.10 Lakh

Section A: General Disclosures

VII. Transparency & 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 redressal policy)	FY 22-23 Current Financial Year			FY 21-22 Previous Financial Year		
		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	0	0		0	0	
Investors (other than shareholders)	Yes	0	0		0	0	
Shareholders	Yes	1	0		0	0	
Employees and workers	Yes	1*	0		0	0	
Customers	Yes	0	0		0	0	
Value Chain Partners	Yes	0	0		0	0	
Other (please specify)							

* Estimates approved by company. Although company has mechanism of grievance redressal for different stakeholders, but no such policy is available as of now. Company will formulate such policy as per requirement.

Section A: General Disclosures

VII. Transparency & Disclosures Compliances

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 change, environment and GHG emissions	Risk	Transportation, Cargo Handling and Storage being the main activities, we are conscious of our contributions to climate change in the form of GHG emissions	We are adopting several initiatives to minimize our carbon footprint, such as achieving energy efficiency in electrical consumption, switching to solar energy, shifting vehicles from diesel to CNG, etc.	Negative
2.	Customer retention	Opportunity	Customer retention is among the top priorities of the business and essential for our continued growth	Continuous formal and informal interactions with customers through mails and calls in order to achieve high customer satisfaction	Positive
3.	Employee training and development	Opportunity	Well-trained employees contribute positively to the operational performance of the organization	Training needs are identified at the start of the year, and it is ensured that relevant trainings are imparted to the employees	Positive
4.	Corporate governance	Opportunity	Strong corporate governance helps achieve the organization's purpose and mission and mitigates risks that undermine stakeholder trust, reputation and disrupt business	Developing and implementing a robust and holistic Corporate Governance framework	Positive
5.	Occupational health and safety	Risk	Health & safety is among the top priorities, as any accident has a major impact in terms of cost, life, and reputation, among others	CFS Mumbai and Chennai are ISO 45001 certified, and regular trainings are imparted to employees across locations	Negative

Section B: Management & Process Disclosures



Section B: Management & 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 & 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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	<ul style="list-style-type: none"> • Code of conduct & obligations • Whistleblower Policy & Vigil Mechanism Policy • Code of Prevention of Insider Trading • Policy on Related Party Transactions- - 26.04.2022 • Board Diversity Policy • Terms of Appointment of Independent Director • Nomination, Remuneration & Board Evaluation Policy- 02.08.2022 • Risk Management Policy • Prevention of Sexual Harassment Policy - 26.04.2022 • Corporate Social Responsibility Policy • Policy on Succession Planning - 02.08.2022 • Dividend Distribution Policy • Policy on determining Material events • Policy on Document preservation & Archival of Documents • Privacy Policy • Policy on Material Subsidiary • Procurement policy and SOP • HR Manual (Employee Policy) effective from June1, 2022- Internal Policy 								

Section B: Management & 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 & Management Processes										
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	Yes	No	No	No	No	No	Yes	Yes
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*	ISO 9001, ISO 14001, ISO 45001, CTPAT, GSV, AEO								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	No such specific goals, commitment and targets has been set by the company with respect to all the Principles and core elements of NGRBC that is to be adhered in a specific timelines.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	Not applicable								

* ISO 9001, ISO 14001 & ISO 45001 certifications are issued to CFS Mumbai and Chennai location

Customs Trade Partnership Against Terrorism (CTPAT) certificate is issued to CFS Mumbai and ICDs at Gurgaon, Faridabad and Ludhiana

Global Security Verification (GSV) certificate is issued to CFS Mumbai location

Authorized Economic Operator (AEO) Certificate is issued to GDL as an organization

Section B: Management & 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

Governance, Leadership and Oversight

7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Statement from Statement from Mr. Prem Kishan Dass Gupta, Chairman and Managing Director</p> <p>Environmental, Social, and Governance (ESG) and sustainability is a critical component of the Company's organizational strategy. It is engrained in the DNA of the organization; and supported with policies, processes, and standards to ensure long term sustainability and success of all our stakeholders. It helps us create trust with stakeholders, streamline and increase operational efficiency, and enables us to build an inclusive culture. It helps us to ensure that the services we provide are environment-friendly and our employees are treated fairly and equitably.</p> <p>Our investments in ESG practices will ensure that we can continue to provide our services in a responsible manner. Our ESG ambitions, strategies and pledges consider a comprehensive approach to sustainability taking into account both, short-term implications and long-term view of our activities and decisions. They are specifically aligned to address climate change, with a multi-stakeholder view while ensuring ethical and responsible governance.</p>
----	--	--

Section B: Management & 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

Governance, Leadership and Oversight

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)	Name: Mr. Divyang Jain Designation: Company Secretary
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	No. The Board of Directors (BOD) headed by Mr. Prem Kishan Dass Gupta (DIN 00011670), Chairman and Managing Director, addresses the concerns relating to the Corporate Social Responsibility (CSR) but the company will explore the formation of committee exclusively for sustainability related issues.

Section B: Management & 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																		
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, the same is reviewed on regular basis.									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, The Board reviews the compliances on regular basis via its various committees.									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
		<p>While GDL has not carried out an independent audit of its policies; these are periodically reviewed by the Board and its committees as well as auditors of respective functions such as ISO Auditors, CTPAT auditors, GSV auditors, Internal Auditors, Secretarial Auditors, etc.</p> <p>External assessments include ISO 9001, ISO 14001 and ISO 45001 certifications conducted by IQNET Ltd; CTPAT certification by URS Verification Pvt Ltd; and GSV certification for CFS Mumbai by Intertek – and include an assessment of the policies and procedures maintained by GDL.</p>								

Section B: Management & 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

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 (please specify)									

Section C: Principle Wise Performance Disclosure



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*	Key role understanding and compliance*	100%*
Key Managerial Personnel	5*	Leadership, POSH awareness, problem solving and decision making, communication, workplace etiquettes*	100%*
Employees other than BOD and KMPs	4*	POSH awareness, problem solving and decision making, communication, workplace etiquettes *	100%*
Workers	49*	Health and Safety, Security, POSH awareness, Custom compliance, CTPAT, Driver's training, Cargo handling*	90%*

* Estimates and data approved by company

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

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

Monetary					
	NGRBC Principle	Name of regulatory/enforcement agencies/judicial institutions	Amount (in Rs.)	Brief of Case	Has an appeal been preferred (Yes/No)
Penalty / Fine	0	None	0	Not Applicable	Not Applicable
Settlement	0	None	0	Not Applicable	Not Applicable
Compounding Fee	0	None	0	Not Applicable	Not Applicable
Non-Monetary					
	NGRBC Principle	Name of regulatory/enforcement agencies/judicial institutions		Brief of Case	Has an appeal been preferred (Yes/No)
Imprisonment	0	None		Not Applicable	Not Applicable
Punishment	0	None		Not Applicable	Not Applicable

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy

Yes, Code of Conduct of Company includes anti-corruption and anti-bribery polices, and is available online at

<https://www.gatewaydistriparks.com/PDFs/Code%20of%20conduct%20&%20obligations.pdf>

The Code of Ethics for Principal Executive and Senior Officers helps maintain the standards of business conduct for GDL and ensures compliance with legal requirements. The purpose of the Code is to deter wrongdoing and promote ethical conduct.

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 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

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

	FY 22-23 (Current Financial Year)		FY 21-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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

Section C: Principle Wise Performance Disclosure

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			
	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	40.88%	57.19%	GDL has undertaken several technology-based R&D activities to reduce paper consumption, like weighment software centralization, E invoice web portal, KIOSK systems, etc.
CAPEX	0.3 %	1.21%	GDL has undertaken several initiatives towards energy efficiency across different facilities by converting diesel trailers to CNG based trailers.
2.a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)			
No. GDL will be making the relevant changes to include Sustainable Sourcing as part of its Procurement Policy in the future			
2.b. If yes, what percentage of inputs were sourced sustainably?			
Not Applicable			
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			
Since we are a service-based industry, this is not applicable			
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same			
Since we are a service-based industry, this is not applicable			

Section C: Principle Wise Performance Disclosure

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	351	351	100%	351	100%	0	0%	351	100%	351	100%
Female	26	26	100%	26	100%	26	100%	0	0%	26	100%
Total	377	377	100%	377	100%	26	7%	351	93%	377	100%
OTHER THAN PERMANENT EMPLOYEES											
Male	0*	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0*	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

* Estimates approved by company

Section C: Principle Wise Performance Disclosure

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

Essential Indicators											
1.b. Details of measures for the well-being of workers:											
% of Workers Covered by											
Category	Total (A)	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	370*	370	100%	370	100%	370	100%	370	100%	0	0%
Female	3*	3	100%	3	100%	3	100%	3	100%	0	0%
Total	373	373	100%	373	100%	373	100%	373	100%	0	0%
OTHER THAN PERMANENT WORKERS											
Male	1756*	1127*	62%	1127*	62%	0	0%	0	0%	0	0%
Female	61*					0	0%	0	0%	0	0%
Total	1817	1127	62%	1127	62%	0	0%	0	0%	0	0%

* Estimates approved by company and bifurcation by gender not available for other than permanent workers for well being measures

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Benefits	FY 22-23 (Current Financial Year)			FY 21-22 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	50%*	Not Applicable	100%	17%*	Not Applicable
ESI	7%	47%*	Yes	5%	51.6%*	Not Applicable
Others – please specify	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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 suitable provision for access to the premises by Disabled.

* Estimates approved by Company

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Yes, the Company has an Equal Opportunity Policy, but has not been assessed currently as per Rights of Persons with Disabilities Act, 2016. This policy is an internal policy available on the company intranet.

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%	Not Applicable	Not Applicable	Not Applicable
Female	0%	Not Applicable	Not Applicable	Not Applicable
Total	75%	Not Applicable	Not Applicable	Not Applicable

*No permanent workers availed of paternity / maternity leave in the previous financial year (FY22-23)

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	Yes, there is a Grievances Redressal Committee for addressing the grievances of the employees/workers. This committee examines the grievances expressed by the employees/workers and addresses the same in consultation with the management within stipulated time frame.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Category	FY 22-23 (Current Financial Year)			FY 21-22* (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	377	9	2%	347	9	2.59%
Male	351	9	3%	326	9	2.76%
Female	26	0	0%	21	0	0%
Total Permanent Workers	373	19*	5.09%	186*	9*	4.83%
Male	370*	19*	5.13%	184*	9*	4.89%
Female	3*	0*	0%	2*	0*	0%

*Estimates approved by company

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

8. Details of training given to employees and workers:

Category	FY 22-23 (Current Financial Year)					FY 21-22 (Previous Financial Year)				
	Total (A)	On Health & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Male	351	351	100%	38*	10.82%	326*	326*	100%	133*	40.79%
Female	26	26	100%	8*	30.76%	21*	21*	100%	8*	38.09%
Total	377	377	100%	42	11.14%	347	347	100%	141	40.63%
WORKERS										
Male	2126*	2126*	100%	Not Available	Not Applicable	1384*	1244*	89.88%	1036*	74.85%
Female	64*	64*	100%	Not Available	Not Applicable	26*	25*	96.15%	22*	84.61%
Total	2190	2190	100%	Not Available	Not Applicable	1410	1269	90%	1058	75.03%

* Estimates approved by Company

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Category	FY 22-23 (Current Financial Year)			FY 21-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	351	351	100%	326	326	100%
Female	26	26	100%	21	21	100%
Total	377	377	100%	347	347	100%
WORKERS						
Male	2126*	370*	17.40%	1384*	184*	13.29%
Female	64*	3*	27.27%	26*	2*	7.69%%
Total	2190	373	17.03%	1410	186	13.19%

* Estimates approved by company

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

10. Health and safety management system:

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

Yes, the company has a fire and safety training system implemented, which is mandatory for all employees & workers. Further, GDL also provides on-the-job training to all its employees and workers entailing training on all work-related hazards and safeguards in line with their respective job requirements. In addition, CFS Mumbai and Chennai location are certified as per ISO 45001 & comply with the health and safety requirements of the certification.

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

GDL units / locations have safety managers who ensure that any work-related hazards are identified and addressed on a timely basis.

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

Yes, GDL has a practice of providing on-the-job trainings to all its employees and workers - entailing training on all work-related hazards and safeguards thereby. Furthermore, there are safety managers who ensure that any work-related hazards are identified and addressed on a timely basis. Workers can raise any concerns to these safety managers whenever required.

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

Yes, GDL has taken out a group insurance policy for its employees and workers which covers both occupational and non-occupational medical and health care services.

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Safety Incident / Injury	Category	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

GDL has conducted Health and Safety trainings whereby the employees are trained on different aspects viz. fire drill, handling hazardous equipment / machinery, etc.

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

	FY 22-23 (Current Financial Year)			FY 21-22 (Previous Financial Year)		
	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
Working Conditions	0	0	-	0	0	-
Health & Safety	0*	0	-	0	0	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & 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.

No significant risk were observed during assessments. Therefore, this is Not Applicable

*Estimates approved by Company

Section C: Principle Wise Performance Disclosure

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

Yes, GDL has identified and is responsible for the needs of all its stakeholders, especially those who are disadvantaged, vulnerable and marginalized.

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	Website, in person, SMS	Ongoing	To meet the expectations of customers so that they are satisfied with the service outcome
Shareholders	No	Email, Newspaper Advertisement, Website, in person	Need based	To communicate business performance via press release, statutory & voluntary disclosures, personal meetings, presentations, quarterly & annual results, dividend, etc.
Employees	No	Website, in person, SMS, Engagements / Work or performance Reviews	Ongoing	Learning and Development, Training Curriculum and Education, Townhall, One to one, workshops, surveys, Group Discussion, cross functional team meetings
Regulators & Government	No	E mail, Website, Compliance with required laws, participate in industry bodies & associations via government setup channels	Day to day	To comply with required regulations at each location, to participate in policy advocacy for the benefit of the industry through trade bodies
Communities	Yes	Meetings, Website and Email	Need based	To implement CSR and welfare initiatives across key areas based on need assessment, and employee volunteering, among others
Vendors	No	Mails, Meetings & Phone Calls	Ongoing	To perform services & supply of material to GDL based on the agreed contract & commercial. Supplier evaluation is done regularly to know concerns on the services provided

Section C: Principle Wise Performance Disclosure

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 22-23 (Current Financial Year)			FY 21-22 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
EMPLOYEES						
Permanent	377	377	100%	347	347	100%
Other than Permanent	0	0	0%	0	0	0%
Total Employees	377	377	100%	347	347	100%
WORKERS						
Permanent	373*	373*	100%	186*	186*	100%
Other than Permanent	1817*	1817*	100%	1224*	1224*	0%
Total Workers	2190	2190	100%	1410	1410	100%

* Estimates approved by Company

Section C: Principle Wise Performance Disclosure

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 22-23 (Current Financial Year)					FY 21-22 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Permanent	377	0	0%	377	100%	347	0	0%	347	100%
Male	351	0	0%	351	100%	326	0	0%	326	100%
Female	26	0	0%	26	100%	21	0	0%	21	100%
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
WORKERS										
Permanent	373	0	0%	373	100%	186	0	0%	186	100%
Male	370*	0	0%	370	100%	184	0	0%	184	100%
Female	3*	0	0%	3	100%	2	0	0%	2	100%
Other than Permanent	1817	1817	100%	0	0%	1224	1224	100%	0	0%
Male	1756*	1756	100%	0	0%	1200*	1200*	100%	0	0%
Female	61*	61	100%	0	0%	24*	24*	100%	0	0%

* Estimates approved by company

Section C: Principle Wise Performance Disclosure

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

	Male		Female	
	Number	Median Remuneration / Salary / Wages of respective category	Number	Median Remuneration / Salary / Wages of respective category
Board of Directors (BoD)	5	6,50,00,000	1	85,00,000
Key Managerial Personnel	1	1,15,00,000	0	0
Employees other than BoD and KMP	359	4,98,935	26	4,50,000
Workers	2126*	Not Available	64*	Not Available

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

Yes

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

GDL has various committees including a Grievance Redressal Committee to address human rights issues.

* Estimates approved by company

Section C: Principle Wise Performance Disclosure

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

	FY 22-23 (Current Financial Year)			FY 21-22 (Previous Financial Year)		
	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	1	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

GDL has committee for Sexual Harassment; Discrimination at workplace; Child labour; Forced Labour/ Involuntary Labour; Wages; Other human rights related issues which addresses any complaints pertaining to above cited any of act strictly and in a timely manner. GDL always ensure that such reported instances are well taken and handled properly. Additionally, the policy ensures that no adverse consequences are faced by the complainant.

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

No. Currently human rights requirements do not form part of business agreements and contracts.

Section C: Principle Wise Performance Disclosure

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators	
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 Labour/Involuntary Labour	100%*
Sexual Harassment	100%*
Discrimination at workplace	100%*
Wages	100%*
Other human rights related issues	100%*
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	

* Estimates approved by company

Section C: Principle Wise Performance Disclosure

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 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Total electricity consumption (A)	11467.38 GJ	11385.47 GJ
Total fuel consumption (B)	234457.39 GJ	241126.94 GJ
Energy consumption through other sources (Solar)	7394.16 GJ	6927.35 GJ
Total energy consumption (A+B+C)	253318.94 GJ	259439.75 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover per lakh in rupees)	1.81	1.90
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

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

Not Applicable

**Above estimates excludes diesel consumption from Corporate Office as it is not material*

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Parameter	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Water withdrawal by source (in Kiloliters)		
(i) Surface water	-	-
(ii) Groundwater*	187234	187234
(iii) Third party water	24367	24597.91
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	211601	211832
Total volume of water consumption (in kilolitres)	211601**	211832
Water intensity per rupee of turnover (Water consumed / turnover)	1.51	1.56
Water 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

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

No

* Total ground water consumption calculated based on estimated borewell depth, pump head, flow rate (based on similar capacity pump) and total of hours of operation. Corporate Office (for both FY) excluded in above disclosure as it is not material.

** Total water withdrawal is assumed to be equal to total water consumption for all locations.

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Parameter	Please Specify Unit	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
NOx	Tonnes	216.87	221.26
SOx	Tonnes	0.83	0.836
Particulate matter (PM)	Tonnes	28.12	28.70
Persistent organic pollutants (POP)	Tonnes	-	-
Volatile organic compounds (VOC)	Tonnes	-	-
Hazardous air pollutants (HAP)	Tonnes	-	-
Others – please specify Hydrocarbons (HC)	Tonnes	8.13	8.30
<i>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</i>			
No			

* Above estimates excludes emissions from diesel consumption for Corporate Office as it is not material. Total air emissions (other than GHG emissions) estimated based on US EPA emission factors and CPCB emission factors for Indian motor vehicles.

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Parameter	Unit	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Total Scope 1 emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	15845.4	16094.2
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	3772.31	3662.56
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ e/per lakh rupee of turnover	0.140	0.145
Total Scope 1 and Scope 2 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

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

GDL is presently taking steps to convert diesel trailers to CNG to reduce GHG emissions. So far 19 trailers have been converted to CNG in ICD Gurgaon and Faridabad.

*A) Fugitive emissions from refrigerants used in Air Conditioners are excluded from Scope 1 GHG emissions due to lack of data, as company has subscribed to AMC services for air conditioners and third-party vendor has not maintained this data.

B) Fugitive emissions from CO₂ based Fire Extinguisher are excluded from Scope 1 GHG emissions as this emission is immaterial.

C) Scope 1 GHG emissions from diesel consumption for Corporate Office is excluded as it is not material.

GDL will take necessary steps to maintain this data in future. Scope 1 GHG emission factors are derived from Intergovernmental Panel for Climate Change (IPCC) – 2006

© 2023 Deloitte Haskins & Sells LLP. Business Responsibility and Sustainability Report (BRSR)

** Scope 2 GHG emissions estimated based on average grid-emission factor (including renewable energy) derived from Central Electricity Authority.

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Parameter	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.400	0.400
E-waste (B)	Not Available	Not Available
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	Not Available	Not Available
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	1.064	0.798
Other Non-hazardous waste generated* (H) (It includes iron scrap and cardboards)	69.240	7.60
Total (A + B + C + D + E + F + G + H)	70.704	8.798

* Other Non-Hazardous Waste generation estimates includes data from ICD Ludhiana and CFS Chennai; Plastic Waste and Other Hazardous Waste estimates includes CFS Chennai. All other facilities are excluded due to lack of data

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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

Parameter	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
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	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total*	-	-

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of Waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations*	70.704	8.798

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

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.

GDL is in process of preparing its Waste Management Policy

* Currently there is no recycling or recovery of waste undertaken by company. All waste is disposed via third party vendors.

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

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.
---------	--------------------------------	--------------------	--

Not applicable as none of the facility is situated 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
-----------------------------------	----------------------	------	---	--	-------------------

Not Applicable as none of our projects falls under any category in EIA notification

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 noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
---------	---	--------------------------------------	---	---------------------------------

Currently only CFS Mumbai and Vizag have valid Consent to Operate (CTO) from State Pollution Control Board. The Company is in process of filing CTO applications for rest of the locations.

Section C: Principle Wise Performance Disclosure

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.

GDL has affiliation with seven industry associations

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

SR No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State/National)
1	Container Freight Stations Association of India (CFSAI)	National
2	Federation of Indian Export Organisations (FIEO)	National
3	Association of Container Train Operators (ACTO)	National
4	Confederation of Indian Industry (CII)	National
5	Services Export Promotion Council (SEPC)	National
6	National Association of Container Freight Stations (NACFS)	National
7	Federation of Indian Chambers of Commerce & Industry (FICCI)	National

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 Action Taken
-	-	-

There are no material corrective actions, nor any material issues related to anti-competitive conduct by the company Every year audit is conduct by CTPAT (Customs Trade Partnership Against Terrorism) agencies at CFS Mumbai and ICDs at Gurgaon, Faridabad and Ludhiana for which certificates are issued.

Section C: Principle Wise Performance Disclosure

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 & 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
---------------------------------	----------------------	----------------------	---	--	-------------------

No such project requiring SIA has been undertaken in the current or previous 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)
---------	--	-------	----------	---	--------------------------	---

Not Applicable

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

Not Available

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

	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	At present this data is not being tracked by the Company.	
Sourced directly from within the district and neighbouring districts		

Section C: Principle Wise Performance Disclosure

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.

In GDL Customers share their queries/grievances to customer service team through email/phone/verbal at ICDs. Customer service team then checks it and sends it to the internal departments for resolution, after that customer service team does follow up. Post receiving the solution internally customer service team reverts to the customer with closure remarks. There is a centralised email id on which customers can main their queries - mail@gatewaydistriparks.com.

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	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 22-23 (Current Financial Year)		Remarks	FY 21-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0*	0*		0*	0*	
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

Section C: Principle Wise Performance Disclosure

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

Essential Indicators		
4. Details of instances of product recalls on account of safety issues:		
SR No.	Number	Reasons for Recall
Voluntary Recalls	Not Applicable	
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		
Yes. Cyber Policy is available at https://www.gatewaydistriparks.com/policy.php		
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.		
There were no security occurrences / re- occurrences relating to advertising, delivery of essential services, cyber security and data privacy of customers which led to penalty / action taken by regulatory authorities on safety of products / services.		

ANNEXURE



Summary of Assumptions, Approach & Methodologies Applied for Estimating BRSR Essential KPIs

Observations, Assumptions & Methodology Notes

- In Principle 6, KPI-3 related to water consumption, ground water is estimated considering Kirloskar's KS4, 4" submersible borewell pumps and KS4, 7" submersible borewell pumps brochure for available pump capacity and head at different locations.
- Solar power generated in different facilities is considered in calculating Scope 2 GHG emissions as environmental attributes can't be claimed by GDL as per Power Purchase Agreement with Amplus (Vendor)
- Train operations are not included in calculating total Energy Consumption, Scope 1 GHG Emissions and other Air Emissions (other than GHG emissions) as these are not under operational control of GDL (operated by Indian Railways).
- GHG Scope 1 is estimated based in the GHG Corporate reporting standards and emissions factors are taken from Intergovernmental Panel for Climate Change (IPCC) – 2006.
- GHG Scope 2 emission factor is derived from Central Electricity Authority where mixed grid average is taken.
- In Principle 6, KPI 5 related to air emission other than GHG is estimated considering the US EPA standard and for the vehicular emission CPCB derived emission factors were used to estimate the pollutant concentrations.

Business Responsibility and Sustainability Report (BRSR) for FY22-23 (1/2)

Observations, Assumptions & Methodology Notes

- ❖ We have not received the supporting for the following;

S.No.	KPI	Indicator reference
1	Customer and value chain partners grievances	Section A Indicator 23
2	Worker Count FY 2021-2022	Section C Principle 3 Indicator 7

- ❖ There are no formal mechanisms to track complaints and grievances from community, investors and value chain partners
- ❖ The data to track % of inputs sourced sustainably is not available
- ❖ Currently there is no track of attendance for all trainings.
- ❖ Percentage of female employees (7%) and workers (1%) employed is low which can be increased further to reduce gender disparity.
- ❖ Currently GDL does not reconcile the total count of employees/workers at regular basis for Health and Accidental insurance group policy.
- ❖ Currently GDL has not conducted any materiality assessment to identify material ESG issues & opportunities impacting the stakeholders.
- ❖ Most of the policies are not extended to value chain partners. Going forward, policies need to be modified to extend them to value chain partners.
- ❖ Well-being measures other than health insurance are not extended to other than permanent employees and workers.
- ❖ Currently there is no formal processes in place to identify work-related hazards and risk on a regular basis, including external audits for Human Rights issues and other compliances for all facilities

Business Responsibility and Sustainability Report (BRSR) for FY22-23 (2/2)

Observations, Assumptions & Methodology Notes

- ❖ Currently only CFS Mumbai and Vizag have valid Consent to Operate (CTO) from State Pollution Control Board. Since this is regulatory requirement, this needs to be taken for all facilities.
- ❖ ICD Gurgaon, Faridabad, Ludhiana, Ahmedabad and CFS Vizag meet their water requirements via abstraction of ground water, but there are no corresponding ground water abstraction permission certificates (issued by CGWA), nor are any water flow meters installed to track the water withdrawal.
- ❖ Total ground water consumption for all locations is calculated based on estimated borewell depth, pump head, flow rate (based on similar capacity pump) and total of hours of operation. Total water withdrawal is assumed to be equal to total water consumption for all locations.
- ❖ Third party water consumption data for ICD Faridabad for FY 2021-22 is not available. Therefore, it is excluded from water consumption calculation.
- ❖ Data related to diesel consumption in vehicles and DG sets, water consumption, waste generation, collection and management is not available for Corporate Office (New Delhi).
- ❖ Documentation (including MIS and supporting) is not available for CFS Visakhapatnam (for terminal machines & DG sets).
- ❖ Data for refrigerants and CO2 based fire extinguisher like type and quantity is not maintained by any location.
- ❖ There is no formal policy for Integrated Waste Management by GDL. As a result most of the locations are not tracking this data. Only partial information is available (i.e., Other Non-Hazardous Waste generation data is maintained by ICD Ludhiana and CFS Chennai; Plastic Waste and Other Hazardous Waste data is maintained by CFS Chennai).
- ❖ Procurement policy does not contain elements related to procuring from MSMEs/ small producers/ from within India. As result data is also not maintained.

Key Recommendations for GDL (1/2)

Priority	Recommendations	Rationale
	Currently only CFS Mumbai and Vizag have valid Consent to Operate (CTO) from State Pollution Control Board. CTO should be obtained for all other ICDs and CFS	Consent to Operate is a regulatory requirement under section 25/26 of the Water (Prevention & Control of Pollution) Act, 1974 and under section 21/22 of Air (Prevention & Control of Pollution) Act 1981 and amendments thereof and Authorisation under Rule 6 of the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016
	GDL should get compliance confirmation/ check whether Ground Water Abstraction permission to be taken from Central Ground Water Authority (CGWA) across all facilities where ground water is being abstracted	This is a regulatory requirement as per Section 5 of the Environment (Protection) act, 1986 (29 of 1986) for the purposes of regulation and control of Ground Water management and development
	GDL should get compliance confirmation/ check whether STPs and ETPs (of appropriate capacity) are required. Additionally, the company needs to document wastewater discharge from different facilities.	As per CPCB norms no wastewater from any commercial establishment should flow untreated into the environment
	Consider undertaking an external stakeholder engagement and materiality assessment to identify material ESG issues & opportunities impacting the stakeholders	Though not a regulatory requirement, it is advisable for companies to conduct a Materiality Assessment based on stakeholder engagement that considers ALL stakeholders – as a first step towards identifying material risks & opportunities and setting ESG strategy and goals
	Implement processes (SoP) / systems and controls for collection, consolidation and reporting of non-financial data to enable assurance readiness especially in the following areas: <ol style="list-style-type: none"> HR – <i>All data pertaining to employees and workers should be maintained including training, payroll, insurance, etc.</i> Grievances and Complaints – <i>Data should be monitored and tracked for all stakeholders.</i> Policies and relevant controls- <i>Procurement policy should be revised to include procurement from MSMEs/ small producers, Integrated waste management policy should be framed. Further, all the policies should extend to value chain partners wherever applicable.</i> 	Given that this is the first year of reporting BRSR; there are data gaps / inconsistencies in the way many KPIs are tracked, collated and reported across the entity. These will need to be resolved, and appropriate systems and controls have to be established to ensure that GDL is able to improve its reporting coverage going forward.

LEGEND	
Compliance Requirement	
High Priority	
Moderate Priority	

Key Recommendations for GDL (2/2)

Priority	Recommendations	Rationale
High Priority	<i>Implement processes/ systems and controls for collection, consolidation and reporting of Environment related KPIs - Data should be monitored and tracked for fuel consumption, refrigerants and CO2 based fire extinguishers, water consumption and waste management.</i>	Fuel consumption, refrigerants used, and CO2 based fire extinguishers contribute to scope -1 GHG emissions. Proper compilation of this data and other environmental KPIs helps in assessing positive/ negative impacts from different processes
Moderate Priority	Set specific commitments, targets and goals for each principle, especially environmental KPIs (GHG emissions, energy consumption, water consumption, waste generation, air emissions, etc.)	Based on current results – GDL can establish a baseline for performance improvement across material KPIs. Also, this is becoming a key requirement going forward (net zero, SBTi, etc.) to ensure brand reputation and demonstrate sustainability leadership

LEGEND	
Compliance Requirement	Red
High Priority	Orange
Moderate Priority	Yellow

Deloitte Haskins & Sells LLP

This material has been prepared by Deloitte Haskins & Sells LLP ("DHSLLP"), on a specific request from you and contains proprietary and confidential information. This material may contain information sourced from publicly available information or other third-party sources. DHSLLP does not independently verify any such sources and is not responsible for any loss whatsoever caused due to reliance placed on information sourced from such sources. The information contained in this material is intended solely for you. Any disclosure, copy or further distribution of this material or the contents thereof is strictly prohibited.

Nothing in this material creates any contractual relationship between DHSLLP and you. Any mutually binding legal obligations or rights may only be created between you and DHSLLP upon execution of a legally binding contract. By using this material and any information contained in it, the user accepts this entire notice and terms of use.

©2023 Deloitte Haskins & Sells LLP.