GUFIC
BIOSCIENCES LIMITED
CIN No. L24100MH1984PLC033519

Corp. Office : SM House, 11 Sahakar Road, Vile Parle (East), Mumbai - 400 057, Tel.: (+91-22) 6726 1000,
Fax: (+91-22) 6726 1067, Email : info@guficbio.com, Website: www.gufic.com

233/LG/SE/AUG/2026/GBSL

August 12, 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001
Scrip Code: 509079

To
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051
Scrip Symbol: GUFICBIO

Subject: Business Responsibility & Sustainability Report for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility & Sustainability Report of the Company for the Financial Year 2025-26, which also forms part of the Annual Report 2025-26.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Gufic Biosciences Limited

AMI SHAH
Digitally signed by AMI SHAH
Date: 2026.08.12 21:45:14 +05'30'

Ami Shah
Company Secretary
Membership No.: A39579

Encl.: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING FOR THE FINANCIAL YEAR 2025-26

DIRECTORS MESSAGE:

Dear Stakeholders,

It gives me great pleasure to present the Company's Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26. This Report reflects our continued commitment to conducting business responsibly, strengthening our governance practices and creating sustainable value for all our stakeholders.

At Gufic, we believe that responsible business practices form the foundation of sustainable growth. While remaining focused on delivering quality products and operational excellence, we continue to strengthen our efforts towards environmental stewardship, employee health and safety, ethical business conduct and meaningful community development through our CSR initiatives.

The evolving ESG landscape presents new opportunities and responsibilities for businesses to enhance transparency, strengthen governance and integrate sustainability into decision-making. We remain committed to meeting these evolving expectations through robust compliance practices, responsible resource management and a culture of integrity and accountability.

During the year, we continued to reinforce our governance framework, promote responsible business practices and focus on the efficient use of resources, regulatory compliance, employee well-being and stakeholder engagement. These efforts reflect our commitment to creating long-term value while contributing positively to society and the environment.

As we move forward, we will continue to adopt a pragmatic and balanced approach towards sustainability, focusing on continuous improvement, responsible growth and long-term value creation. We sincerely thank our shareholders, customers, employees, business partners, regulators and the communities we serve for their continued trust and support in our journey towards building a responsible and sustainable enterprise.

Pranav J. Choksi
CEO & Whole Time Director
DIN: 00001731

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Company

1	Corporate Identity Number (CIN) of the listed entity	L24100MH1984PLC033519
2	Name of the listed entity	Gufic Biosciences Limited
3	Year of incorporation	23/07/1984
4	Registered office address	37, First Floor, Kamala Bhavan- II, S. Nityanand Road, Andheri-East, Mumbai - 400069
5	Corporate address	SM House, 11 Sahakar Road, Vile Parle-East, Mumbai - 400057
6	E-mail	corporaterelations@guficbio.com
7	Telephone	(+91 22) 67261000
8	Website	www.gufic.com
9	Financial year for which reporting is being done	1st April 2025 to 31st March 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (Scrip Code: 509079) and National Stock Exchange of India Limited (Scrip Symbol: GUFICBIO)
11	Paid-up Capital	₹ 100,282,506/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Ms. Ami Shah, Company Secretary & Compliance Officer, Email: mgr_legal@guficbio.com, Tel. No.: 022 67261000
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14	Name of assurance provider	None
15	Type of assurance obtained	Not applicable

II. Products/services

16. 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	Pharmaceutical	Manufacturing and marketing of pharmaceutical products	100

17. 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	Manufacture of pharmaceutical products	210	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	28*	31
International	0	3	3

**No. of offices includes the place of business of Company's Carrying and Forwarding Agents.*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States & 8 Union Territories
International (No. of Countries)	70+ Countries

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

As on March 31, 2026, the exports of the Company contributes to 23.07% .

c. A brief on types of customers

Our customers include wholesalers, distributors, pharmacy chains, hospitals, government institutions and other pharmaceutical companies. Patients who use our products are our ultimate customers.

IV. Employees

20. 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)
	EMPLOYEE					
1	Permanent (D)	1567	1345	85.83	222	14.17
2	Other than Permanent (E)	387	356	91.99	31	8.01
3	**Total employees (D + E)**	**1954**	**1701**	**87.05**	**253**	**12.95**
	WORKER					
4	Permanent (F)	40	36	90.00	4	10.00
5	Other than Permanent (G)	909	557	61.28	352	38.72
6	**Total Workers (F + G)**	**949**	**593**	**62.49**	**356**	**37.51**

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)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
	Total differently abled employees (D + E)	**-**	**-**	**-**	**-**	**-**
	DIFFERENTLY ABLED WORKERS					
3	Permanent (F)	-	-	-	-	-
4	Other than Permanent (G)	-	-	-	-	-
	Total differently abled employees (F + G)	**-**	**-**	**-**	**-**	**-**

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel*	2	1	50.00%

* The Key Managerial Personnel (KMP's) includes Chief Financial Officer and Company Secretary as the other KMP's are already included under the heading "Board of Directors".

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	21.12	18.04	**20.73**	21.98	17.29	**21.40**	17.79	23.15	**18.45**
Permanent Workers	0	0	**0**	0	0	**0**	0	0	**0**

Notes: Trainees and non-confirmed employees are excluded from the calculation of the turnover rate.

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

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

S.No.	Name of the holding / subsidiary /associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Gufic UK Limited	Subsidiary	100	No
2	Gufic Prime Private Limited	Subsidiary	60	No
3	Veira Life FZE	Subsidiary	100	No
4	Gufic Ireland Limited	Subsidiary	100	No

VI. CSR Details

24. i) Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes
ii) Turnover (₹ in Lakhs) - ₹ 94,047.54 lakhs
iii) Net worth (₹ In Lakhs) - ₹ 66,418.25 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-2026 Current Financial Year			FY 2024-2025 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. The communities can raise their grievances through the concerned Plant Head.	-	-	-	-	-	-
Investors (other than shareholders)	Yes, the Company has an in-house Investor Relations (IR) officer dedicated to handling investor grievances and queries. All such concerns are directed to the IR officer at avik.das@guficbio.com.	-	-	-	-	-	-
Shareholders	Yes, the Company has appointed M/s. MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) as the Registrar and Share Transfer Agent (RTA) who handles shareholders' enquiries/ queries, requests and complaints. Further, the Company also has designated email ids to redress the grievances of the Shareholders: corporaterelations@guficbio.com and mgr_legal@guficbio.com. Further, as per SEBI Circular(s) (No. SEBI/HO/OIAE/OIAE_IAD-1/ P/CIR/2023/195) dated December 28, 2023 (as updated from time to time), shareholders can access the Online Dispute Resolution (ODR) Portal for resolution of their complaints. The Company has placed aforesaid SEBI Circular and link of ODR Portal on Company's website at www.gufic.com.	3	0	-	-	-	-
Employees and workers	Yes, the employees and workers have access to the Company's whistle blower mechanism. The policy in this regard is accessible at https://gufic.com/wp-content/uploads/2016/08/WHISTLE_BLOWER_POLICY.pdf Employees can also put their grievances in the complaint/ suggestion boxes placed at all office location.	-	-	-	-	-	-

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 2025-2026 Current Financial Year			FY 2024-2025 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
Customers	Yes. The Company has established Standard Operating Procedures (SOPs) for addressing customer grievances through its customer support and quality management processes. Customer queries and complaints may also be submitted through the Company's website: https://gufic.com/contact	29	0	-	12	0	-
Value Chain partners	Yes. Value chain partners may raise their grievances with the respective functional head or location head. All grievances received are reviewed and addressed promptly by the concerned officials in accordance with the Company's established grievance redressal process. The Company also has in place Code of Conduct for Supplier which can be accessible at https://gufic.com/wp-content/uploads/2021/06/Supplier%20Code%20of%20Conduct.pdf	0	0	-	0	0	-
Other (please specify)	Not Applicable						

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

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	Human Capital Development and Talent Management	Risk and Opportunity	The Company's long-term success depends on attracting, developing and retaining skilled talent. Talent shortages and high attrition may impact innovation & operational excellence.	Structured learning and development programmes, succession planning, leadership development, performance management, employee engagement initiatives and competitive remuneration practices are implemented across the organisation.	**Positive:** Enhanced productivity, innovation, employee retention and operational excellence. **Negative:** Increased recruitment and training costs and potential productivity loss due to attrition.
2	Occupational Health, Safety and Employee Well-being	Risk and Opportunity	Pharmaceutical manufacturing involves handling chemicals, biological materials and sophisticated equipment. Maintaining a safe workplace is essential to protect employees and ensure uninterrupted operations.	The Company follows a structured EHS Management System including hazard identification, risk assessment, safety audits, PPE compliance, behavioural safety programmes, emergency preparedness, health surveillance and continuous safety awareness programmes.	**Positive:** Higher productivity, improved employee morale, lower absenteeism and reduced incident costs. **Negative:** Workplace accidents may result in compensation claims, production loss and reputational impact.
3	Responsible Supply Chain Management	Risk and Opportunity	Dependence on critical raw materials and global supply chains exposes the Company to supply disruptions, quality risks and ESG-related concerns.	Quality audits, Supplier Code of Conduct, periodic supplier evaluations, business continuity planning & supplier diversification help strengthen supply chain resilience.	**Positive:** Stable supply, enhanced quality assurance and reduced operational disruptions. **Negative:** Increased procurement costs and supply disruptions due to geopolitical or market uncertainties.
4	Corporate Governance and Business Ethics	Risk and Opportunity	Strong governance and ethical business practices are critical for maintaining stakeholder trust, regulatory compliance and sustainable value creation.	The Company maintains a Code of Conduct, an Anti-Bribery framework, a Vigil Mechanism, Board oversight and compliance monitoring systems.	**Positive:** Improved investor confidence, stronger governance ratings and sustainable long-term value. **Negative:** Regulatory actions, financial penalties and reputational damage arising from governance failures.

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)
5	Research, Innovation and Affordable Healthcare	Opportunity	Continuous innovation enables development of differentiated and affordable medicines, addresses unmet patient needs & strengthens long-term competitiveness.	The Company continues to invest in research & development, product portfolio expansion, technology enhancement and process innovation while maintaining affordability and quality.	**Positive:** Revenue growth, stronger product pipeline, market expansion and improved patient outcomes.
6	Product Quality, Safety and Pharma-covigilance	Risk and Opportunity	Manufacturing and supplying safe, effective and quality medicines is fundamental to the pharmaceutical industry. Any quality failure or product recall may result in regulatory action, product liability, business disruption reputational damage. Conversely, robust quality systems enhance customer confidence, regulatory credibility and market competitiveness.	The Company maintains a robust Quality Management System, cGMP-compliant manufacturing practices, validated processes, quality risk management, pharmacovigilance systems, product traceability, internal audits and continuous employee training. Product complaints & adverse events are continuously monitored to facilitate timely corrective and preventive actions, including product recalls where necessary.	**Positive:** Improved customer trust, stronger regulatory confidence, enhanced brand value and sustainable business growth. **Negative:** Product recalls, litigation, regulatory penalties, revenue loss and reputational damage.
7	Regulatory Compliance	Risk and Opportunity	The pharmaceutical industry operates under stringent national & international regulatory frameworks. Non-compliance may delay product approvals, restrict market access and attract regulatory actions. Strong compliance strengthens stakeholder confidence and facilitates global expansion.	Dedicated Regulatory Affairs and Quality teams continuously monitor regulatory developments, maintain compliance systems, conduct periodic audits, implement SOPs and provide regular employee training.	**Positive:** Better market access, regulatory approvals and investor confidence. **Negative:** Compliance costs, penalties, product suspension and business interruptions.
8	Climate Change, Energy Efficiency and Carbon Management	Opportunity	Efficient energy utilisation reduces operating costs, supports climate resilience and contributes to decarbonisation objectives.	The Company continues to implement energy conservation initiatives, renewable energy adoption wherever feasible, process optimisation and energy-efficient equipment across manufacturing facilities.	**Positive:** Lower energy costs, reduced emissions, operational efficiency and enhanced ESG performance.

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)
9	Water Stewardship and Wastewater Management	Risk and Opportunity	Water is a critical resource for pharmaceutical manufacturing. Water scarcity and inefficient wastewater management may affect production continuity and environmental compliance.	The Company operates Zero Liquid Discharge (ZLD) systems at its Navsari and Indore manufacturing facilities which promote water recycling and reuse, continuously improves wastewater treatment processes and monitors water consumption to optimise efficiency.	**Positive:** Reduced freshwater consumption, cost savings and improved environmental performance. **Negative:** Capital expenditure for water infrastructure and operational risks arising from water scarcity.
10	Cyber security and Data Privacy	Risk and Opportunity	Increased digitalisation exposes the Company to cybersecurity threats, operational disruptions and risks to confidential business and patient information.	The Company maintains layered cybersecurity controls including firewalls, endpoint protection, access controls, employee awareness programmes and periodic cybersecurity assessments.	**Positive:** Secure business operations, protection of intellectual property and regulatory compliance. **Negative:** Financial losses, business interruption and reputational damage due to cyber incidents.
11	Community Development and Social Responsibility	Opportunity	Contributing to healthcare, education and community development strengthens stakeholder relationships and supports inclusive growth.	CSR programmes are implemented in accordance with statutory requirements, focusing on healthcare, education, rural development and community welfare.	**Positive:** Enhanced corporate reputation, stronger community engagement and long-term social value creation.
12	Business Continuity and Operational Resilience	Risk and Opportunity	Disruptions arising from natural disasters, pandemics, geopolitical events, utility failures, supply shortages or manufacturing interruptions may adversely affect production, distribution and availability of medicines. A resilient business continuity framework enables uninterrupted supply of products, strengthens stakeholder confidence and enhances operational efficiency.	The Company has implemented business continuity and disaster recovery measures, including multiple manufacturing facilities, preventive maintenance programmes, inventory planning, supplier diversification and periodic risk assessments to minimise operational disruptions.	**Positive:** Improved operational resilience, uninterrupted product availability, stronger customer confidence and reduced business interruption losses. **Negative:** Capital investment in contingency planning, inventory and infrastructure; potential revenue loss in the event of prolonged disruptions.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies & processes put in place towards adopting the NGRBC Principles and Core Elements

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes, the policies are approved by the Board of Directors.								
c. Web Link of the Policies, if available	http://gufic.com/wp-content/uploads/2023/05/Business%20Responsibility%20Policy.pdf								
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, policies are extended to value chain partners to the extent required and feasible.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has adopted and complies with internationally recognised quality, environmental, occupational health and safety standards, including Current Good Manufacturing Practices (cGMP), Good Laboratory Practices (GLP), ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018. The Company's manufacturing facilities are also approved/certified by various national and international regulatory authorities, including the Central Drugs Standard Control Organisation (CDSCO), WHO-GMP and other overseas drug regulatory authorities in jurisdictions where the Company operates or exports its products.								
5. Specific commitments goals and targets set by the entity with defined timelines, if any.	**P1** Implementation of the Digital Personal Data Protection (DPDP) Act compliance framework across the organisation. **P6** 1. Enhance water conservation by minimizing fresh water consumption and upgrading the system to recycle & Reuse treated water. 2. Reduce the effluent load on the Effluent Treatment Plant (ETP) by reusing RO Reject water in utility areas. 3. Upgrade the Effluent treatment plant by the year 2030-31. 4. Undertake tree plantation during FY 2026-27 to promote biodiversity and enhance green cover. 5. To dispose 40% of waste through pre-processing by the financial year 2026-27. 6 Reduce waste generated per unit of production by 10% by FY 2026-27, using FY 2025-26 as the baseline year.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	**P3** The Company continued to strengthen its focus on employee development by conducting structured training and skill enhancement programmes across various functions. These initiatives were aimed at enhancing technical capabilities, improving operational efficiency, fostering continuous learning, and enabling employees and workers to develop competencies aligned with evolving business requirements. **P6:** 1. During FY 2025-26, the Company initiated a tree plantation programme at its manufacturing facility located at Navsari, Gujarat. The initiative was undertaken with the objective of enhancing green cover within the premises, contributing towards environmental conservation, improving the surrounding ecosystem and promoting sustainable practices. 2. The Company achieved a 10% reduction in waste generation per unit of production during FY 2025-26 through improved resource utilisation and waste management practices. 3. During FY 2025-26, the Indore Plant of the Company achieved a 17.17% reduction in briquette fuel consumption through hot water temperature optimization, automatic temperature control, maximum condensate recovery and effective steam trap monitoring and maintenance.								
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)*	Director's message is given at the beginning of this report.								

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Nagesh Yarrabathina- Chief Operating Officer
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. Mr. Nagesh Yarrabathina - Chief Operating Officer of the Company oversees the Company's Business Responsibility and Sustainability initiatives and reporting on these matters are submitted to the Board of Directors. The Board of Directors reviews and overseas implementation of sustainability related issues on an annual basis.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

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	The performance against all policies is monitored and reviewed by the Board of Directors, wherever required.									Periodically/ Need Basis								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The status of compliance with all applicable statutory requirements is reviewed by the Board of Directors.									Ongoing basis								

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.

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No, the Company internally reviews the working of the aforementioned policies.								

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:

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	Total number of training & 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 (BOD) Key Managerial Personnel (KMP)	4	During the year, various familiarisation and awareness programmes were conducted on a wide range of topics, including material developments in the Company and the pharmaceutical industry, research and development initiatives, Corporate Social Responsibility (CSR) activities, Capital Expenditure (CAPEX), corporate governance, the Whistle Blower Mechanism, prevention of sexual harassment at the workplace, prevention of insider trading, ESG-related matters and the overall performance and strategic direction of the Company. In addition, the Board of Directors and Key Managerial Personnel were regularly apprised of significant Company developments, key regulatory changes, emerging risks and compliance-related matters to facilitate informed decision-making and effective governance oversight.	100%
Employees other than BOD and KMPs	403	Product training, medical and brand training, sales skills, personality development, team building, managerial and leadership development, skill upgradation, PMT workshops, prevention of insider trading, Whistle Blower Mechanism, Code of Conduct, prevention of sexual harassment at the workplace, regulatory compliance, HR policies, Ethics Policy, Standard Operating Procedures (SOPs) and other functional and role-specific training programmes aimed at enhancing employee capability, professional development, operational excellence and regulatory compliance.	100%
Workers	386	Health and safety training and awareness programmes, prevention of sexual harassment at the workplace, Good Manufacturing Practices (cGMP) and Quality Management Systems (QMS), fire-fighting training, personal hygiene, technical and compliance training, HR policies, Standard Operating Procedures (SOPs) training and On-site Emergency Plan awareness.	100%

EI-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					
Category	**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	There were no material fines, penalties, punishment, awards, compounding fees or settlement amounts during the financial year 2025-26 based on the materiality criteria specified under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.				
Settlement					
Compounding Fees					
Non-Monetary					
Category	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**		**Has an appeal been preferred ? (Yes/No)**
Imprisonment	-	-	-		-
Punishment	-	-	-		-

EI-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
-	-

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

Yes. The Company has in place Anti-Corruption and Anti-Fraud Policy, which reflects its commitment to maintaining the highest standards of integrity, ethics and transparency, and adopts a zero-tolerance approach towards bribery, corruption and fraudulent practices.

The Policy applies to all Directors, employees (including permanent, temporary, contractual, trainees and apprentices), as well as individuals and entities acting on behalf of the Company, including business partners, vendors, consultants, agents, customers and other stakeholders. It sets out the principles and responsibilities for preventing, detecting and reporting bribery, corruption and fraud, and promotes ethical conduct in all business dealings.

The policy can be accessed from the website of the Company at following link:

http://gufic.com/wp-content/uploads/2023/06/Anti-Corruption%20&%20Anti-fraud%20Policy.pdf

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

Category	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

Category	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

EI-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

EI-8. Number of days of accounts payables [(Accounts payable × 365) / Cost of goods/services procured] in the following format:

Particulars	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts payables	98.65	103.68

EI-9. Open-ness of business- Provide details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4.15%	5.71%
	b. Number of trading houses where purchases are made from	46	41
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	83.50%	84.33%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	33.63%	33.51%
	b. Number of dealers / distributors to whom sales are made	3168	2123
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	49.64%	26.49%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.08%	0.00%
	b. Sales (Sales to related parties / Total Sales)	0.62%	0.02%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	37.85%	36.49%

Leadership Indicators

LI-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, the Company has established appropriate governance mechanisms to identify, monitor and manage actual or potential conflicts of interest involving members of the Board. The Code of Conduct for Directors and Senior Management requires Directors to act in the best interests of the Company, maintain high standards of integrity and disclose any actual or potential conflicts of interest.

Directors submit disclosures of their interests at the time of appointment, annually and whenever there is any material change. Any Director having an interest in a matter is required to disclose the same and, where applicable, abstain from participating in the deliberation and voting. Related party transactions are reviewed and approved by the Audit Committee and other competent authorities, as applicable, in accordance with the Companies Act, 2013, the SEBI Listing Regulations and the Company's policies. Further, an annual affirmation of compliance with the Code of Conduct is obtained from Directors and Senior Management Personnel.

The Code of Conduct is available on the Company's website at following link:

https://gufic.com/wp-content/uploads/2025/02/code-of-conduct-for-directors-and-senior-management-personnel.pdf

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

EI-1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year 2025-26	Previous Financial Year2024-25	Details of improvements in environmental and social impacts
R&D	100%	100%	R&D investments were focused on development of advanced drug delivery systems, differentiated formulations, Quality by Design (QbD), process optimisation and technologies aimed at improving product quality, safety, efficacy, regulatory compliance and patient outcomes.
Capex	8.05%	15%	Capital expenditure was undertaken towards process improvements, automation initiatives and energy-efficient technologies to enhance operational efficiency, optimise resource utilisation and support sustainable manufacturing practices.

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

Yes

EI-2.b. If yes, what percentage of inputs were sourced sustainably?

>90% of inputs from critical suppliers is sourced sustainably. According to Company's policy, all suppliers are expected to abide by the Suppliers Code of Conduct, which includes parameters on business code and ethics, human rights, fair employment practices, environment, health and safety ("EHS") etc., among others.

EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:

Category	Description
(a) Plastics (including packaging)	The Company is registered with the Central Pollution Control Board (CPCB) and complies with applicable provisions of the Plastic Waste Management Rules. Plastic waste generated is managed through authorised recyclers and/or co-processing facilities, based on the nature and category of waste generated.
(b) E-waste	The Company has established arrangements with authorised e-waste recyclers for the safe collection, recycling, and disposal of e-waste in accordance with the applicable provisions of the E-Waste (Management) Rules, as amended from time to time. Such arrangements are implemented across the Company's manufacturing facilities.
(c) Hazardous waste	Hazardous waste is disposed off through pre-processing, co-processing, incineration, landfill or by sending it to authorized recycling and decontamination facilities operated by approved recyclers. Expired or near-expiry medicines from distributors are disposed of as per pollution control guidelines and sent to a TSDF site with a proper manifest. This system is followed across all our plant locations.
(d) Other waste	Bio-medical waste generated from operations is disposed of through authorised Common Bio-medical Waste Treatment and Disposal Facilities (CBWTFs) in accordance with applicable regulatory requirements.

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

Yes. Extended Producer Responsibility (EPR) is applicable to the Company's activities. The Company is registered as a Brand Owner with the Central Pollution Control Board (CPCB) under the applicable EPR framework for plastic packaging. The Company complies with the requirements of the Plastic Waste Management Rules, 2016, as amended from time to time, and fulfils its EPR obligations through authorised waste management agencies. The waste collection and recycling activities are carried out in line with the EPR plan submitted to the relevant Pollution Control Authorities, and the prescribed annual EPR targets are achieved as per applicable regulatory requirements.

Leadership Indicators

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

Not applicable. In the pharmaceutical industry, recycled or reused input materials cannot be used in the manufacturing process due to contamination risks and the nature of products. However, in some of our operations, we recover the spent solvent through solvent recovery system and reuse the same in our operations.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
	Permanent Employees										
Male	1345	1345	100.00	1345	100.00	NA	NA	0	0	1345	100.00
Female	222	222	100.00	222	100.00	222	100.00	0	0	222	100.00
Total	**1567**	**1567**	**100.00**	**1567**	**100.00**	**222**	**14.17**	**0**	**0**	**1567**	**100.00**
	Other than Permanent Employees										
Male	356	356	100.00	356	100.00	NA	NA	0	0	356	100.00
Female	31	31	100.00	31	100.00	31	100.00	0	0	31	100.00
Total	**387**	**387**	**100.00**	**387**	**100.00**	**31**	**8.01**	**0**	**0**	**387**	**100.00**

EI-1.b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	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 Employees										
Male	36	36	100.00	36	100.00	NA	NA	0	0.00	36	100.00
Female	4	4	100.00	4	100.00	4	100.00	0	0.00	4	100.00
Total	**40**	**40**	**100.00**	**40**	**100.00**	**4**	**10.00**	**0**	**0.00**	**40**	**100.00**
	Other than Permanent Workers										
Male	557	557	100.00	557	100.00	NA	NA	0	0.00	557	100.00
Female	352	352	100.00	352	100.00	352	100.00	0	0.00	352	100.00
Total	**909**	**909**	**100.00**	**909**	**100.00**	**352**	**38.72**	**0**	**0.00**	**909**	**100.00**

EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.81	0.78

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

Benefits	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (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	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	Y	100.00	100.00	Y
ESI	15.93	-	Y	23.79	-	Y
Others-Please specify	-	-	-	-	-	-

EI-3. 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, the premises/ offices of the Company are accessible to differently abled employees and workers.

EI-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 is committed to fostering an inclusive, diverse and equitable workplace and has adopted an Equal Opportunity Policy to ensure fair and equal treatment in all aspects of employment. The Policy promotes equal employment opportunities, prohibits discrimination and provides for a workplace that is accessible, inclusive and respectful for all employees. The Policy is available on the Company's website at following link:

https://gufic.com/wp-content/uploads/2023/06/Equal%20Oppourtunity%20Policy.pdf

EI-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	NA	NA	NA	NA
Female	100.00	100.00	100.00	100.00
Total	**100.00**	**100.00**	**100.00**	**100.00**

EL-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.

Category	Yes/No	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The Company has established a structured grievance redressal mechanism for all employees and workers to enable timely and fair resolution of workplace concerns.
Other than Permanent Workers	Yes	Employees and workers may raise their grievances through their reporting manager, supervisor or the Human Resources (HR) department under the Company's Open-Door HR Policy. The Company also encourages open communication through regular Town Hall and Skip-Level Meetings, which provide employees with opportunities to directly share concerns, feedback and suggestions with the management. Suggestion boxes are also placed at the Company's facilities to facilitate anonymous feedback.
Permanent Employees	Yes	
Other than Permanent Employees	Yes	Further, the Company has implemented a Whistle Blower Policy, enabling employees and workers to report actual or suspected instances of unethical conduct, fraud or violations of the Company's Code of Conduct, with appropriate safeguards against retaliation. The Company has also constituted an Internal Complaints Committee (ICC) to address complaints relating to sexual harassment in accordance with the applicable law. All grievances are addressed through an appropriate review and resolution process in a fair, confidential and timely manner.

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

The Company does not have any trade unions. However, we recognize the right to freedom of association and collective bargaining.

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (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	**1567**			**1418**		
Male	1345	-	-	1214	-	-
Female	222	-	-	204	-	-
Total Permanent Workers	**40**	**-**	**-**	**66**	**-**	**-**
Male	36	-	-	62	-	-
Female	4	-	-	4	-	-

EI-8. Details of training given to employees and workers:

Category	FY 2025-2026 (Current Financial Year)					FY 2024-2025 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
	Employees									
Male	1701	1701	100.00	1701	100.00	1553	1553	100.00	1553	100.00
Female	253	253	100.00	253	100.00	238	238	100.00	238	100.00
Total	**1954**	**1954**	**100.00**	**1954**	**100.00**	**1791**	**1791**	**100.00**	**1791**	**100.00**
	Workers									
Male	115	115	100.00	115	100.00	177	177	100.00	177	100.00
Female	7	7	100.00	7	100.00	20	20	100.00	20	100.00
Total	**122**	**122**	**100.00**	**122**	**100.00**	**197**	**197**	**100.00**	**197**	**100.00**

Note: The numbers are reported for all the employees and workers who were on the rolls of the Company as on March 31, 2026.

EI-9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D/C)
	Employees					
Male	1701	1701	100.00	1553	1553	100.00
Female	253	253	100.00	238	238	100.00
Total	**1954**	**1954**	**100.00**	**1791**	**1791**	**100.00**
	Workers					
Male	115	115	100.00	177	177	100.00
Female	7	7	100.00	20	20	100.00
Total	**122**	**122**	**100.00**	**197**	**197**	**100.00**

Note: The numbers are reported for all the employees and workers who were on the rolls of the Company as on March 31, 2026.

EI-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 implemented a comprehensive Occupational Health and Safety (OHS) Management System across all its manufacturing operations, covering 100% of its employees and workers. The system is designed to ensure a safe and healthy workplace through compliance with applicable occupational health, safety and environmental laws, including the Factories Act, the Environment (Protection) Act and other statutory requirements.

The Company's Indore manufacturing facility is certified to ISO 45001:2018, demonstrating its commitment to internationally recognized occupational health and safety standards. The OHS framework includes periodic risk assessments, internal and external audits, hazard identification, incident reporting, emergency preparedness and continual improvement of safety practices.

Employees and workers are provided with appropriate personal protective equipment (PPE), trained on safe work practices and standard operating procedures, and participate in regular safety awareness programmes, mock drills and health check-ups. Emergency response systems, firefighting equipment, first-aid facilities and occupational health services are available across operations. Through these measures, the Company fosters a strong safety culture focused on prevention, regulatory compliance and the well-being of its workforce.

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

The Company has established a structured process for identifying, evaluating and controlling work-related hazards associated with both routine and non-routine operations. Hazard Identification and Risk Assessment (HIRA), workplace inspections, safety audits, risk assessments and consequence modelling studies are carried out at regular intervals to identify potential hazards and determine appropriate mitigation measures. Standard operating procedures (SOPs) and a permit-to-work system govern high-risk and non-routine activities to ensure risks are assessed and controlled before work commences.

To strengthen its preventive safety approach, the Company encourages employees and workers to report near-miss incidents, unsafe acts and unsafe conditions through designated reporting channels and safety committees. All reported incidents are reviewed, investigated and analysed to identify root causes and implement corrective and preventive actions. Regular Environment, Health and Safety (EHS) training programmes, including induction programmes for new employees and periodic refresher sessions, are conducted to reinforce safe work practices and enhance hazard awareness. Through continuous monitoring, periodic reviews and implementation of appropriate engineering, administrative and personal protective measures, the Company seeks to minimize workplace risks, ensure compliance with applicable legal requirements and foster a culture of health, safety and continuous improvement.

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

Yes. The Company has established processes that enable workers to report work-related hazards, unsafe acts, unsafe conditions and near-miss incidents through designated reporting channels, supervisors and the Safety Committee. All reported concerns are promptly reviewed, and appropriate corrective and preventive actions are implemented to eliminate or mitigate the identified risks.

Workers are trained on applicable health and safety procedures, hazard identification, emergency response protocols and the safe use of equipment through induction and periodic refresher training programmes. Standard Operating Procedures (SOPs), permit-to-work systems and the Onsite Emergency Plan provide clear guidance for the safe execution of work and effective response to potential hazards. Workers are also encouraged to immediately report any situation that poses a serious risk to their health or safety and may refrain from continuing the assigned task until the identified hazard has been assessed and appropriate control measures have been implemented. These measures reinforce the Company's commitment to providing a safe working environment and promoting a proactive safety culture.

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

Yes. There is Group Mediclaim policy for eligible employees and workers.

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

Safety Incident/Number	Category*	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.62	-
	Workers	2.25	2.10
Total recordable work-related injuries	Employees	4	2
	Workers	7	5
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-
Number of Permanent Disabilities	Employees	-	-
	Workers	-	-

*Including the contract workforce

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

The Company is committed to providing a safe and healthy workplace by implementing a comprehensive Environment, Health and Safety (EHS) framework across its operations. Employees and workers are provided with appropriate personal protective equipment (PPE) and receive regular training on safe work practices, hazard identification, risk

assessment, emergency response and compliance with standard operating procedures (SOPs).

The Company undertakes periodic workplace inspections, safety audits and risk assessments to identify potential hazards and implement timely corrective and preventive measures. Workplace conditions are continuously monitored, including key environmental and occupational health parameters, to ensure a safe working environment. Emergency preparedness is strengthened through trained Emergency Response Teams, comprising first aiders and fire-fighting personnel, supported by regular mock drills and emergency response exercises.

In addition, the Company conducts safety awareness programmes, promotes transparent communication on health and safety matters and encourages active participation in maintaining workplace safety. The Company's safety management practices are aligned with applicable statutory requirements and internationally recognised standards, including ISO 14001 for Environmental Management, reinforcing its commitment to continual improvement in health, safety and environmental performance.

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

	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Condition	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

EI-14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working Conditions	100.00

EI-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.

During the year under review, there were no safety related incident reported.

Leadership Indicators

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

Yes, the Company provides a compensatory package to employees and workers in the event of death. Claims are settled in accordance with the Workmen Compensation Policy and all applicable benefits such as provident fund, gratuity and other statutory dues are settled on a priority basis.

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

The Company ensures that statutory dues as applicable to the transaction with its value chain partners are deducted and deposited in accordance with the applicable regulations. The Company also collects necessary certificates and proofs from its contractors with respect to payment of statutory dues like PF, ESIC, etc. We emphasize holding our value chain partners responsible for upholding business responsibility principles and maintaining transparency and accountability.

LI-3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 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 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

LI-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 skill upgradation training programmes to employees during their employment which further enable the employees to pursue employment post retirement or termination, based on the acquired skillset.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

EI-1. Describe the processes for identifying key stakeholder groups of the entity.

Gufic identifies key stakeholder groups based on their influence on, and impact from, the Company's business operations, as well as their relevance to long-term value creation. The identification process considers factors such as business relationships, operational dependencies, regulatory requirements, and stakeholder expectations. Accordingly, the Company has identified employees and workers, shareholders/investors, customers, distributors, channel partners, suppliers/vendors, third-party manufacturers, healthcare professionals, local communities and regulatory/government authorities as its key stakeholder groups. The Company engages with these stakeholders through appropriate communication channels to understand their concerns, expectations and feedback, and incorporates relevant inputs into its business strategies and decision-making processes.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
Investors / Shareholders	No	Email, Newspaper Advertisements, Website, Disclosure to Stock Exchanges, Investor meetings, Annual General Meetings, Earning calls, Annual Reports, Investor Presentations, Press Releases etc.	Quarterly / Event based	To provide transparent and timely financial and non-financial disclosures on the Company's performance, strategy, governance and material developments; engage with investors through AGMs, investor and analyst interactions; address shareholder queries and grievances; ensure equitable treatment of shareholders; and foster investor confidence, long-term value creation and sustainable growth.

Employees and workers	No	Department meetings, One-on-one engagement, E-mails, Notices, Employee web-portals, Training and development workshops, Town halls and other communication mechanisms	Ongoing	To foster a safe, inclusive and engaging workplace by promoting employee well-being, learning and development, performance, career growth, diversity and equal opportunity, while encouraging open communication, addressing employee concerns, and enhancing engagement and retention.
Customers (Healthcare professionals, Dealers & Distributors)	No	Email, In- Person Meetings, Conferences and Seminars, Advisory Meetings, engagement through website & social media	Ongoing	To understand customer needs and market expectations, ensure the supply of high-quality products and services, provide timely product and technical support, strengthen long-term business relationships, address feedback and concerns, and promote ethical business practices and customer satisfaction.
Suppliers, Vendors and Third Party manufacturer	No	E-mails and Meetings	Frequent and need based	To foster long-term and collaborative partnerships, ensure quality, reliability and continuity of supply, strengthen supply chain resilience and business continuity, drive innovation and operational efficiency, promote ethical and regulatory compliance, enhance quality standards, and encourage sustainable and responsible supply chain practices.
Government and Regulator	No	Mandatory regulatory filings, E-mails, written communication and meetings.	Need based	To ensure compliance with applicable laws and regulatory requirements through timely communication and reporting, continuous monitoring of regulatory developments, robust internal audits and compliance reviews, support regulatory inspections, foster a culture of ethics and accountability, and maintain constructive engagement with government and regulatory authorities.
Communities	Yes	Directly or through CSR implementation agency	Ongoing	To build trust through transparent and meaningful community engagement, understand and address local needs and concerns, promote community development through CSR initiatives focused on healthcare, education, animal welfare and other social welfare areas, support local socio-economic development, monitor the impact of CSR programmes, and foster long term, sustainable relationships with the communities in which the Company operates.

Leadership Indicators

LI-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 engages with its stakeholders through its regular business operations and established communication channels, including investor interactions, customer and supplier engagements, employee communication forums, CSR initiatives and the grievance redressal mechanism. Stakeholders may also communicate their concerns or suggestions through the designated grievance redressal email.

Stakeholder feedback received by the respective business functions is reviewed by the concerned department and, where considered material, is escalated to the senior management through the Company Secretary or the relevant functional head. Significant economic, environmental and social matters, including material stakeholder concerns and grievances, are placed before the Board or the relevant Board Committee, as appropriate, for their consideration and guidance.

The Board reviews such matters as part of its oversight responsibilities and provides the necessary direction to the

Management. The decisions taken and actions implemented are communicated to the concerned stakeholders, wherever applicable. This process enables the Board to remain informed of material stakeholder concerns and ensures that appropriate actions are taken in a timely manner.

LI-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.

Yes. At Gufic, stakeholder consultation plays an important role in identifying and managing environmental and social topics. The Company is committed to fostering inclusive and collaborative growth by maintaining regular and meaningful engagement with its stakeholders. These interactions provide valuable insights into stakeholder expectations and concerns relating to environmental sustainability, social impact and human rights.

Through various engagement initiatives, including employee engagement programmes, vendor meetings, community outreach initiatives and ongoing interactions with other key stakeholders, the Company gathers feedback on matters that are material to its business and stakeholders. Such inputs enable the Company to identify and prioritise environmental and social issues based on their significance to its operations and long-term sustainability.

The feedback received is considered while implementing initiatives aimed at enhancing workplace health, safety and employee well-being, strengthening supplier engagement and promoting responsible business practices. Inputs from local communities are also taken into account while planning and executing CSR initiatives to ensure that they address the needs and expectations of the communities served. In addition, stakeholder expectations on environmental stewardship have supported the Company's efforts towards resource conservation, waste management and regulatory compliance.

By incorporating stakeholder feedback into its business practices and sustainability initiatives, the Company continues to strengthen stakeholder relationships while creating long-term environmental and social value.

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

The Company engages with vulnerable and marginalized stakeholder groups primarily through its CSR initiatives and community outreach programmes. Regular interactions with beneficiaries, local communities and implementation agencies help the Company understand their needs and concerns, which are considered while planning and implementing its CSR initiatives.

The Company remains committed to uplifting vulnerable and marginalized communities through targeted programmes in healthcare, education, animal welfare and other key areas. These initiatives are designed based on identified community needs to ensure effective implementation and optimal utilization of CSR resources, with the objective of promoting social development, enhancing well-being and creating a lasting positive impact. For further details, please refer to the Company's Annual CSR Report, which forms part of this Annual Report.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

EI-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 2025-2026 (Current Financial Year)			FY 2024-2025 (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	1567	1567	100.00	1418	1418	100.00
Other than permanent	387	387	100.00	373	373	100.00
Total Employees	**1954**	**1954**	**100.00**	**1791**	**1791**	**100.00**
Workers						
Permanent	40	40	100.00	66	66	100.00
Other than permanent	909	909	100.00	1069	1069	100.00
Total Workers	**949**	**949**	**100.00**	**1135**	**1135**	**100.00**

EI-2. Details of minimum wages paid to employees, in the following format:

Category	FY 2025-2026 (Current Financial Year)					FY 2024-2025 (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	**1567**	**0**	**0.00**	**1567**	**100.00**	**1418**	**0**	**0.00**	**1418**	**100.00**
Male	1345	0	0.00	1345	100.00	1214	0	0.00	1214	100.00
Female	222	0	0.00	222	100.00	204	0	0.00	204	100.00
Other than Permanent	**387**	**0**	**0.00**	**387**	**100.00**	**373**	**0**	**0.00**	**373**	**100.00**
Male	356	0	0.00	356	100.00	339	0	0.00	339	100.00
Female	31	0	0.00	31	100.00	34	0	0.00	34	100.00
Workers										
Permanent	**40**	**0**	**0.00**	**40**	**100.00**	**66**	**0**	**0.00**	**66**	**100.00**
Male	36	0	0.00	36	100.00	62	0	0.00	62	100.00
Female	4	0	0.00	4	100.00	4	0	0.00	4	100.00
Other than Permanent	**909**	**872**	**95.93**	**37**	**4.07**	**1069**	**818**	**76.52**	**251**	**23.48**
Male	557	527	94.61	30	5.39	643	418	65.01	225	34.99
Female	352	345	98.01	7	1.99	426	400	93.90	26	6.10

EI-3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (Amt in ₹)	Number	Median remuneration/ salary/wages of respective category (Amt in ₹)
Board of Directors (BoD)*	3	89,04,564	0	0
Key Managerial Personnel	1	59,95,209	1	22,72,965
Employees other than BoD & KMP@	1701	4,17,558	253	3,74,748
Workers@	115	66,483	7	3,53,514

*Note: *BoD represents data for Executive Directors as on March 31, 2026*
@ For computation of median remuneration, employees and workers on the rolls of the Company have been considered.

EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Gross wages paid to females as % of total wages*	11.09	11.44

**On-roll employees and workers are considered while computing gross wages paid to females as % of total wages*

EI-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, the Company has dedicated HR team at various location to address the human rights issues.

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

The Company is committed to upholding and protecting human rights by providing a safe, respectful and inclusive workplace. To support this commitment, the Company has established appropriate mechanisms for addressing grievances related to human rights.

An Internal Committee (IC) has been constituted to address complaints relating to sexual harassment in accordance with applicable law. The Company also has a Whistle-blower and Vigil Mechanism through which employees can report concerns relating to unethical behaviour, actual or suspected violations of law or the Company's Code of Conduct, malpractice, fraud, corruption or leakage of unpublished price sensitive information.

Grievances relating to human rights are addressed by the respective Manufacturing Unit Heads, Project Managers or Business Unit Heads in coordination with the Human Resources Department. All grievances are promptly reviewed and investigated, and appropriate corrective and disciplinary actions are taken, wherever necessary, to ensure timely and effective resolution.

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

Particulars	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (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	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

Particulars	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

The Company has established appropriate safeguards to protect complainants from retaliation, victimisation, threats, intimidation, or any other adverse consequences arising from the reporting of discrimination, harassment, or other concerns. The Whistle Blower Policy provides adequate protection to complainants and ensures that complaints are addressed in a fair, impartial, and confidential manner.

In matters relating to sexual harassment, the Internal Committees (ICs) constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are responsible for handling complaints in accordance with applicable legal requirements. The ICs ensure a confidential and impartial inquiry process while safeguarding the identity and dignity of the complainant.

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

Yes, human rights requirement is part of certain specific business agreement and contract, wherever required.

EI-10. Assessments for the year:

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

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

During the period under review, the Company did not receive any corrective action directives as we are compliant with the applicable laws.

Leadership Indicators

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

During the financial year 2025-2026, there have been no business process modifications as a result of addressing human rights.

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

During the financial year 2025-2026, the Company has not undertaken any Human Rights due diligence. However, the Company has in place Human Rights Policy and all the employees and value chain partners are required to adhere to the principles covered in the policies.

LI-3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the premises/office of the Company are accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

Essential Indicators

EI-1. Details of total energy consumption in GigaJoules (GJ), in the following format:

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**-**	**-**
From non-renewable sources		
Total electricity consumption (D)	83,904.57	71,417.25
Total fuel consumption (E)	1,27,729.01	1,15,453.77
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	**2,11,633.58**	**1,86,871.02**
Total energy consumed (A+B+C+D+E+F)	**2,11,633.58**	**1,15,497.17**
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in Millions)	**22.50**	**22.79**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed in GJ / Revenue from operations adjusted for PPP in Million)	**457.71**	**463.64**
Energy intensity in terms of physical output (GJ/MT product)	**360.60**	**419.28**

* The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34

Note: Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

No, we haven't carried out assessment / evaluation / assurance from any external agency.

EI-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, none of the entity's sites or facilities have been identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	34,288	29,168
(iii) Third party water	73,889	108,960
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**108,177.00**	**138,128.00**
Total volume of water consumption (in kilolitres)	**108,177.00**	**138,128.00**
Water intensity per rupee of turnover (Water consumed / turnover in Million)	11.50	16.85
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP in million)*	233.96	342.71
Water intensity in terms of physical output	184.32	309.91

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34*

EI-3. 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, we haven't carried out assessment / evaluation / assurance from any external agency.

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
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) Sent to third-parties	-	-
No Treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
No Treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

EI-4. 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, we haven't carried out assessment / evaluation / assurance from any external agency.

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

Yes, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism at its Navsari and Indore manufacturing facilities. At the Navsari plant, wastewater is treated through an Effluent Treatment Plant (ETP), a three-stage Multi Effect Evaporator (MEE), and membrane filtration (UF/RO). The treated water and condensate are reused in boilers and other utilities, resulting in no wastewater discharge from the premises. At the Indore plant, wastewater is treated through an Effluent Treatment Plant (ETP) comprising primary and secondary treatment processes along with UF/RO based membrane filtration. The treated water is reused in cooling towers and for gardening, while RO reject water is utilized for green belt development. There is no effluent generation at the Belgaum site. The Company is committed to responsible water management and implements measures to conserve, recycle, and reuse water across its manufacturing facilities.

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

Parameter	Please Specify unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Nox*	PPM	65.71	51.65
Sox*	PPM	75.36	77.75
Particulate matter (PM)*	mg/Nm3	100.76	77.46
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)	PPM	-	-
Hazardous air pollutants (HAP)	PPM	-	-
Others – please specify in the remark section		-	-

*Note: *The above data is an aggregate of air emissions from all three manufacturing units of the Company.*

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, the Navsari plant has been evaluated by Greenleaf Envirotech Limited, while testing at the Indore plant has been conducted by ScienEco Consulting services.

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO2e, in the following format:

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	15,368.50	13,890.45
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	10,095.49	8,593.01
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in million)		2.71	2.74
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP in million)		55.07	55.78
Total Scope 1 and Scope 2 emission intensity in terms of physical output		**43.39**	**50.45**

** The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34*

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: -

No, we haven't carried out assessment / evaluation / assurance from any external agency.

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

Yes, the Company has implemented several initiatives at its Navsari and Belgaum manufacturing facilities to improve energy efficiency and reduce its environmental impact. Advanced HVAC systems using environmentally preferable refrigerants such as R-33, R-410 and R-407, along with equipment upgrades, have helped reduce energy consumption. Briquette-fired boilers have been adopted to lower greenhouse gas emissions and support the Company's green transition, while process optimisation initiatives have further reduced GHG emissions. The Company also ensures environmentally responsible disposal of waste generated during manufacturing operations in compliance with applicable environmental laws and has replaced incineration with co-processing for eligible waste streams to minimise its environmental footprint.

EI-9 Provide details related to waste management by the entity for the Current Financial Year:

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	72.69	81.1
E-waste**(B)**	-	-
Bio-medical waste **(C)**	18.29	13.36
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	-	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	30.18	19.39
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A + B + C + D + E + F + G + H)	**121.16**	**113.84**

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations in Million)	**0.01**	**0.01**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP in Million)*	**0.26**	**0.28**
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)	**0.21**	**0.26**
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	3.44	1.11
(ii) Re-used	0.85	0.65
(iii) Other recovery operations	72	76.00
Total	**76.29**	**77.77**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	18.29	13.30
(ii) Landfilling	15.40	3.49
(iii) Other disposal operations	6.73	16.83
Total	**40.42**	**33.62**

*The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

No, we haven't carried out assessment / evaluation / assurance from any external agency.

EI-10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company has implemented a waste management system focused on waste minimisation, segregation, resource optimisation and reduction of manufacturing rejects. All waste streams, including hazardous, non-hazardous, e waste, battery waste and biomedical waste, are managed through authorized vendors approved by the Pollution Control Board and disposed of in compliance with applicable environmental laws. The Company also fulfils its Extended Producer Responsibility (EPR) obligations by collecting and managing end-of-use plastic waste. To minimise environmental impact, hazardous waste is managed by prioritising co-processing and recycling over incineration and landfilling wherever feasible. In addition, the Company has adopted digitalisation initiatives to reduce paper consumption and established Standard Operating Procedures (SOPs) to strengthen waste management and waste reduction practices across its operations.

EI-11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

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.
The Company does not have any of its manufacturing facilities/ offices in ecologically sensitive areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No environmental impact assesment was undertaken during the financial year 2025-2026.					

EI-13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, the Company is compliant with the applicable environmental law / regulations / guidelines in India.

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
Not Applicable				

Leadership Indicators

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

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

(i) Name of the area: NIL

(ii) Nature of operations: NIL

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

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal(in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	-	-
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 – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**-**	**-**

LI-1. 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, we haven't carried out assessment/ evaluation/ assurance from any external agency.

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

Sr. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Primary and Secondary Condensers at Navsari and Indore Plants	Primary and secondary condensers have been installed to improve solvent recovery and reduce emissions to the ambient air.	Reduced fuel consumption and lower ambient air emissions, thereby minimizing environmental impact.
2	Use of cooling tower in Navsari and Indore plants	Cooling towers are used to enable water recirculation and reduce the requirement for fresh water.	Reduction in freshwater consumption
3	Use of Advance Air Pollution Control System (APCS) in Navsari and Indore plants	Bag Filters, Multi Cyclone Separators and scrubber systems have been installed to control particulate matter and gaseous emissions.	Reduction in particulate matter and gaseous emissions, resulting in improved air quality around the manufacturing facilities.
4	Fuel Substitution at Navsari and Indore plants	We use briquette-based boilers instead of fuel oil-based boilers.	Reduces greenhouse emission and accelerate green transition.
5	Efficiency improvement in Zero Liquid Discharge ("ZLD") system at Navsari Plant	The ZLD system has been optimized through reuse of condensate from the Multiple Effect Evaporator (MEE) and modification of the treatment process for domestic effluent.	Reduction in freshwater withdrawal through improved water reuse and enhanced energy efficiency.
6	Condensate Recovery System at Indore Plant	Condensate generated from plant operations is collected and reused as boiler feed water, reducing the need for fresh water and additional heating.	Reduction in both fresh water and fuel consumption.
7	Efficiency improvement in Zero Liquid Discharge ("ZLD") system at Indore Plant	The ZLD system comprising an ETP, UF and RO units enables reuse of RO permeate for gardening, green belt development, cooling towers and wash area flushing, while RO reject is utilized for green belt development.	Reduction in freshwater consumption by saving through water reuse.

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes. The Company has established a Business Continuity and On-site Emergency Plan to ensure preparedness for disruptions arising from natural disasters, operational emergencies and other unforeseen events. The plan outlines response and recovery procedures to safeguard employees, assets and business operations. Regular emergency response training programmes and mock drills are conducted to enhance employee preparedness and ensure the effectiveness of the emergency response framework. In addition, the Company has implemented a Risk Management Policy to identify, assess and mitigate potential risks, thereby strengthening business resilience and supporting continuity of operations.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

EI-1. a. Number of affiliations with trade and industry chambers/ associations.

The Company is a member of four trade and industry chambers/ associations.

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	Pharmaceuticals Export Promotion Council of India (PHARMEXCIL)	National
2	Indian Drug Manufacturers Association (IDMA)	National
3	The Council of EU Chambers of Commerce in India	National
4	Asmechem Chamber of Commerce & Industry of India	National

EI-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
During the reporting period, there was no adverse order issued from regulatory authorities pertaining to anti-competitive conduct.		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

EI-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
In the reporting year, the Company has not undertaken any Social Impact Assessments (SIA).					

EI-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						

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

The Company engages with local communities through its CSR initiatives and regular interactions with community representatives and other stakeholders to understand their concerns and expectations. Company officials periodically visit nearby areas to receive feedback and address any grievances in a timely and appropriate manner. Concerns, if any, are assessed and resolved in coordination with the relevant internal teams and stakeholders. This ongoing engagement enables the Company to maintain transparent communication and foster positive relationships with the communities in which it operates. No significant community grievances were reported during the reporting period.

EI-4. Input material sourced from suppliers (by value):

Category	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	2.44%	4.59%
Directly from within India	68.33%	59.43%

EI-5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

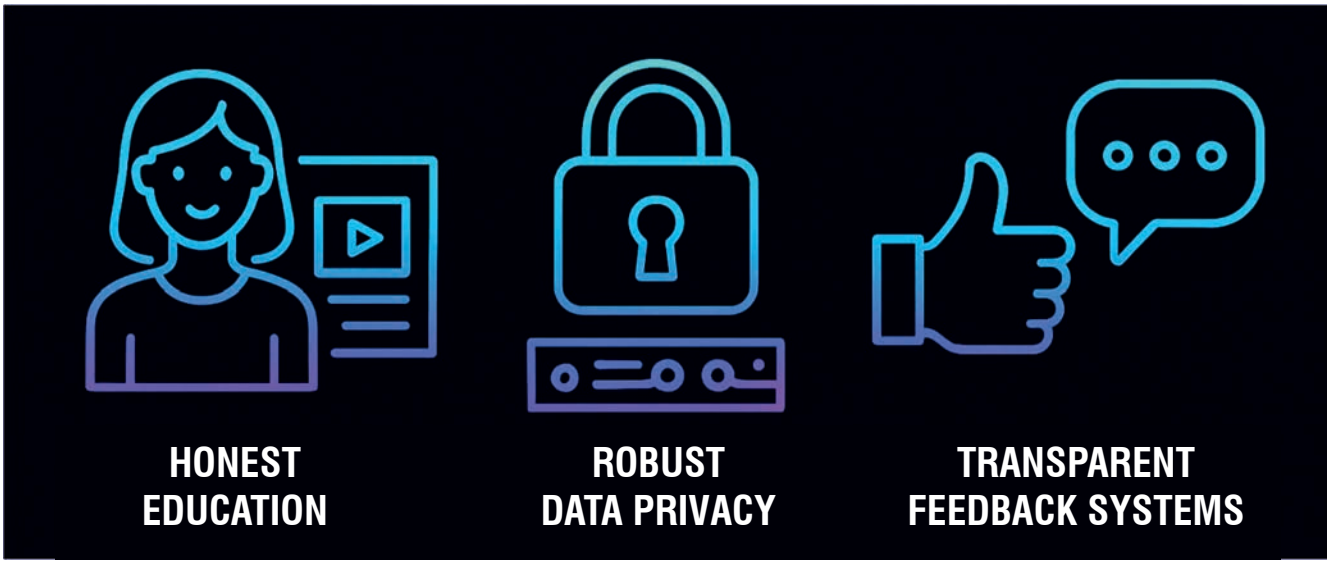
Location	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Rural	9.17%	12.88%
Semi-Urban	0.35%	0.59%
Urban	43.09%	40.56%
Metropolitan	47.39%	45.96%

Leadership Indicators

LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:

Details of negative social impact identified	Corrective action taken
Not Applicable	

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



Essential Indicators

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

The Company has established a structured complaint and feedback management mechanism to ensure timely receipt, assessment and resolution of consumer concerns. Complaints and feedback received from patients, consumers, healthcare professionals and other stakeholders are recorded and processed in accordance with the Company's Standard Operating Procedures (SOPs). Depending on the nature of the complaint, it is referred to the relevant department for investigation, root cause analysis and implementation of corrective and preventive actions, where required. Product quality complaints are managed through a defined risk-based process, with appropriate regulatory reporting and market actions undertaken wherever applicable. In addition, the Company has a robust Pharmacovigilance framework supported by a dedicated product safety team to monitor, assess and respond to patient safety concerns in accordance with applicable regulatory requirements.

EI-2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable – The Company manufactures pharmaceutical products that are developed and supplied in accordance with applicable regulatory requirements, quality standards and GMP guidelines. There are no specific environmental and social parameters relevant to the products.
Safe and responsible usage	100% - The Company's products are primarily prescription-based pharmaceutical products. The dosage, usage instructions, precautions and other relevant information are provided as per applicable regulatory requirements and product labelling guidelines. The products are intended to be used under the guidance of qualified healthcare professionals.
Recycling and/or safe disposal	Not Applicable - The Company complies with applicable waste management regulations, including Plastic Waste Management Rules and EPR requirements. Expired and near-expiry products are disposed of through authorised channels as per regulatory guidelines.

3. Number of complaints in respect of the following :

Particulars	FY 2025-2026 (Current Financial Year)		Remarks	FY 2024-2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data Privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-Security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Others- related with Products, Packaging of Products etc.	29	Nil	Resolved	12	Nil	Resolved

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

Category	Number	Reason for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

EI-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, the Company has in place framework on cyber security and risks related to data privacy to safeguard its information assets and mitigate cyber security and data privacy risks. The framework outlines the measures and controls adopted to prevent, detect and respond to potential cyber threats and is accessible to all employees through the Company's intranet.

EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii.Cyber security and data privacy of customers; iv. Re-occurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services.

No Penalties/Regulatory actions have been levied or taken on the aforementioned parameters.

EI-7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: 0

b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable
c. Impact, if any, of the data breaches: Not Applicable

LEADERSHIP INDICATORS

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

The Company's website provides information about the leading products of the Company at https://www.gufic.com./ Further,complete details of the product are also available on the product leaflets.

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

The Company complies with applicable regulatory requirements by providing stakeholders with relevant information on the safe and responsible use of its products. Product labels include essential information such as composition, ingredients, dosage and administration instructions, storage conditions, precautions, potential side effects and other prescribed regulatory disclosures. In addition, some of our products carry QR codes that enable consumers to verify product authenticity and access batch details, patient education videos and frequently asked questions (FAQs), thereby promoting informed and responsible product use.

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

The Company has established an internal communication mechanism through email to ensure timely dissemination of information to Carrying and Forwarding Agents (CFAs) for onward communication to stockiest and consumers regarding product recalls and any disruption in product availability or services, as applicable.

As per the regulatory guidelines, the Company discloses discontinuation of any scheduled formulation in India, by issuing a public notice for relevant stakeholders in addition to informing the local regulator at least six months prior to the intended date of discontinuation. However, if six month's advance notice is not possible, the notification is submitted as soon as practicable thereafter. Furthermore, in certain international markets, based on local regulatory requirements, a notification concerning a permanent discontinuance or interruption in manufacturing of a covered finished product must be submitted no later than five (5) business days after the discontinuance or interruption in manufacturing occurs.

LI-4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) - No, product information is displayed on the product as per local laws/ FDA.

If yes, provide details in brief. – Not Applicable

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) – No

The Company's products are primarily prescription-based pharmaceutical products and are consumed under the guidance of healthcare professionals. The Company obtains product-related feedback through interactions with healthcare professionals, customers and other stakeholders, which helps in improving product quality and customer experience.