

ESG PERFORMANCE REPORT – 2025

Sustainable API Manufacturing Excellence



**Global Calcium Private Limited,
124, 125 & 126, SIPCOT Industrial Complex
Phase – I, Hosur – 635 126.**



GCPL: Leading with Innovation, Driven by Responsibility (GRI 2-1)

Global Calcium Pvt Ltd is a leading manufacturer of specialty APIs, including benzodiazepines, Ophthalmics, oncology compounds, chelated minerals, and a variety of organic mineral salts such as aspartate, citrate, gluconate, lactate, lactobionate, levulinate, orotate, and pidolate. With 14 advanced manufacturing plants across 40+ acres and a team of 1,400+ professionals, the Company serves customers in 80 countries. Our facilities feature fully integrated QA/QC laboratories and hold certifications including cGMP, EU-GMP, COFEPRIS, WHO cGMP, and accreditations such as HACCP, ISO 9001:2015, ISO 14001:2015, FSSC, Kosher, and Halal. Global Calcium also provides regulatory support through CEP, EDMF, and USDMF filings, ensuring high standards of quality, compliance, and reliability across its global portfolio.

Our Vision for a Sustainable Future (GRI-2, GRI-3, GRI 301-303, GRI 305-307)

Global Calcium Pvt Ltd (GCPL) is a USFDA, EU-GMP, and COFEPRIS-approved manufacturer of high-purity APIs, mineral actives, and premixes for pharmaceutical, nutraceutical, food, and veterinary sectors. Operating across multiple facilities with a global distribution network in over 80 countries, GCPL integrates responsible manufacturing, ethical business practices, environmental stewardship, and community engagement into its sustainability approach.

Sustainability in Action: Our Journey and Goals (GRI-2, GRI-3, GRI 301-303, GRI 305-307)

At Global Calcium, sustainability is embedded in the way we operate, innovate, and engage with stakeholders. The Company takes a holistic approach, integrating environmental, social, and governance (ESG) principles into its core strategy. On the environmental front, GCPL focuses on resource efficiency, energy conservation, and waste reduction to minimize its carbon footprint. Social responsibility includes initiatives for employee well-being, skill development, health and safety, and community empowerment around our facilities. Strong governance and ethical practices ensure transparency, regulatory compliance, and responsible supply chain management. Together, these pillars turn sustainability from a commitment into practical action, creating measurable impact and long-term value for employees, customers, communities, and the planet.

Pioneering Data-Driven Sustainability (GRI-2, GRI-3, GRI 301-303, GRI 305-307)

At Global Calcium, sustainability is guided by data and insights, enabling informed decision-making and measurable impact. The Company leverages advanced monitoring systems, analytics, and performance metrics to track energy consumption, waste generation, water usage, and emissions across its operations. This data-driven

approach allows GCPL to identify efficiency opportunities, optimize resource use, and implement targeted environmental and social initiatives. By continuously measuring and analyzing performance, the Company ensures accountability, drives improvements, and aligns its sustainability efforts with global best practices, creating tangible value for stakeholders and the environment.

Our Approach to Sustainability Data (GRI-2, GRI-3, GRI 301-303, GRI 305-307)

At Global Calcium, sustainability is powered by smart, data-driven ESG strategies. By tracking real-time metrics on energy, emissions, water, waste, and social impact, we transform raw data into actionable insights that guide environmental stewardship, social responsibility, and ethical governance. This approach enables predictive decision-making, continuous improvement, and transparent reporting, ensuring measurable outcomes across our operations. Through interactive dashboards and ESG analytics, GCPL turns sustainability into a living, evolving practice, delivering tangible value to employees, communities, and the planet.

Purpose of the Report

The ESG Performance Report serves multiple purposes:

Transparency: To openly share our ESG data and performance metrics with our stakeholders, reaffirming our commitment to responsible business practices.

Accountability: To establish measurable benchmarks that help us track our progress against our sustainability goals.

Scope and Coverage

This report includes data for GCPL (124, 125 & 126, SIPCOT Industrial Complex, Phase-1 Hosur - 635 126, India) and a focus on our core sustainability pillars.

Environmental Metrics: Insights into our carbon footprint, energy and water usage, waste reduction efforts, and resource efficiency initiatives.

Social Metrics: Data on employee safety, diversity, and well-being, as well as initiatives within our supply chain.

Governance Metrics: Information on ethical business practices, anti-corruption measures, data protection, and compliance standards

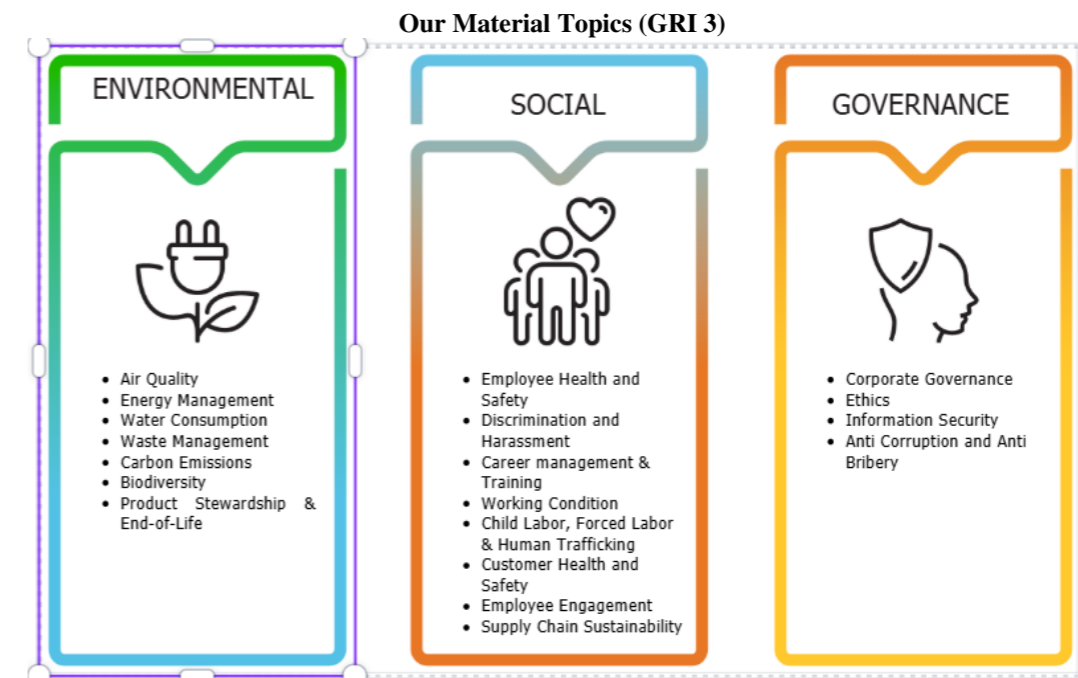
Reporting Framework:

The report is prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 and disclosures are further strengthened by alignment with the United Nations Sustainable Development Goals (UNSDGs), demonstrating our commitment to transparency, accountability.

Reporting Period (GRI 2-3): FY 2023: 1st April 2022 - 31st March 2023 FY 2024: 1st April 2023 - 31st March 2024 FY 2025: 1st April 2024 - 31st March 2025	Entities Included in the Organization's ESG Performance Report: (GRI 2-2): This report covers GCPL's 124.125.126 Sipcot-Phase -1 Manufacturing operations in Hosur, India.
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Internal Assurance (GRI 2-5): Internal Control

This report has been subject to internal assurance on a limited assurance basis, conducted by an in-house ESG-certified assessor, in alignment with the Global Reporting Initiative (GRI) Standards and relevant sustainability reporting frameworks.



Our Promise to Stakeholders (GRI 3)

At Global Calcium, we are dedicated to creating long-term value for all our stakeholders' employees, customers, suppliers, communities, and investors through responsible, transparent, and ethical practices. We uphold the highest standards of quality, safety, and compliance, while driving sustainable growth, minimizing environmental impact, and fostering inclusive social development. By embedding ESG principles into every facet of our operations, GCPL ensures trust, accountability, and measurable impact, reinforcing our commitment to a resilient and sustainable future for all.

Our Commitment to Sustainability: Addressing Key Material Topics at Global Calcium, sustainability is central to our business. We are committed to responsible operations, ESG integration, environmental stewardship, and community development, ensuring long-term value for our stakeholders while minimizing our environmental footprint.

Aligning with Global Reporting Initiative (GRI) Standards

At Global Calcium, we align our sustainability reporting with GRI Standards to ensure transparency, accountability, and measurable impact. By linking our ESG initiatives to globally recognized metrics, we provide stakeholders with clear insights, drive continuous improvement, and reinforce our commitment to responsible and ethical operations.

Environmental Stewardship (GRI 301,302, 303, 304, 305, 306)

At GCPL, we believe that sustainable growth is achieved by minimizing our environmental footprint while innovating for operational efficiency. Our initiatives in environmental management focus on six critical areas:

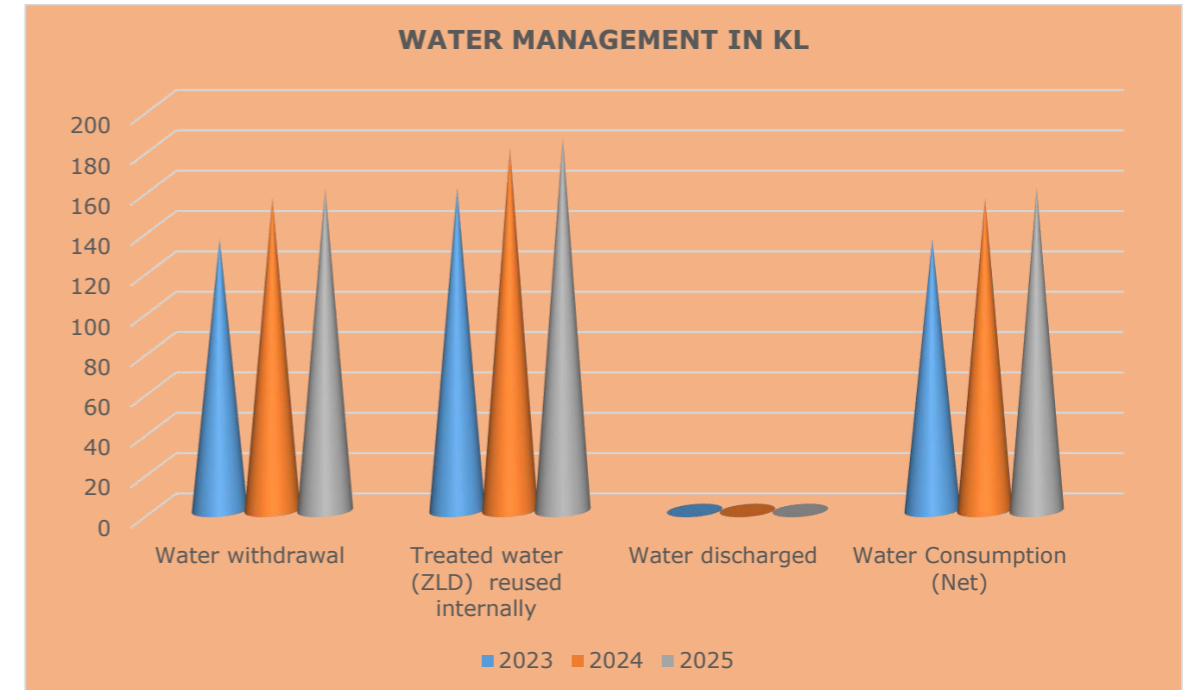
Air Quality: We monitor air emissions and control pollutants in our operations to ensure air quality standards are met. Advanced filtration systems are implemented across facilities, and we encourage suppliers to adopt practices that reduce emissions.

Energy Management: Our energy efficiency programs aim to reduce energy consumption across our facilities through automation, energy audits, and renewable energy sourcing. Targets for energy reduction are set to drive continual improvement, with data tracked and analysed to gauge performance.

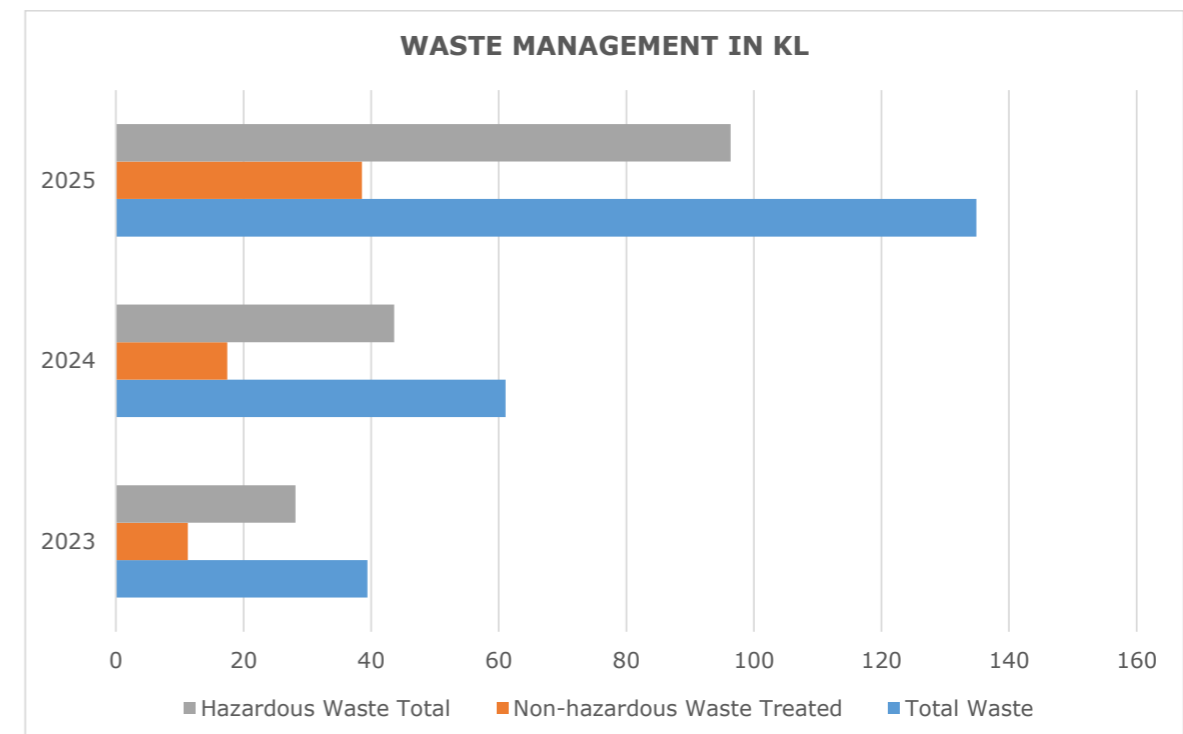


Environmental Stewardship (GRI 301,302, 303, 304, 305, 306)

Water Consumption: Water conservation is integral to our sustainability goals. We employ water-efficient technologies and systems in our facilities to reduce water usage. Our commitment includes regular monitoring of consumption, reuse initiatives, and engaging with suppliers to encourage responsible water management.



Waste Management: To minimize waste, we implement strict recycling, reuse, and disposal practices, working towards reducing waste-to-landfill rates. We encourage circular practices within our operations and with suppliers, supporting a lifecycle approach to resource management.



Environmental Stewardship (GRI 301,302, 303, 304, 305, 306)

Carbon Emissions: As part of our commitment to reduce our carbon footprint, GCPL has implemented monitoring systems for Scope 1, and 2 emissions, with reduction targets in place. Carbon emission data are reviewed regularly, and this report provides transparency into our ongoing efforts and achievements.

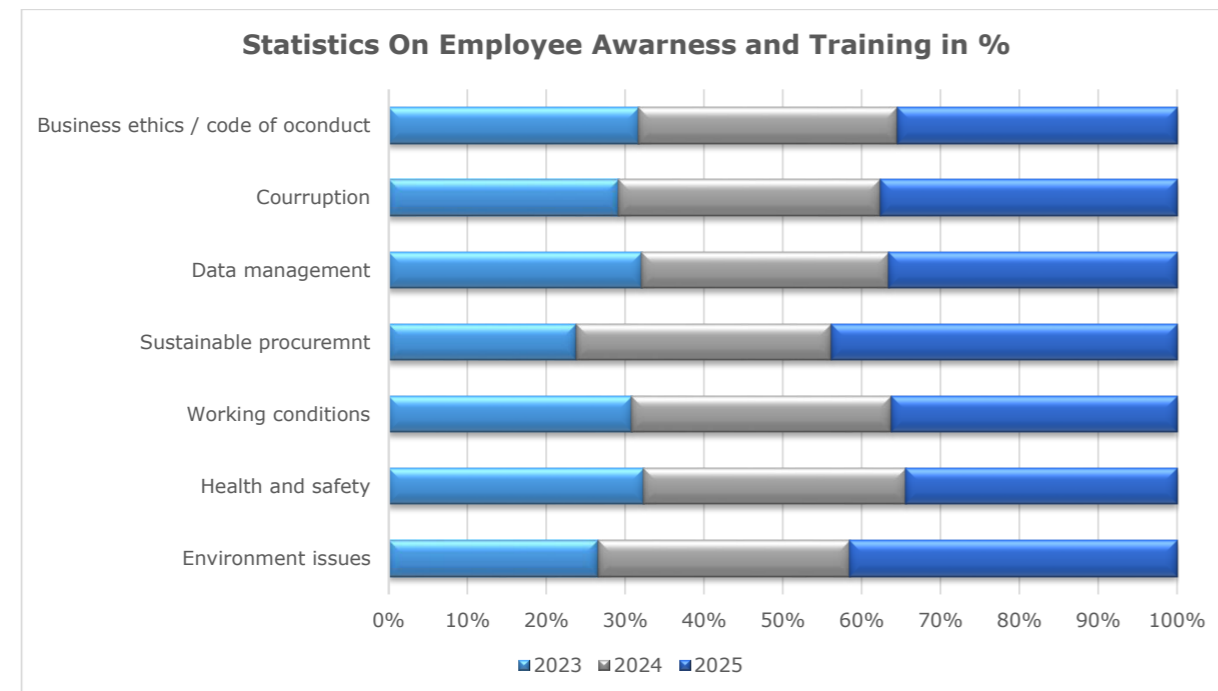
Circularity: We integrate circular economy principles across our supply chain, focusing on product lifecycle management, resource recovery, and reusability. Our strategies are aimed at enhancing material efficiency, thereby reducing dependency on virgin resources and fostering a sustainable product ecosystem.

Product Stewardship & End-of-Life: Ensure the end-of-life measure of product sold to customer with highest level of compliance.

Social Responsibility (GRI 401, 402, 403, 404, 406, 408, 409, 412, 414, 308)

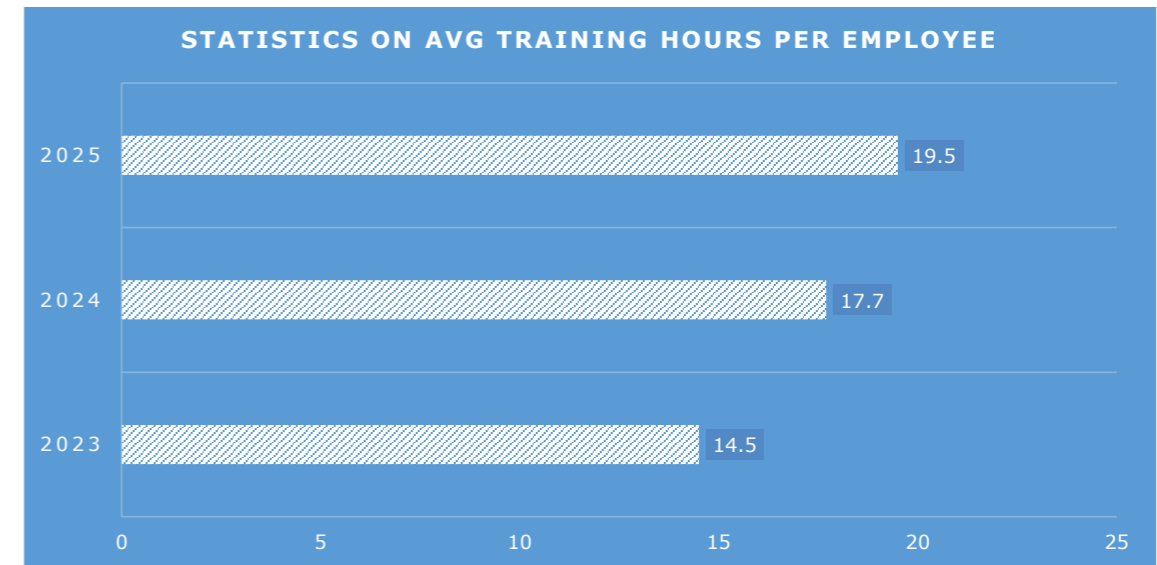
Our people and partners are the foundation of Global Calcium success. Our social initiatives are geared towards creating a healthy, safe, inclusive, and supportive environment for employees, suppliers, and customers alike:

Employee Health and Safety: We prioritize workplace safety through rigorous health and safety policies, employee training, and regular audits. Our goal is to maintain a zero-incident culture, and we continuously monitor and report on health and safety metrics.



Discrimination and Harassment: Global Calcium is committed to fostering an inclusive workplace. We have implemented PoSH policy prevent discrimination. Our focus is to build a culture where everyone feels valued, with specific hiring targets to enhance workforce diversity.

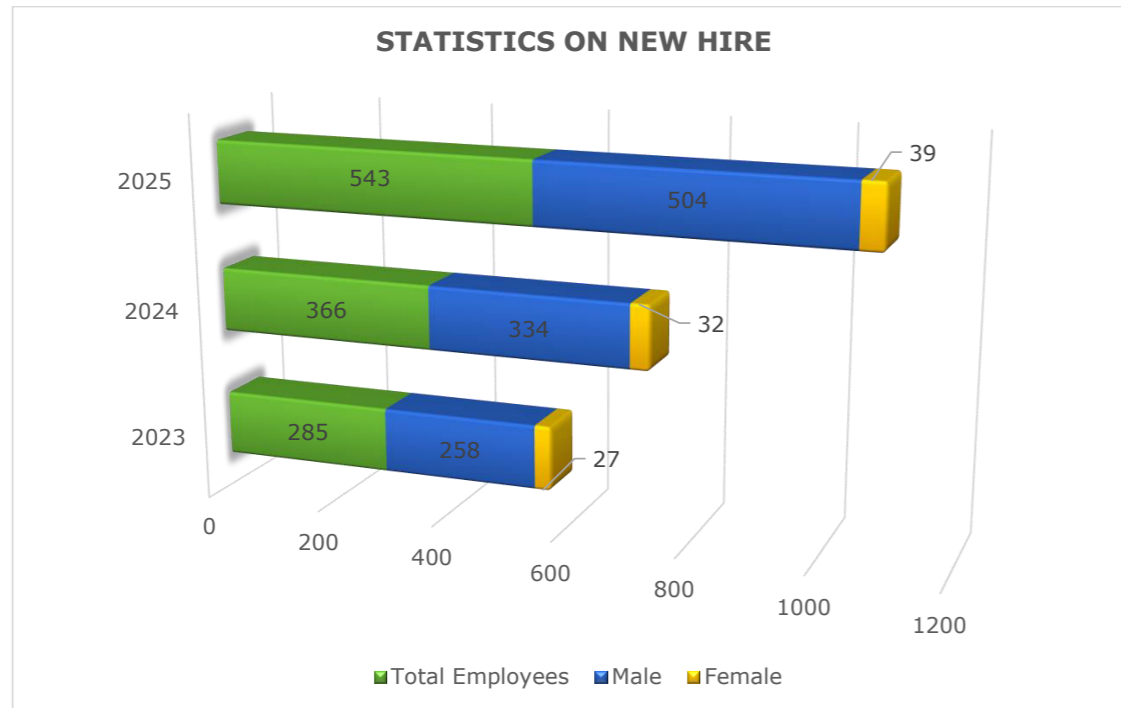
Career management & Training: Employee growth and development are critical to our success. We provide continuous learning opportunities, career development programs, and skills training to ensure that our team is equipped for the future. We measure engagement and track development metrics, demonstrating our commitment to human capital growth.



Social Responsibility (GRI 401, 402, 403, 404, 406, 408, 409, 412, 414, 308)

Working Conditions: Fair labour practices are upheld across all operations, and we ensure a supportive work environment for our employees. Our policies cover fair wages, reasonable working hours, and compliance with labour laws.

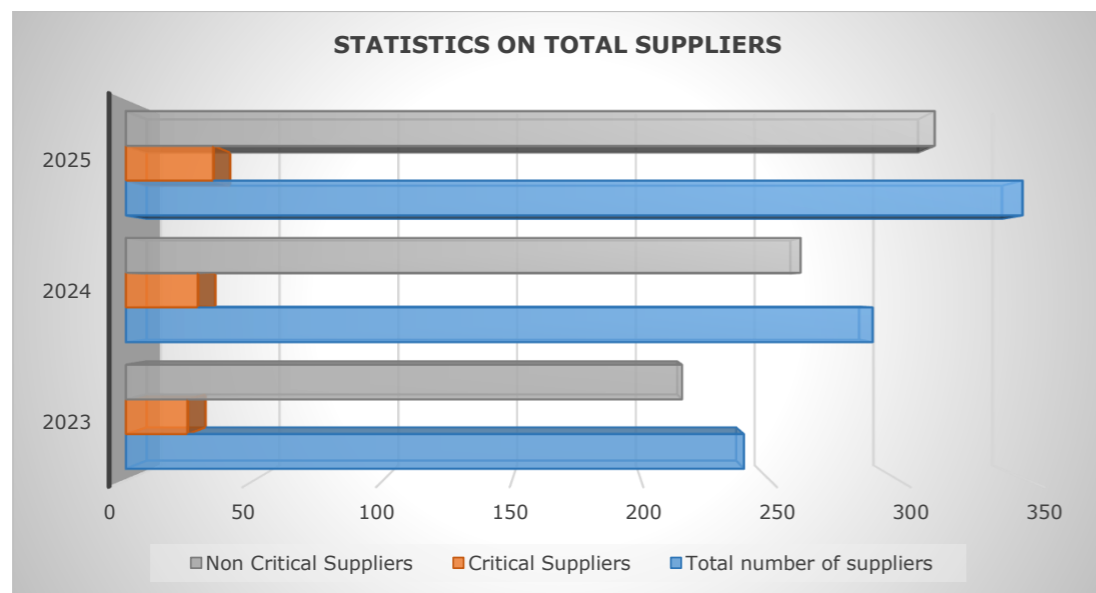
Child Labour, Forced Labour & Human Trafficking: We maintain strict adherence to international labour standards and protect workers' rights across our operations and supply chain. These practices are enforced through our Supplier Code of Conduct, which aligns with GCPL's social standards.



Customer Health and Safety: We prioritize customer safety by adhering to rigorous product safety standards, ensuring that our automated solutions meet the highest quality benchmarks. Our commitment to quality and safety builds trust and strengthens customer relationships.

Employee Engagement: Regular employee engagement surveys and feedback mechanisms allow us to understand and respond to employee needs. By fostering a culture of open communication, we ensure that employees are motivated and aligned with our mission.

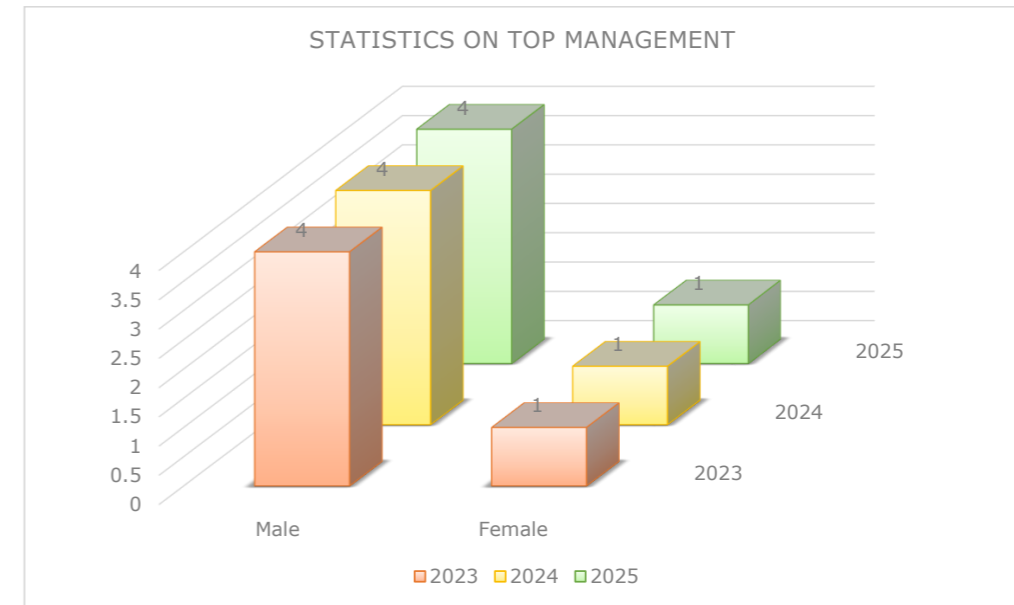
Supply Chain Sustainability: Our suppliers are integral to our sustainability mission. Through assessments, audits, and training, we work to improve their sustainability performance. This report tracks the results of our supplier assessments, reflecting our commitment to a sustainable and transparent supply chain.



Governance and Ethical Conduct (GRI 205, 206)

Integrity and transparency are essential to Global Calcium corporate governance. Our governance framework is structured to ensure accountability, ethical conduct, and effective risk management across the organization:

Corporate Governance: Our governance practices are designed to promote transparency, accountability, and ethical decision-making.



Ethics: We adhere to strict ethical standards, with policies covering conflict of interest, anti-bribery, and whistle blower protections. Employees and suppliers are held to the highest ethical standards, with continuous monitoring to ensure compliance.

Information Security: In a digital-first world, information security is critical. We have established strong data protection policies and cybersecurity measures to protect sensitive information. Regular assessments and updates ensure that our systems align with current security best practices.

Anti-Corruption and Anti-Bribery: Our ABAC policy prohibits all forms of bribery and corruption. We conduct regular training and maintain clear reporting channels to prevent unethical behaviour.

Sustainable Development Goals (SDG) Progress Reporting



At GCPL, our sustainability initiatives are purposefully aligned with the United Nations Sustainable Development Goals (SDGs). This alignment helps us contribute meaningfully to global challenges while advancing our corporate sustainability vision. Below is a summary of the progress we’re making toward each SDG relevant to our operations and values.

SDG GOALS & TARGETS	OUR ACTIONS
1. No Poverty	We support fair wages, lawful employment practices, and decent working conditions for employees and on-site contract workforce. Through responsible procurement and contractor governance, we work to reduce social risks in our extended workforce and supply chain.
2. Zero hunger	While our core operations are not linked to food security, we promote employee welfare and community well-being initiatives where feasible, including supporting local welfare programs and responsible community engagement around our site.
3. Good Health and Well-being	We maintain a safe and healthy workplace through our OHS management system, hazard identification, training, incident prevention, emergency preparedness, and continual improvement. Our focus is on preventing injuries/ill-health and strengthening safety culture across employees.
4. Quality Education	We invest in skills and capability development through structured training, competency-building, and career development planning. We strengthen continuous learning to support safe operations, quality discipline, and employee growth.
5. Gender Equality	We uphold equal opportunity, dignity, and a respectful workplace, with zero tolerance for discrimination or harassment. We promote fair hiring and development practices and encourage participation of women through supportive workplace systems and awareness.
6. Water and Sanitation	We work toward responsible water management by improving water-use efficiency, monitoring consumption, and strengthening compliance controls for wastewater/storm water as applicable. We also promote good sanitation and hygiene facilities for employees and contractors.
7. Affordable and Clean Energy	Through our ISO 50001-aligned energy management approach, we identify efficiency opportunities, implement energy conservation measures, and evaluate options to increase cleaner energy adoption where feasible.

8. Decent Work and Economic Growth	We reinforce decent work principles through safe working conditions, fair treatment, lawful working hours, freedom of association, and grievance access. We prohibit child labour, forced labour, and human trafficking, and strengthen contractor compliance through monitoring and corrective actions.
9. Industry, Innovation, and Infrastructure	We improve operational resilience and responsible growth by enhancing process controls, safe handling systems, engineering safeguards, preventive maintenance, and monitoring practices that reduce risk and improve environmental and safety performance.
10. Reduced Inequalities	We foster an inclusive workplace by ensuring non-discrimination, equal opportunity, accessible grievance channels, and fair employment practices across employees and contract workforce. We address barriers through awareness, training, and management accountability.
11. Sustainable Cities and Communities	We aim to be a responsible neighbour by strengthening pollution prevention (air/noise/waste), safe transportation practices, emergency preparedness, and stakeholder responsiveness. We maintain mechanisms to address concerns and prevent negative impacts on local communities.
12. Responsible Consumption and Production	We promote responsible production through waste segregation, hazardous waste controls, and responsible disposal through authorized vendors, chemical management, spill prevention, and resource efficiency initiatives.
13. Climate Action	We strengthen climate action by improving energy efficiency, tracking relevant emissions drivers, and driving reduction initiatives over time. We also promote supplier engagement and operational improvements that reduce carbon intensity and climate-related risk exposure.
14. Peace, Justice, and Strong Institutions	We uphold high standards of governance through anti-corruption, conflict of interest controls, fraud prevention, AML vigilance, data security expectations, and a robust whistle blower & grievance mechanism with confidentiality and non-retaliation protections.
15. Partnerships for the Goals	We partner with suppliers, industry leaders, and communities to advance sustainability goals collaboratively. By working closely with our supply chain, we ensure a shared commitment to responsible practices and collective impact. Additionally commitments to SBTi, UNGC, and Eco Vadis is planned.



Sustainability Initiatives for FY 2025

At GCPL, sustainability is woven into the fabric of our business strategy, driving us to implement initiatives that create positive environmental, social, and governance (ESG) impacts. In FY 2025, we advanced our commitment to responsible practices through targeted actions across key sustainability areas. These initiatives demonstrate our dedication to reducing environmental impact, fostering an inclusive and safe workplace, and upholding the highest standards of governance and ethical conduct.

Environmental Initiatives

In FY 2025, GCPL intensified its commitment to environmental sustainability through initiatives aimed at minimizing its ecological footprint and enhancing environmental awareness.



Energy Consumption & GHG:

At Global Calcium Private Limited (GCPL), responsible energy management and climate action are integral to sustainable manufacturing. The Company continuously monitors energy consumption across its facilities, tracking usage by source electricity, fuels, and Biomass (Briquette) process utilities to improve efficiency, reliability, and energy intensity through data-driven decisions.

GCPL emphasizes energy efficiency at source by deploying high-efficiency equipment, optimized HVAC systems, improved insulation, and process automation.

As a part of Regular energy audits help identify optimization opportunities, while the Company progressively explores renewable and cleaner energy alternatives to reduce reliance on conventional fuels. In parallel, GCPL manages greenhouse gas (GHG) emissions in line with globally accepted methodologies, covering Scope 1 and Scope 2 emissions, with a structured approach to identifying material Scope 3 categories.

GCPL recognizes that effective energy management is a key lever for operational efficiency, cost optimization, and climate action. Guided by our certified management systems (including ISO-aligned energy and environmental practices), we continuously monitor energy consumption across utilities and operations, identify efficiency opportunities, and implement measures that reduce energy intensity without compromising safety, quality, or productivity. Energy performance is reviewed periodically to ensure accountability and to prioritize improvement initiatives that deliver measurable outcomes over time.

To strengthen energy stewardship at the site, GCPL promotes good operational practices such as preventive maintenance, equipment efficiency checks, leak reduction, and process-level optimization. We build internal awareness through periodic communication and role-based training so that energy conservation becomes embedded into daily decision-making. Where feasible, we evaluate technology upgrades and system improvements that can reduce energy losses and improve overall equipment performance, supporting long-term resilience of site operations.

In parallel, GCPL is strengthening its climate action approach by establishing a more structured understanding of its greenhouse gas (GHG) emissions drivers. The site aims to enhance transparency through internal tracking of key energy and emissions data, enabling better identification of reduction opportunities. Our long-term direction includes evaluating feasible pathways for cleaner energy adoption and efficiency-led emissions reduction, while ensuring alignment with regulatory requirements and evolving stakeholder expectations.

We also recognize that climate responsibility goes beyond site operations and extends to our broader value chain. Accordingly, GCPL integrates sustainability expectations within procurement and contractor management practices, encouraging responsible behaviour and compliance among business partners linked to the site.

Water Management:

GCPL is committed to responsible water stewardship and recognizes water as a critical resource for sustainable operations. Our approach focuses on efficient use, compliance assurance, and risk-based management of water across the site. Water consumption is monitored through routine tracking and periodic review of major use areas to identify opportunities for optimization, reduce avoidable losses, and strengthen overall water-use discipline in daily operations.

To demonstrate measurable water management practices, GCPL implements and maintains the following measures:

We work to identify and implement feasible opportunities for water reuse and recycling within site operations (e.g., reuse in non-process applications where quality requirements permit), supported by monitoring and operational controls.

Periodic water audits and internal reviews are conducted to understand consumption patterns, identify high-use areas, detect losses/leaks, and prioritize conservation actions. Findings are converted into improvement actions with accountable owners.

Where cooling is relevant, GCPL adopts practices to optimize cooling water consumption through system efficiency improvements, monitoring, and operational discipline, aiming to reduce avoidable water use. GCPL as a Zero Liquid Discharge (ZLD) certified facility, is committed to conserving water by maximizing wastewater treatment and reuse within operations, thereby minimizing freshwater withdrawal and preventing liquid discharge outside the site.

GCPL carries out a site-level water risk assessment to evaluate operational water dependency, potential water stress exposure, and business continuity considerations. The assessment guides mitigation actions such as efficiency projects, contingency planning.

GCPL maintains wastewater quality oversight through testing/monitoring via third party as applicable by state pollution control boards, ensuring that discharge meets regulatory requirements. Deviations (if any) are managed through corrective actions and preventive controls.

To protect soil and groundwater, GCPL applies pollution prevention controls such as bunding/secondary containment in chemical storage areas, controlled waste storage, spill prevention and response practices, storm water discipline, and housekeeping audits.

Given the pharmaceutical-linked context, GCPL maintains a strong focus on controlling wastewater quality and preventing harmful contaminants through appropriate operational controls and treatment/management practices, supported by monitoring and compliance assurance. Where applicable, this includes ensuring that wastewater management systems are effective in minimizing risks related to API residues and protecting the receiving environment.

GCPL also prioritizes the integrity of discharge management through appropriate operational controls, monitoring practices, and timely corrective actions to prevent adverse impacts beyond site boundaries.



Air Pollution:

GCPL is committed to preventing and controlling air emissions through a structured approach aligned with applicable legal requirements and our environmental management practices. The site focuses on maintaining emissions within prescribed limits by implementing engineering controls, disciplined operations, preventive maintenance, and periodic monitoring. Our approach covers particulate emissions, process-related gaseous emissions, and fugitive emissions, with emphasis on pollution prevention at source and continual improvement of control effectiveness.

Key Measures Implemented for Air Emission Control

Particulate Matter (PM) control: Use of suitable dust collection and filtration systems at identified emission sources to minimize particulate release.

Process emission controls: Application of appropriate process controls and containment measures to reduce emissions during manufacturing and material handling activities.

Fugitive emission prevention: Good housekeeping, controlled material transfer practices, and disciplined storage/handling to reduce dust and unintended releases.

Preventive maintenance and inspection: Routine checks of control equipment and operating conditions to ensure consistent performance and early identification of deviations.

Monitoring and compliance assurance: Periodic monitoring as required and internal reviews to ensure adherence to regulatory conditions and to identify improvement opportunities.

Contractor controls: Clear site rules for contractors and maintenance activities to avoid poor practices that may cause emissions spikes (e.g., uncontrolled cleaning, open handling).

Through these measures, GCPL aims to reduce environmental impact, strengthen compliance assurance, and build operational discipline that supports long-term air quality performance.

Noise Management: GCPL recognizes that effective noise management is important for employee health, safe operations, and responsible site conduct within an industrial estate. We implement noise control practices to prevent excessive exposure, particularly in high-noise areas such as utilities and equipment zones. Our approach combines engineering controls, administrative controls, and personal protection, supported by training and periodic reviews.

Key Noise Control Measures

Engineering controls: Use of enclosures/guards and equipment-level modifications where feasible to reduce noise at source.

Preventive maintenance: Routine maintenance of rotating equipment, fans, pumps, compressors, and utilities to avoid abnormal noise due to wear, vibration, or imbalance.

Noise exposure management: Identification of high-noise zones and implementation of safe work practices (restricted access where needed, controlled working time).

Hearing protection and PPE: Provision and enforcement of suitable hearing protection (earplugs/earmuffs) for employees and contractors working in identified noisy areas.

Awareness and training: Regular communication and training on safe practices, PPE usage, and reporting of abnormal noise conditions.

Continuous improvement: Review of noise-related observations and corrective actions, including upgrades or additional controls where justified.

By combining disciplined controls and proactive monitoring, GCPL aims to ensure noise levels are responsibly managed, supporting employee well-being and safe, stable operations.

Product Stewardship & End-of-Life: GCPL is committed to responsible product stewardship across the product life cycle, with a focus on quality, safe use, regulatory compliance, and responsible handling of product-related impacts. While the ultimate end-use and end-of-life management of products is largely determined by customer applications and downstream value chains, GCPL aims to strengthen stewardship through disciplined manufacturing controls, transparent information sharing, and practical measures that support responsible use and disposal.

Responsible Product Stewardship in Operations

We prioritize operational controls that reduce product-related risks by ensuring consistent quality management, safe handling, and controlled storage practices. Where applicable, GCPL ensures that product and chemical information is maintained and shared in an appropriate manner (e.g., safety data/instructions as required), supporting safe handling by downstream stakeholders. We also emphasize process discipline and preventive controls to minimize deviations that could lead to product safety issues, customer dissatisfaction, or increased environmental burden.

Safe Use, Handling and Customer Health & Safety

GCPL supports customer health and safety by ensuring products are manufactured and packed in a manner that is fit for intended use, and by enabling responsible handling through appropriate guidance (as applicable). We maintain a culture of compliance and diligence in manufacturing and dispatch practices to avoid contamination risks and ensure safe, reliable products for customers.

Packaging and Resource Responsibility

Where feasible, GCPL encourages responsible packaging practices and works toward improving material efficiency through better handling, storage, and reduced damage/wastage during operations. We also support responsible management of packaging waste generated at the site through segregation and compliant disposal, aligning with our waste management and environmental stewardship approach.

End-of-Life Considerations and Value Chain Collaboration

Although GCPL does not directly control product end-of-life outcomes, we recognize the importance of value chain collaboration to support responsible end-of-life practices. We encourage responsible behaviour among business partners connected to GCPL operations and aim to progressively strengthen sustainability expectations through procurement and supplier engagement.

Where applicable, we remain open to exploring customer requirements related to product stewardship, traceability, and responsible end-of-life practices, and to aligning site processes accordingly.

Through continued improvement, strong process controls, transparent information practices, and responsible collaboration, GCPL aims to reinforce product stewardship in a practical, site-relevant manner while supporting customer safety and sustainability expectations.



Materials, Chemicals & Waste Management: GCPL is committed to responsible waste, materials, and chemicals management with a focus on waste minimization, safe handling, legal compliance, and continuous improvement. Our approach prioritizes preventing waste generation at source through operational discipline, improved material handling, and process-level efficiency practices.

We strengthen segregation, storage, and disposal controls to ensure that all waste streams-especially hazardous waste-are managed responsibly and traceably, while also improving awareness and compliance among employees and contractors.

A) Waste Management – Key Measures Implemented

- 1) We aim to reduce internal waste generation by improving handling and storage practices, reducing damage and spillage, and identifying practical opportunities for reuse or recovery of materials where feasible and permitted. Continuous housekeeping and process discipline support reduction of avoidable waste.
- 2) 100% of employees and relevant contractors receive periodic guidance and awareness on segregation at source, safe handling, labelling, and responsible disposal practices, ensuring consistent implementation across operational areas.
- 3) Waste is segregated at source into appropriate streams (e.g., recyclable, non-recyclable, hazardous) and managed through designated collection points and controlled storage to prevent mixing, contamination, or unsafe handling.
- 4) GCPL maintains a site-level understanding of key waste streams generated through routine and non-routine activities. This helps strengthen planning for segregation, storage, authorized disposal, and improvement actions such as increasing recycling/diversion where feasible.
- 5) GCPL supports responsible hazardous waste management in line with legal requirements and ensures hazardous waste is handled only through authorized, compliant channels. Where applicable, the site ensures that disposal routes are traceable, documented, and controlled, preventing inappropriate movement or handling of hazardous waste.

B) Materials & Chemicals Management – Key Measures Implemented

- 1) We aim to reduce material losses through improved process control, disciplined handling, preventive maintenance, and operational checks that reduce spillages, rejects, and avoidable wastage. Improvement opportunities are identified through periodic reviews and corrective actions.
- 2) GCPL maintains emergency preparedness practices relevant to environmental incidents, including spill response readiness, defined response roles, and controlled containment practices to minimize environmental impact in case of a leak/spill or non-routine event.
- 3) Hazardous substances are managed through controlled practices including proper labelling, defined storage arrangements, segregation of incompatible materials, safe handling procedures, and internal transport discipline, to prevent exposure, spills, or unintended releases.
- 4) 100% Employees and relevant contractors receive training/briefings on safe chemical handling, PPE use, emergency response, and safe storage practices, aligned with their roles and exposure risks.
- 5) Hazardous waste and relevant hazardous residues are handled through controlled storage and disposed through authorized waste management partners, supported by documentation and traceability. This ensures compliance and reduces risks to people and the environment.

Across waste and chemical management, GCPL emphasizes documentation, vendor authorization checks, and traceable disposal to support audit readiness and Eco Vadis evidence expectations. Routine checks, corrective actions, and employee awareness are used to strengthen day-to-day implementation, prevent incidents, and continually improve environmental performance.

Biodiversity Conservation: GCPL recognizes the importance of biodiversity and ecosystem stewardship, even though the site is located within an established industrial estate and is not situated in or near biodiversity-sensitive or protected areas.

Our approach focuses on ensuring that our operations do not cause adverse impacts on local ecosystems through strong environmental controls, compliance assurance, and responsible site practices.



Social Initiatives

In FY 2025, GCPL placed a strong emphasis on employee well-being, supplier engagement, and inclusive workplace practices, making strides toward social responsibility.

Employee Health and Safety & Labour Management

GCPL is committed to providing a safe, healthy, respectful, and supportive work environment for all employees and on-site contractors. Our approach integrates occupational health and safety, wellbeing, fair labour practices, and employee engagement, aligned with applicable legal requirements and the internal governance framework established through the GCPL Policy Pack. The site emphasizes prevention-based systems, effective risk controls, and continuous improvement to protect people, strengthen operational discipline, and build a responsible workplace culture.

1) Health, Safety & Wellbeing Management

GCPL manages health and safety through a structured approach focused on hazard identification, risk assessment, safe operating practices, training, and incident prevention. Workplace hazards-including physical, chemical, ergonomic, and operational hazards-are identified and assessed, and preventive/corrective controls are implemented to reduce risk at source. Emergency preparedness is embedded through defined response protocols and periodic drills to ensure coordinated action during incidents (e.g., fire, chemical spill, equipment-related accidents and medical emergencies).

Operational safety is reinforced through preventive maintenance, safe work procedures, supervision, and continuous monitoring of workplace conditions. The site promotes safety awareness through induction and refresher training, clear communication, and reinforcement of safe behaviour across employees and contractors.

GCPL maintains accessible reporting channels for employees and contractors to raise OHS concerns, unsafe conditions, near-misses, and incidents. Concerns can be reported through supervisors, EHS focal persons, or formal grievance/complaint channels. All cases are recorded, reviewed, investigated where required, and closed with corrective actions to prevent recurrence. Non-retaliation and confidentiality are ensured under the Whistle blower & Grievance Mechanism framework.

The site conducts periodic equipment and workplace safety checks to prevent incidents and ensure safe operating conditions. This includes routine inspections of critical equipment, utilities, tools, material handling systems, and high-risk areas. Findings are documented and tracked through corrective actions with ownership and closure timelines.

GCPL supports occupational health monitoring through periodic health check-ups as applicable to job roles and exposure risks. Health surveillance is strengthened for employees working in higher exposure areas (e.g., noise, dust, chemicals, heat), along with medical support and fitness evaluation where required.

GCPL recognizes the importance of mental wellbeing and respectful workplace culture. The site encourages open communication, supportive supervision, and confidential grievance access for workplace stress or behavioural concerns. Preventive actions include awareness initiatives, grievance-based support, and management follow-up to address root causes where concerns are raised.

Given the nature of operations, GCPL maintains controls to reduce exposure to hazardous substances through engineering controls (where applicable), safe handling procedures, PPE discipline, training, appropriate storage and labelling, and emergency response readiness for spills/exposure incidents.

Accident Monitoring: At Global Calcium Private Ltd (GCPL), employee health, safety, and well-being are fundamental to responsible operations. The Company provides safe, hygienic, and compliant working conditions across all facilities, supported by robust occupational health and safety (OHS) systems and regular

risk assessments. Preventive measures, safety trainings, and adherence to statutory requirements help create a secure and productive workplace.

We emphasize pollution prevention and good housekeeping to minimize any potential indirect impacts on surrounding environments, including robust controls for air emissions, waste management, and chemical handling. Where applicable, we maintain responsible storm water management and spill prevention practices to avoid unintended contamination beyond site boundaries. In addition, GCPL promotes basic green practices within the premises-such as maintaining green areas where feasible and preventing littering-to support a clean and responsible operating environment.

Through disciplined monitoring, incident prevention, and continuous improvement aligned with our Environmental Stewardship commitments, GCPL ensures that biodiversity considerations are integrated into our environmental management approach in a practical and site-relevant manner.

GCPL closely monitors workplace accidents and safety incidents through structured reporting, investigation, and corrective action mechanisms. Key safety indicators such as incident rates, near-miss reporting, and lost-time injuries are tracked to identify trends and prevent recurrence. Continuous monitoring, safety audits, and employee engagement reinforce a strong safety culture, ensuring accountability and continual improvement in workplace safety performance.

2) Working Conditions, Wages, and Work-Life Practices

GCPL is committed to lawful and fair working conditions for employees and contractors, aligned with the Labour & Human Rights Policy and Code of Conduct. Working hours and overtime are managed to comply with legal requirements and to prevent fatigue-related safety risks. Wage practices aim to ensure fair and timely compensation, and any additional work beyond normal hours is managed through approval processes and compensated in accordance with applicable rules.

Time tracking and supervisory controls (as applicable) are used to monitor working hours and ensure compliance. Overtime/holiday work is managed through approvals and compensation practices aligned to applicable laws/requirements. Wage practices comply with applicable minimum wage requirements and wage structures are maintained to ensure fairness and compliance. Employees are informed of remuneration structures/processes through HR communication and applicable on boarding/HR procedures. The site maintains appropriate employee health and medical support/coverage as applicable.

3) Employee Representation, Collective Bargaining & Freedom of Association

GCPL respects the rights of employees to freedom of association and collective bargaining in accordance with applicable laws. The site supports fair representation and constructive dialogue mechanisms, ensuring that employees can raise concerns, participate in consultations, and contribute to workplace improvements without fear of retaliation.

Grievance Mechanism and Non-Retaliation

GCPL maintains a structured grievance mechanism for employees and external stakeholders (including contract workers) to raise concerns related to working conditions, harassment, discrimination, child/forced labour risks, unethical practices, health and safety concerns, or any breach of policy. Complaints can be submitted through multiple channels and are handled confidentially, with appropriate investigation and corrective action. The organization enforces non-retaliation protections to ensure safe reporting and sustained trust in the mechanism.

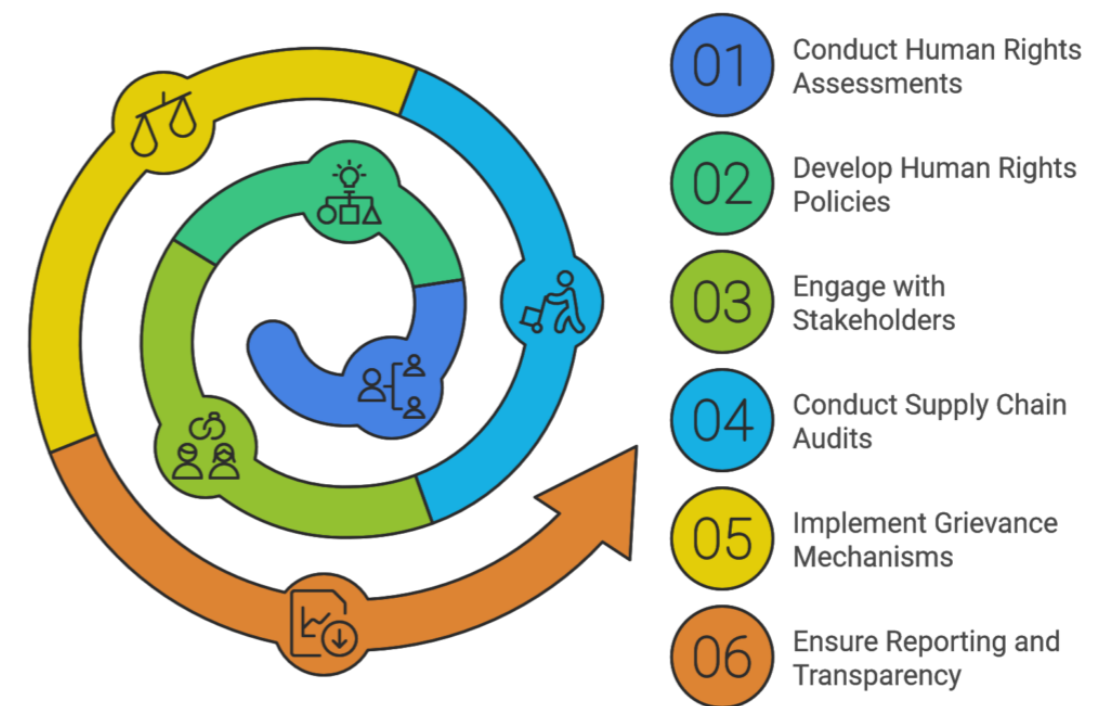


Human Rights Management

GCPL is committed to respecting and promoting human rights across its operations and on-site value chain. Our approach is guided by applicable labour laws and aligned with internationally recognized principles such as the UN Guiding Principles on Business and Human Rights (UNGPs) and ILO Core Conventions, with a strong focus on preventing human rights risks related to child labour, forced labour, human trafficking, discrimination, harassment, unsafe working conditions, and unfair treatment.

This commitment applies to employees, contract workforce, and relevant business partners connected to GCPL.

Integrating Human Rights into ESG



1) Governance and Risk-Based Approach

Human rights expectations at GCPL are embedded through clear policy commitments, defined responsibilities, and practical controls across recruitment, workplace management, contractor governance, and grievance handling. Human rights risks are periodically reviewed through internal controls and monitoring practices, and corrective actions are implemented where gaps are identified. Contractors and suppliers connected to GCPL are expected to adhere to our human rights standards through Code of Conduct and sustainable supply chain requirements, supported by screening and periodic checks.

A) GCPL strengthens awareness through periodic training/briefings for relevant employees (HR, supervisors, and security / admin and contractor coordinators) on identification of red flags, reporting mechanisms, and zero-tolerance expectations. Training content includes: indicators of forced labour, unethical recruitment, document retention risks, restricted movement, and coercion. The Company conducts periodic awareness and training programs for employees and relevant contractors covering topics such as fair employment practices, non-discrimination and freedom of association, prevention of child and forced labour, and grievance redressed mechanisms. These programs strengthen understanding of regulatory requirements and

global human rights principles, fostering a respectful, inclusive, and compliant workplace culture across GCPL.

B) The site follows age verification practices as part of recruitment and on boarding to ensure prevention of underage employment. Age validation is performed through review of legally acceptable identity documents before engagement. This requirement is also extended to contractors supplying manpower to GCPL, with contractual expectations and checks.

C) GCPL monitors effectiveness through role-based oversight and internal verification practices such as: Periodic review of hiring records and contractor documentation supervisor checks and worker engagement to identify red flags verification of compliance with wage/working hour requirements and welfare provisions.

D) GCPL provides accessible channels for employees, contract workers, and external stakeholders to report concerns confidentially, including issues related to child/forced labour or trafficking. Reports can be raised through designated points of contact and formal grievance/whistle blower channels. The mechanism ensures: confidentiality and restricted access to case information timely investigation and documented closure non-retaliation protection for all reporters.

E) If any case of child labour, forced labour, or human trafficking is identified, GCPL commits to a structured remediation approach focused on protecting the individual and preventing recurrence. Key steps include: immediate protection and removal from harm/risk situation confidential investigation and evidence preservation notification /escalation to appropriate leadership and authorities where legally required

2) Non-Discrimination, Harassment Prevention & Fair Treatment

GCPL maintains zero tolerance for discrimination and harassment. Expectations are embedded through the Code of Conduct and Labour & Human Rights Policy, supported by training, management accountability, and grievance-based escalation. Any incidents are investigated confidentially and addressed through corrective and disciplinary actions as applicable, with prevention actions implemented to reduce recurrence.

3) Working Conditions, Safe Work Environment & Contractor Rights

GCPL promotes fair working conditions, legal compliance on working hours and wages, and safe working conditions for employees and contractors. Contractor governance is strengthened through on boarding expectations, safety induction, site rules, and monitoring of welfare and compliance practices. Freedom of association and collective bargaining rights are respected in line with applicable law.

4) Transparency, Non-Retaliation & Continuous Improvement

GCPL enforces confidentiality and non-retaliation principles to enable safe reporting and trust in the system. Insights from grievances, audits, worker engagement, and monitoring checks are used to strengthen controls and improve human rights performance over time.



Employee Wellbeing, Career Management & Development

GCPL is committed to building a workplace that supports employee wellbeing, continuous learning, and fair career growth, while ensuring dignity, inclusion, and compliance with labour standards. Our approach integrates structured career management systems with employee welfare and engagement practices, enabling employees to develop role-relevant competencies, perform effectively, and access growth opportunities in a transparent and supportive environment.

1) Employee Wellbeing & Supportive Work Culture

GCPL promotes employee wellbeing through a combination of safe working conditions, fair workplace practices, and accessible support mechanisms. The site encourages a respectful, inclusive environment with zero tolerance for harassment, discrimination, or retaliation, aligned with the Labour & Human Rights Policy and Code of Conduct. Employees are encouraged to raise concerns related to workplace behaviour, workload, working conditions, or wellbeing through formal grievance channels, with confidentiality and non-retaliation protections embedded through the Whistle-blower & Grievance Mechanism.

Wellbeing is supported through practical welfare measures that may include access to appropriate medical support, safe and hygienic workplace facilities, and periodic engagement initiatives that strengthen morale and a positive work culture. Where concerns related to workplace stress or psychological wellbeing are raised, the site follows a structured review approach-addressing root causes through supervisory guidance, HR intervention, and corrective actions where required.

2) Career Management & Training Framework

GCPL maintains a structured approach to employee development aligned with operational needs, skill requirements, and long-term capability building. Training and development are designed to strengthen technical competency, safety discipline, quality awareness, and professional growth. The Career Development Plan provides a common framework to guide training needs identification, learning pathways, and role-based development planning.

GCPL implements skill development initiatives through role-based technical training, functional capability building, safety and compliance learning, and on-the-job coaching. Training needs are identified through role requirements, performance discussions, operational changes, and competency gaps, with records maintained to demonstrate participation and completion.

The site conducts periodic performance reviews to evaluate role effectiveness, behavioural expectations, competency development, and improvement areas. Performance discussions enable employees to receive structured feedback, define improvement actions, and align expectations with functional and organizational objectives.

Employees are supported through structured development planning, which may include short- and medium-term skill development goals, training plans, learning milestones, and guidance for capability improvement. Development plans are strengthened for critical roles and high-potential employees through targeted support, mentoring (where applicable), and training prioritization.

GCPL encourages career progression and internal growth opportunities by enabling movement based on performance, role readiness, and business needs. Where feasible, the site supports internal job movement through role-based up skilling, cross-functional exposure, and transparent consideration of internal candidates for relevant openings.

3) Diversity, Discrimination & Harassment

GCPL upholds equal opportunity principles across recruitment, training access, evaluation, and career progression. Decisions related to development and promotions are expected to be merit-based and free from discrimination. Awareness and accountability mechanisms support respectful behaviour and inclusive workplace practices. Any concerns related to discrimination, unfair treatment, or harassment can be raised through the grievance mechanism, with appropriate investigation, corrective actions, and prevention measures.

Periodic awareness and role-based sessions are conducted to reinforce expected behaviour, respectful workplace practices, reporting channels, and consequences of misconduct.

Preventive measures include clear conduct expectations under the Code of Conduct, communication of complaint channels, prompt investigation procedures, and corrective/disciplinary actions where required. GCPL encourages open engagement and employee support through approachable HR/supervisory channels and grievance mechanisms; employees can seek support without fear of retaliation.

Compensation practices are guided by role responsibility, competency, and performance, with internal controls to prevent bias and to ensure fairness in wages for comparable roles, in line with applicable legal requirements.

Recruitment, training access, performance evaluation, and career progression are designed to be merit-based and free from discrimination, ensuring fair opportunity for growth and development across the workforce. The Company values employees of all genders, backgrounds, and abilities, ensuring equal opportunities in recruitment, development, and career advancement. GCPL has a zero-tolerance policy toward discrimination, harassment, or bullying in any form and maintains clear procedures for reporting, addressing, and resolving grievances. Regular training programs and awareness campaigns are conducted to sensitize employees on workplace ethics, inclusion, and respectful behaviour.

We conduct impact assessments to identify and prevent risks related to child labour, forced labour, and human trafficking across its operations and value chain. We encourage fair and transparent professional development and promotion processes to prevent discrimination and ensure equal opportunity for all employees.

By promoting a culture of fairness, mutual respect, equal opportunity, and family-friendly workplace practices GCPL not only strengthens employee engagement but also drives innovation, collaboration, and long-term organizational growth.

4) Governance, Transparency & Grievance Linkage

All career management and wellbeing practices are supported by strong governance through:

Policy linkage: Labour & Human Rights Policy + Code of Conduct expectations

Accessible grievance channels: for workplace concerns, harassment/discrimination, unfair treatment, or retaliation

Confidentiality and non-retaliation protections: to encourage safe reporting

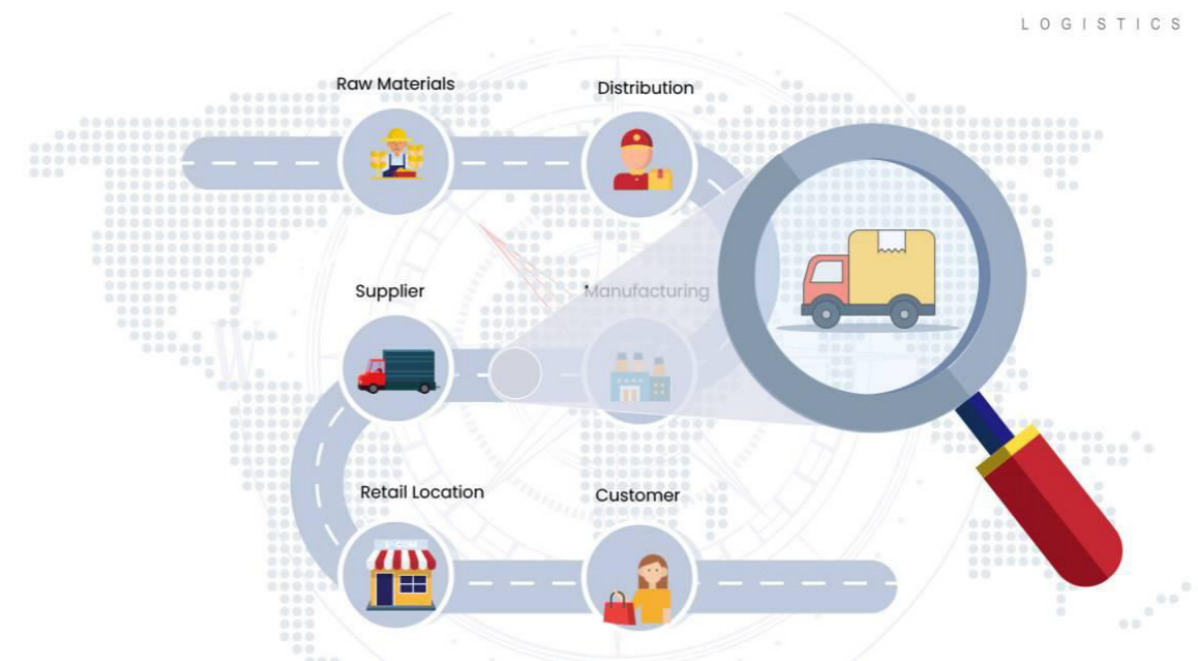
Continuous improvement: actions tracked through HR follow-up and periodic reviews



Sustainable Supply Chain

GCPL is committed to building a responsible, ethical, and resilient supply chain by integrating ESG principles into supplier and contractor engagement linked to site operations.

Our approach focuses on clear expectations, risk-based screening, contractual accountability, continuous monitoring, and capacity building to prevent and mitigate potential adverse impacts across labour practices, human rights, health & safety, environment, ethics, and legal compliance.



1) Supplier Expectations and Governance

Sustainability expectations for suppliers, contractors, and business partners connected to GCPL are communicated through the Sustainable Supply Chain Policy and Supplier Code of Conduct.

These documents define minimum expectations on: prohibition of child labour, forced labour, and human trafficking non-discrimination and prevention of harassment safe and lawful working conditions Ethical conduct, anti-bribery, conflict of interest, and compliance responsible environmental practices, waste and chemicals management, and pollution prevention.

Where applicable, sustainability clauses are embedded into supplier/contractor on boarding and contractual terms to ensure accountability and consistent implementation.

2) Risk-Based Supplier Screening and Assessment

GCPL adopts a practical, risk-based approach to identify and manage supply chain ESG risks. This includes supplier/contractor screening aligned with the nature of engagement (criticality, spend, service type, and risk profile).

GCPL encourages suppliers to demonstrate compliance and provide evidence for key ESG expectations, and site-level assessments may be strengthened over time through structured questionnaires, documentation checks, and risk reviews.

3) Monitoring, Audits, and Corrective Actions

Supplier performance is monitored through periodic reviews and verification checks as applicable. Where gaps are identified, GCPL follows a corrective action approach with defined responsibilities and timelines. Persistent non-compliance-particularly related to human rights, safety, environmental violations, or unethical practices-may result in escalation, corrective action enforcement, or disengagement as per governance requirements.

4) Capacity Building and Supplier Improvement

GCPL promotes continuous improvement by supporting supplier awareness and capacity building on ESG expectations.

This may include communication of requirements, sharing best practices, guidance on compliance evidence, and targeted support for suppliers/contractors operating in higher-risk categories.

Internal procurement and contract management teams are also sensitized to integrate ESG considerations into supplier engagement and decision-making.

5) Ethical Procurement and Responsible Business Conduct

Ethical conduct is a core requirement in supplier engagement. GCPL expects suppliers and intermediaries to adhere to standards on anti-bribery and anti-corruption, responsible gifts and hospitality, conflict of interest disclosure, and compliance with applicable laws.

Any suspicion of unethical conduct or misconduct is subject to review and escalation under the Ethics & Compliance and Whistle blower frameworks.

6) Worker Voice, Grievance Mechanism, and Non-Retaliation

GCPL extends access to grievance and reporting channels to relevant external stakeholders, including supplier/contractor workforce connected to site operations. Concerns may be raised confidentially through the Whistle blower & Grievance Mechanism.

The organization enforces confidentiality and non-retaliation protections, enabling safe reporting and timely resolution of issues related to working conditions, safety, harassment, discrimination, human rights risks, environmental concerns, or unethical practices.

7) Inclusive and Fair Supplier Engagement

GCPL promotes fair and transparent supplier engagement practices and does not tolerate discrimination in supplier selection or management.

Where feasible, the site encourages a diverse and resilient supplier base while maintaining quality, compliance, and risk management requirements.



Customer Health and Safety

GCPL is committed to protecting customer health and safety through disciplined product stewardship practices, clear communication of safe handling information, and structured emergency readiness. As an API manufacturing site, our products and processes are process-specific and each unit/SKU can have unique composition and handling requirements.

While detailed formulation and certain process information remain confidential trade secrets, GCPL ensures that customers receive the necessary safety and compliance information to support responsible use, storage, transport, and emergency response.

1) GCPL strengthens customer awareness through dispatch-level communication and safety labelling, including key health and safety warnings and handling instructions relevant to the product category. Where applicable, customers are supported with guidance on safe storage, handling, and transport, aligned with regulatory expectations and the hazard profile of the material.

2) GCPL provides product description and composition-related information to the extent required for safe use and compliance, while protecting proprietary manufacturing know-how and confidential formulation details. Product information shared externally is controlled through authorized channels, ensuring that customers have adequate information for safe handling and risk management without compromising trade secrets.

3) GCPL provides SDS/MSDS documentation for applicable products to enable customers and downstream users to understand hazards, safe handling requirements, PPE guidance, first-aid measures, storage/transport precautions, spill response, and disposal guidance. SDS/MSDS is maintained and shared through controlled processes to ensure accuracy and traceability.

4) GCPL maintains an internal emergency readiness framework and a defined recall / product withdrawal process to enable timely response in case of quality or safety concerns. The site ensures that escalation, decision-making, communication responsibilities, and response actions are defined to protect customer safety and minimize potential adverse impacts.

5) Health and safety considerations associated with product handling are communicated through dispatch labels and supporting documentation (including SDS/MSDS where applicable). This ensures downstream stakeholders can identify key hazards and implement appropriate handling and storage controls.

Living Wages Commitment

GCPL is committed to fair and responsible compensation practices and recognizes the importance of living wages in supporting employee well-being and financial security. As a next step, GCPL will undertake a Living Wage Assessment by FY 2027 to evaluate wage adequacy against credible benchmarks and to identify any gaps, if applicable, for relevant employee categories.

Findings from the assessment will be reviewed by management and translated into appropriate actions and improvement plans, aligned with legal requirements and the organization's Labour & Human Rights commitments.



Governance Initiatives

GCPL governance initiatives in FY 2025 focused on strengthening compliance, security, and ethical business practices to ensure a transparent and accountable organizational structure.

Compliance Monitoring: At Global Calcium Private Limited (GCPL), robust compliance monitoring forms a cornerstone of responsible and sustainable operations. The Company maintains strict adherence to regulatory, statutory, and international standards, including cGMP, EU-GMP, COFEPRIS, ISO 9001, ISO 14001, FSSC, and WHO certifications. Compliance is ensured through a structured framework of internal audits, risk assessments, and process reviews, covering environmental, health, safety, and quality requirements.

Real-time monitoring tools and periodic inspections help identify gaps, track corrective actions, and ensure timely remediation. GCPL also emphasizes training and awareness for employees and contractors to reinforce regulatory knowledge and ethical practices. By integrating compliance monitoring into its operational and management systems, GCPL not only mitigates risks but also strengthens stakeholder trust, operational excellence, and sustainable business performance.

Anti-corruption & Ethical Practices: At Global Calcium Private Limited (GCPL), integrity and ethical conduct form the foundation of our business. The Company maintains a zero-tolerance policy towards corruption, bribery, and unethical practices across all operations and geographies. Comprehensive policies, including a Code of Conduct and Anti-Bribery Guidelines, govern employee behaviour, supplier engagements, and third-party interactions.

Regular training programs, awareness sessions, and monitoring mechanisms ensure that all employees and stakeholders understand and adhere to these standards. GCPL also implements transparent reporting channels for whistleblowing and grievance redressal, fostering accountability, trust, and a culture of ethical business practices throughout GCPL.

Bribery and Fraud Management: At Global Calcium Private Limited (GCPL), maintaining the highest standards of integrity, transparency, and ethical conduct is central to our operations. The Company has established a comprehensive framework to prevent, detect, and address any instances of bribery, corruption, or fraud across all business activities. This framework includes a Code of Conduct, anti-bribery policies, and strict internal controls, supported by employee training programs to reinforce awareness and compliance.

GCPL encourages a whistle blower mechanism that enables confidential reporting of unethical behaviour without fear of retaliation. Regular audits, risk assessments, and monitoring processes ensure that potential risks are identified proactively, and corrective actions are implemented promptly.

By fostering a culture of accountability and ethical responsibility, GCPL protects stakeholder interests, upholds regulatory compliance, and reinforces trust across its global operations.

Conflict of Interests: At Global Calcium Private Limited (GCPL), maintaining integrity and transparency is central to our operations. A conflict of interest arises when personal, financial, or other external interests could compromise, or appear to compromise, the impartiality of an employee's or stakeholder's decisions.

GCPL has established clear policies and guidelines requiring all employees, management, and key stakeholders to disclose any potential conflicts and refrain from actions that could influence company decisions for personal gain. These measures ensure that business decisions are made objectively, ethically, and in the best interest of the Company, its stakeholders, and the wider community, reinforcing trust, accountability, and corporate governance standards.

Money Laundering Policy: At Global Calcium Private Limited (GCPL), maintaining the highest standards of corporate governance and regulatory compliance is a priority.

The Company has established a comprehensive Anti-Money Laundering (AML) Policy to prevent, detect, and report any suspicious financial activities in accordance with applicable laws and regulations. The policy provides clear guidelines for customer due diligence, transaction monitoring, and record-keeping, ensuring that all business operations are free from financial crimes such as money laundering and terrorist financing.

Employees are trained to recognize and report suspicious transactions, while internal audits and compliance checks are conducted regularly to safeguard transparency and integrity.

Through this robust framework, GCPL reinforces its commitment to ethical business practices, regulatory adherence, and stakeholder trust.

External Commitments: Global Calcium Private Limited (GCPL) is committed to aligning its operations with internationally recognized sustainability frameworks and standards, reinforcing transparency, accountability, and responsible business practices.

The Company actively engages with global ESG initiatives, regulatory bodies, and industry associations to adopt best practices in environmental stewardship, social responsibility, and governance. GCPL adheres to GRI Standards, ISO 14001:2015, ISO 45001, and FSSC requirements, ensuring compliance with environmental, health, and safety regulations.

Through these external commitments, the Company demonstrates its dedication to sustainable growth, ethical operations, and positive impact on stakeholders and communities, while continuously benchmarking its performance against global sustainability expectations.



CSR Performance Highlights

Global Calcium Private Limited (GCPL) exemplified a robust commitment to Corporate Social Responsibility (CSR) in FY 2024, embedding social, environmental, and ethical priorities at the heart of its operations. Operating as a key manufacturing facility, GCPL translated GCPL's broader sustainability vision into tangible, community-focused actions.

With a strategic emphasis on employee welfare, responsible supplier partnerships, and fostering an inclusive workplace, the unit not only complied with statutory mandates under the Companies Act, 2013, but also exceeded expectations by prioritizing long-term societal impact.

This holistic approach ensured that CSR was not a peripheral activity but a core driver of ethical business practices, benefiting over 5,000 individuals across surrounding communities through targeted interventions.

Caring for the Environment We Share - Environmental stewardship stood as a cornerstone of GCPL's CSR strategy, reflecting GCPL's dedication to mitigating industrial footprints while enhancing local ecosystems. In FY 2024, the unit spearheaded multiple tree plantation drives in partnership with local NGOs and gram panchayats, planting over 7,000 saplings of native species such as neem, banyan, and mango trees across 10 acres near the facility.

These efforts were complemented by sapling distribution programs at community events and schools, empowering residents to contribute to urban greening. Biodiversity initiatives included creating pollinator-friendly zones with flowering plants and bird feeders, aimed at restoring ecological balance in areas affected by industrial proximity.

To combat plastic pollution a pressing issue in rural India GCPL distributed 7,000 reusable cloth and yellow bags to households, markets, and women's self-help groups (SHGs). This initiative reduced single-use plastic consumption by an estimated 30% in participating villages, as tracked through follow-up surveys.

Educational workshops on waste segregation and composting were integrated, fostering behavioural change. These sustained efforts culminated in GCPL receiving the prestigious CSR Award-2025, conferred by a leading industry body for excellence in environmental stewardship and biodiversity conservation. The award highlighted GCPL's measurable outcomes, such as a 10% increase in local green cover and improved air quality metrics, validated by third-party environmental audits.

Supporting Communities Where We Operate - At GCPL GCPL's community engagement was deeply rooted in addressing grassroots challenges, ensuring that interventions were responsive to local needs identified through annual participatory assessments. In FY 2024, the unit rolled out comprehensive food distribution programs, providing nutritional baskets containing staples like rice, lentils, millets, and fortified oils to 2,500 underprivileged families. A specialized outreach targeted 500 tuberculosis (TB) patients in collaboration with government health centers, delivering high-protein supplements to combat malnutrition a key factor in TB recovery.

This initiative aligned with national campaigns like 'Ni-kshay Poshan Yojana', resulting in improved health outcomes and positive feedback from 85% of beneficiaries. Infrastructure development took center stage with the construction and renovation of school toilets in 15 government schools, benefiting 3,000 children.

Equipped with rainwater harvesting attachments and eco-friendly septic systems, these facilities promoted hygiene, reduced open defecation, and enhanced school attendance by 20% among girls, as per attendance records. Community health camps screened over 1,000 residents for anemia and diabetes, with free medicines

and referrals provided. By focusing on hunger, health, and sanitation SDG-aligned priorities GCPL created resilient support systems, fostering goodwill and long-term partnerships with local authorities.

Strengthening Education and Well-being - Recognizing education as a catalyst for empowerment, GCPL invested significantly in holistic student development. The unit donated 5,000 books to school libraries, including age-appropriate literature and regional-language titles, to encourage stronger reading habits.

Physical education was strengthened through trained educators and certified coaches, reaching 1,200 students and promoting fitness, teamwork, and mental well-being; intra-school tournaments further brought schools and local communities together. Environmental education was integrated through interactive drawing competitions on themes such as "My Green Village" and hands-on workshops on water conservation, engaging 2,000 children and nurturing environmental consciousness from an early age.

To address staffing gaps, GCPL supported six vacant teaching positions in local schools through regular monthly payments, helping improve classroom continuity and boosting enrolment in higher secondary education. Collectively, these initiatives contributed to improved academic outcomes, reflected in a 12% increase in school exam pass rates, while building essential life skills in line with GCPL's vision of inclusive growth.

Responsible Governance and Clear Direction - All CSR endeavors at GCPL were governed by GCPL's comprehensive CSR Policy, approved by the Board and aligned with Section 135 of the Companies Act, 2013. A dedicated CSR Committee, comprising senior executives and independent experts, oversaw planning, budgeting (INR 2.5 crores allocated for GCPL), and execution. Activities were implemented directly or via credible partners like registered NGOs and government bodies, with 100% funds utilized as per plan.

Robust monitoring mechanisms included quarterly reviews, site visits, and digital dashboards tracking KPIs such as beneficiary reach, cost per impact, and sustainability indices. Third-party impact assessments ensured transparency, with annual reports disclosed on GCPL's website and in the Integrated Annual Report.

Risk mitigation strategies addressed potential challenges like weather disruptions through contingency planning. This structured approach guaranteed accountability, ethical implementation, and scalability, positioning GCPL as a model for responsible corporate citizenship.

Key Sustainability Highlights of CSR Initiatives 7,000+ native saplings planted across 10 acres; pollinator zones created. 7,000 cloth/yellow bags distributed; 30% plastic reduction.

Renewables: windmills, green power, EV carts, forklifts; wildlife fund. Best CSR activities Award-2025 (15% green cover gain), Corporate Biodiversity Award -2025 Nutrition for 2,500 families, 500 TB patients (85% satisfaction).

Eco-toilets in 15 schools for 3,000 kids; girls' attendance +20%.

Health camps: 1,000 screened. 5,000 books 1,200 students sports-trained by providing physical education teacher to Govt. School Eco-programs for 2,000 kids; 6 teachers paid through GCPL in government schools ₹2.5 Cr budget 100% used; CSR Committee, KPIs, audits.

ESG Performance Data

GRI Indicator	Environment Assessment	Unit	FY23	FY24	FY25
Carbon Footprint					
305-1(2016)	Scope 1 Emission	T of Co2 E	2718.39	3162.2	4046.64
305-2(2016)	Scope 2 Emission	T of Co2 E	11185.47	12397.2	12634.15
	Carbon Neutrality*	Achieved %	-	-	80.72%
305-3(2016)	Scope 3 Emission **	T of Co2 E	157981.86	150373.8	160577.5
	Total Emission***	T of Co2 E	171885.72	165933.2	177258.3
Green House Gas					
305-4(2016)	GHG intensity	T Co2 E / prod. in kg	0.08	0.074	0.073
	Net zero Target ****	Year	2050	2050	2050
Energy Consumption					
302-1(2016)	Renewable energy	Kwh	9870415	13882997	18575119
302-1(2016)	Solar Energy Generation	Kwh	17572	17931	15844
302-1(2016)	Direct energy consumption	Kwh	15385798	17052557	17378475
302-1(2016)	Energy Intensity	Kwh / prod. in kg	7.16	7.59	7.13
Waste Management					
306-3(2020)	Total Waste	MT	39.41	61.082	134.876
306-3(2020)	Non-hazardous Waste Treated	MT	11.26	17.452	38.536
306-3(2020)	Hazardous Waste Total	MT	28.15	43.63	96.34
Water Management					
303-4(2018)	Water withdrawal	KL	135	155	160
303-4(2018)	Treated water (ZLD) reused internally	KL	160	180	185
303-4(2018)	Water discharged	KL	0	0	0
303-4(2018)	Water consumption (Net)	KL	135	155	160

Air Quality					
305-7(2016)	Nitrous oxide	mg/Nm ³	177.3	180.7	230.09
305-7(2016)	VOC	mg/Nm ³	NA	NA	NA
305-7(2016)	PM	mg/Nm ³	63.68	63.62	60.05
305-7(2016)	Sulphur oxide	mg/Nm ³	469.1	213.7	182.09
Biodiversity					
304-1 (2016)	Sites located in / adjusted to protected or key biodiversity areas	No. of Sites	0	0	0
304-1 (2016)	Biodiversity screening conducted for operational	% of sites	100%	100%	100%
<p>Note: * Carbon Neutrality covers Scope 1, 2 emission and Scope 3 and biogenic is excluded.</p> <p>** Category 4, 5, 6, 7, 8 & 9 is included.</p> <p>*** In total emission, Scope 3 excludes Categories 1, 2, 3, 10, 11, 12, 13, 14 & 15</p> <p>**** Targets: GCPL commits to reach net-zero greenhouse gas emission across the value chain covering Scope 1, 2 and 3 by 2050. Reducing absolute Scope 1 + 2 by 95% and Scope 3 by 90% aligned with SBTi requirements.</p>					
Employee Data By Gender					
401-1	Total Employees	Nos.	835	920	945
401-1	Male	Nos.	767	831	857
401-1	Female	Nos.	68	89	88
401-1(2016)	New hires- (Replacement and new position)	Nos.	285	366	543
401-1(2016)	Male	Nos.	258	334	504
401-1(2016)	Female	Nos.	27	32	39
401-1(2016)	Employee turnover- (left the organization)	Nos.	189	231	248
401-1(2016)	Male	Nos.	175	215	225
401-1(2016)	Female	Nos.	14	16	23

401-1(2016)	Top Management-- Board of Directors	Nos.	5	5	5
401-1(2016)	Male	Nos.	4	4	4
405-1(2016)	Female	Nos.	1	1	1
401-1(2016)	Middle Management – (Business Heads)	Nos.	14	14	14
401-1(2016)	Male	Nos.	12	12	12
405-1(2016)	Female	Nos.	2	2	2
401-1(2016)	Staff (Rest all Staffs)	Nos.	821	906	931
401-1(2016)	Male	Nos.	755	819	845
405-1(2016)	Female	Nos.	66	87	86
Employee Data by Age					
405-1(2016)	Total Employees	Nos.	835	920	945
405-1(2016)	Below 30	Nos.	364	477	529
405-1(2016)	Between 30 to 50	Nos.	434	400	374
405-1(2016)	Above 50	Nos.	37	43	42
401-1(2016)	New hire (replace + new position)	Nos.	285	366	543
401-1(2016)	Below 30	Nos.	256	329	489
401-1(2016)	Between 30 to 50	Nos.	21	26	38
401-1(2016)	Above 50	Nos.	8	11	16
401-1(2016)	Employee turnover (replace)	Nos.	187	231	248
401-1(2016)	Below 30	Nos.	170	207	223
401-1(2016)	Between 30 to 50	Nos.	13	17	18
401-1(2016)	Above 50	Nos.	4	7	7
Board of Director Gender					
2-9(2021)	Total Board of Director	Nos.	5	5	5
2-9(2021)	Male	Nos.	4	4	4
2-9(2021)	Female	Nos.	1	1	1

Maternity Leave					
401-2, 401-3(2016)	Female Employee entitled maternity leave	%	100	100	100
401-2, 401-3(2016)	Total Employee that took maternity leave	Nos.	2	9	5
Training and Development					
404-1(2016)	Average training hours per employee	Hrs.	14.5	17.7	19.5
404-1(2016)	Male	Nos.	11114	16485	16751
404-1(2016)	Female	Nos.	985	1765	1720
404-1(2016)	Total number of training hours provided to employee	Nos.	12099	16250	18471
404-1(2016)	Average training hours provided to top management-board	Hrs.	2	3	3
404-1(2016)	Average training hours provided to middle management	Hrs.	56	70	84
404-1(2016)	Average training hours provided to staff	Hrs.	12043	16180	18387
Hours worked					
401	Total number of hours worked	Hrs.	2084160	2296320	2358720
Ratio Salary					
405-2(2016)	Average undigested gender pay gap	%	0	0	0
405-2(2016)	Total employees received regular performance development	%	100	100	100
Regular performance and Career Development					
404-3 (2016)	Total employees who received performance appraisal	Male %	100	100	100
		Female %	100	100	100
404-3 (2016)	Total staff who received performance appraisal	Middle Mgt. %	100	100	100
		Staff %	100	100	100

Highest pay ratio					
2-21	The ratio of the annual total compensation for the organization's highest –paid individual to the median annual total compensation for all employees (excluding the highest -paid individual		27:1	28:1	28:1
Employee awareness and Training					
404-1,404-2	Environment Awareness	%	50	60	78
404-1,404-2	Health and safety Awareness	%	80	82	85
404-1,404-2	Working conditions Awareness	%	75	80	88
404-1,404-2	Sustainable procurement Awareness	%	50	68	92
404-1,404-2	Data management Awareness	%	80	78	91
404-1,404-2	Corruption Awareness	%	73	83	94
404-1,404-2	Business ethics / code of conduct Awareness	%	85	88	95
Employee Benefited					
401-2	Life Insurance	Y/N	Y	Y	Y
401-2	Health Care	Y/N	Y	Y	Y
401-2	Disability and account coverage	Y/N	Y	Y	Y
401-2	Maternity Leave	Y/N	Y	Y	Y
401-2	Retirement Provision	Y/N	Y	Y	Y

Health and Safety					
Employee					
403-8, 403-9(2016)	No of fatalities as a result of work-related injury	Nos.	0	0	0
403-8, 403-9(2016)	No of High consequences work-related injuries	Nos.	0	0	0
403-8, 403-9(2016)	No of recordable work-related injuries	Nos.	0	0	0
403-8, 403-9(2016)	No of days lost to work-related injuries	Nos.	0	0	0
Supply Chain Management					
204	Total Number of Suppliers	Nos.	240	290	348
204,308,414	Supplier Risk Category - Critical Suppliers	Nos.	24	28	34
308-1 (2016)	Supplier Risk Category - Non Critical Suppliers	Nos.	216	262	314
308-1(2016)	Percentage of Supplier who signed Supplier Code of conduct	%	42	50	70
308-1(2016)	Percentage of supplier ESG self-assessment carried out	%	34	38	42
308-1(2016)	Number of Targeted Suppliers	Nos.	24	28	34
308-1(2016)	No. of Targeted Supplier Audited on ESG	Nos.	10	17	28
308-1(2016)	Percentage of Targeted Suppliers Audited on ESG	%	40	62	81
308-1(2016)	Corrective action plan document provided	Nos.	4	4	6
308-1(2016)	Supplier trained on Supplier Chain Sustainability	%	50	60	70

308-1(2016)	Buyers trained on Supply Chain Sustainability	%	82	88	100
GOVERNANCE					
Grievance / Cases / Incident / Reported					
406	No of incidents of gender discrimination during the reporting period	Nos.	0	0	0
205	Number of Whistle-blower Case	Nos.	0	0	0
403,413	Number of Grievance Reported	Nos.	0	0	0
205	Number of Fraud / Corruption Cases reported	Nos.	0	0	0
418	Number of IT breaches Reported	Nos.	0	0	0
406,403	POSH related incidents	Nos.	0	0	0
416	Customer Health and Safety Complaints	Nos.	0	0	0
416	No of Recalls due to Emergencies	Nos.	0	0	0

Conclusion and Commitment to a Sustainable Future

As we conclude our ESG Performance Data Report for GCPL, we reflect on the progress made across our Environmental, Social, and Governance (ESG) priorities. This report represents our commitment to responsible operations, transparent performance, and continual improvement—integrating sustainability into our day-to-day decision-making across manufacturing, people practices, and supply chain engagement. Each initiative and metric presented here reflects our intent to build resilience, strengthen compliance, and create long-term value for our stakeholders.

Reflecting on Our Progress

During the reporting year, GCPL continued to strengthen its environmental stewardship through structured practices for energy efficiency, emissions management, water stewardship, waste and chemicals management, and pollution prevention. Our efforts have focused on improving operational discipline and compliance assurance while also identifying practical opportunities to enhance resource efficiency over time. We have reinforced our commitment to robust environmental management through established systems and certifications at the site level, supporting credible and audit-ready performance.

On the social front, we advanced our focus on employee health and safety, wellbeing, fair working conditions, and human rights, ensuring that our workplace remains safe, respectful, and inclusive. Through structured training, grievance mechanisms with non-retaliation protections, and strengthened people practices—including career development planning—we continue to build a culture where employees and on-site workers are supported and empowered.

From a governance perspective, we strengthened our foundation for ethical and compliant conduct through policy-led controls on ethics, anti-corruption, whistleblowing, information security, and responsible business practices. These systems reinforce accountability and trust, ensuring that GCPL operates with integrity and remains aligned with evolving stakeholder expectations.

Looking Forward

While we are encouraged by the progress made, we recognize that sustainability is a continuous journey. Going forward, GCPL will focus on deepening implementation, strengthening monitoring mechanisms, and expanding evidence-based improvements across material ESG topics. We will continue to integrate sustainability considerations into operational planning and decision-making, strengthen supply chain engagement through responsible sourcing expectations, and enhance workforce development and wellbeing measures. Our intent is to move from strong policy foundations to deeper site-level maturity through measurable actions and continual improvement.



Our Promise to Stakeholders

GCPL remains committed to conducting business responsibly—ensuring environmental protection, safe and fair workplaces, ethical conduct, and transparent engagement with stakeholders. We will continue to build trust through compliance assurance, practical action, and consistent communication, while working collaboratively with customers, suppliers, contractors, and the communities connected to our operations.

Our Thanks to Stakeholders

We extend our sincere appreciation to our employees, partners, suppliers, contractors, and customers for their support and collaboration. Their contributions play a vital role in strengthening our ESG performance and enabling meaningful progress.

A Shared Vision for Tomorrow

As we move forward, GCPL is excited to deepen its role in shaping a sustainable world, creating technology solutions that leave a positive legacy. With every step, we remain guided by our vision, purpose, and unwavering commitment to responsible growth. Together with our stakeholders, we look forward to making a lasting difference for our planet, our people, and our shared future.

GRI Disclosure	Title	Description / Performance Data	Page	UN SDG
UNIVERSAL STANDARDS				
GRI 2: General Disclosures 2021				
	Organizational details	Leading manufacturer of specialty APIs (benzodiazepines, ophthalmic, oncology, chelated minerals and mineral salts). 14 plants, 40+ acres, 1,400+ employees, 80 countries served.	1	8, 9
	Entities included	Report covers GCPL manufacturing operations in Hosur, India	2	-
	Reporting period	FY 2023, FY 2024, FY 2025 reporting periods defined	2	-
	Internal assurance	Internal ESG Certified assessor with GRI standards assessed and Assured and approved by Directors of GCPL	2	16, 17
	Governance structure	Board of Directors composition by gender	16	5, 16
	Annual compensation ratio	Highest pay ratio (highest-paid to median): FY2023: 27:1 FY2024: 28:1 FY2025: 28:1.	17	10
GRI 3: Material Topics 2021				
3	Material Topics	Comprehensive coverage of environmental, social, and governance priorities	1, 2-3	-
ECONOMIC STANDARDS				
GRI 204: Procurement Practices 2016				
204	Procurement Practices	FY2025: Total suppliers: 348 Targeted: 34 Risk categorization: Critical Suppliers: 34, Non Critical Suppliers: 314 70% signed Supplier Code of Conduct 42% signed CoC with ESG clauses 42% assessed on ESG 28 ESG audits conducted 42% self-assessment audits 6 Corrective Action Plans issued 70% Supplier & 100% Buyer trained on Supply Chain Sustainability.	18	8, 12, 17
GRI 205: Anti-corruption 2016				
205	Anti-corruption	Zero fraud/corruption cases; ABAC policy; 100% training programs	3, 12-13, 18	16

ENVIRONMENTAL STANDARDS

GRI 301: Materials 2016

301	Materials	Materials and chemicals management practices, waste reduction initiatives	1, 2, 7	12
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GRI 302: Energy 2016

302-1	Energy consumption	Direct energy: 1,5385,798 Kwh (FY23), 1,70,52,557 Kwh (FY24), 1,73,78,475 Kwh (FY25); Renewable Energy: 98,70,415 Kwh (FY23), 1,38,82,997 Kwh (FY24), 1,85,75,119 Kwh (FY25)	2, 5, 15	7, 13
302-3	Energy intensity	7.16 kWh/kg (FY23), 7.59 kWh/kg (FY24), 7.14 kWh/kg (FY25)	5, 15	7, 13

GRI 303: Water and Effluents 2018

303-1 to 303-3	Water Management	Water stewardship, audits, wastewater quality, groundwater protection	1, 2, 5-6	6, 12
303-4	Water withdrawal	Water Withdrawal: 160 KL (FY23) 180 KL (FY24) 185 KL (FY25). Treated water (ZLD) reused internally: 135 KL (FY23) 155 KL (FY24) 160 KL (FY25)	15	6

GRI 304: Biodiversity 2016

304	Biodiversity	Conservation approach, pollution prevention, ecosystem stewardship	2, 7, 14	15
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GRI 305: Emissions 2016

305-1	Scope 1 emissions	Direct GHG: 2718.39 tCO2e (FY23), 3162.2 tCO2e (FY24), 4046.64 tCO2e (FY25)	1, 2, 5, 15	13
305-2	Scope 2 emissions	Energy indirect: 11185.47 tCO2e (FY23), 12397.2 tCO2e (FY24), 12634.15 tCO2e (FY25)	1, 2, 5, 15	13
305-3	Scope 3 emissions	Other indirect: 160577.5 tCO2e (FY25); Target: 90% reduction by 2050	1, 2, 5, 15	13, 17
305-4	GHG intensity	0.072 tCO2e/kg production (FY25)	15	13
305-7	Air emissions	NOx: 177.3 mg/Nm ³ (FY23), 180.7 mg/Nm ³ (FY24), 230.09 mg/Nm ³ (FY25); SOx: 469.1 mg/Nm ³ (FY23), 213.7 mg/Nm ³ (FY24), 182.09 mg/Nm ³ (FY25); PM: 63.68 mg/Nm ³ (FY23), 63.62 mg/Nm ³ (FY24), 60.05 mg/Nm ³ (FY25)	6, 15	3, 11

GRI 306: Waste 2020				
306-1, 306-2	Waste management	Waste minimization, segregation, hazardous waste controls	2, 3, 7	12
306-3	Waste generated	Total: 39.41 T (FY23), 61.08 T (FY24), 134.8 T (FY25); Non-Hazardous: 11.26 T (FY23), 17.45 T (FY24), 38.53 T (FY25); Hazardous: 28.15 T (FY23), 43.63 T (FY24), 96.34 T (FY25)	7, 15	12
GRI 308: Supplier Environmental Assessment 2016				
308-1	Supplier screening	ESG screening; Supplier Code of Conduct with ESG clauses; ESG audits	3, 11, 18	12, 17
SOCIAL STANDARDS				
GRI 401: Employment 2016				
401-1	New hires & turnover	New Hires, Employees: 285 (FY23), 366 (FY24), 543 (FY25); Turnover, Employees: 189 (FY23), 231 (FY24), 248 (FY25).	3, 16, 18	1, 8
401-2	Employee benefits	Life insurance, health care, disability, parental leave, retirement - all provided	17	1, 3, 8
401-3	Parental leave	Female employees entitled to maternity leave: 100% (all years)	16, 17	5, 8
GRI 402: Labour Management Relations 2016				
402	Labour relations	Freedom of association and collective bargaining rights respected	3, 9	8
GRI 403: Occupational Health and Safety 2018				
403-1 to 403-7	OHS management	OHS system, hazard ID, training, incident prevention, all covered	2, 3, 8, 17	3, 8
403-9	Employees Work-related injuries	Zero fatalities, zero high-consequence injuries, zero recordable injuries, zero lost days	8, 17	3, 8
403	Grievances	Zero POSH incidents, zero health and safety complaints	18	3, 8
GRI 404: Training and Education 2016				
404-1	Training hours	Total: 12099h (FY23), 18250h (FY24), 18471h (FY25); by gender and level	3, 16, 17	4, 8
404-2	Skills development	Career programs, technical/safety training; Environmental (78%), H&S (85%), Ethics (95%) (FY25)	3, 10, 17	4, 8
404-3	Performance reviews	100% employees receive regular performance and career reviews	10, 17	8

GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity	Employee data by gender and age across all levels; Board diversity by gender	10, 16	5, 10
405-2	Gender pay gap	Average unadjusted gender pay gap reported	18	5, 10
GRI 406: Non-discrimination 2016				
406	Non-discrimination	Zero tolerance; Zero discrimination incidents; PoSH policy	2, 3, 10, 18	5, 10
GRI 408: Child Labour 2016				
408	Child labour	Age verification, zero tolerance, prevention across operations and supply chain	2, 3, 9	8, 16
GRI 409: Forced or Compulsory Labour 2016				
409	Forced labour	Adherence to international standards, prevention of forced labour and trafficking	2, 3, 9	8, 16
GRI 412: Human Rights Assessment 2016				
412	Human rights	Aligned with UNGPs and ILO Core Conventions; Training programs	3, 9	8, 16
GRI 413: Local Communities 2016				
413	Local communities	Community engagement, CSR (5,000+ beneficiaries), zero grievances	14, 18	1, 11
GRI 414: Supplier Social Assessment 2016				
414	Supplier assessment	Code of Conduct with ESG clauses, social screening, ESG audits	3, 11, 18	8, 12, 17
GRI 416: Customer Health and Safety 2016				
416	Customer health & safety	Product stewardship, SDS/MSDS, emergency framework; Zero recalls, zero complaints	3, 6, 11-12, 18	3, 12
GRI 418: Customer Privacy 2016				
418	Information security	Data protection policies, cybersecurity measures; Zero IT breach	2, 3, 18	16

INTERNAL ASSURANCE STATEMENT

Global Calcium Private Limited – ESG Performance Report 2025

Introduction

Global Calcium Private Limited, 124,125, 126 Industrial SIPCOT –Phase-I - Hosur (GCPL) has prepared its ESG performance report -2025 in accordance with the GRI Standards 2021. The ESG data disclosed has undergone a comprehensive internal assessment by an certified ESG assessor, including functional verification, technical evaluation, and overall assessment to ensure the reliability and consistency. This statement supports the ESG disclosures presented in the Report.

Objective

To assess whether the ESG disclosure are accurate, complete, consistent, transparent and supported by appropriate documentation.

Scope and Methodology

The review covered key Environmental, Social and Governance performance indicators. The Process included review of governance structures, data collection and validation system, Key ESG metrics and supporting documents on a sample bases, ensuring alignment with internal protocols and GRI requirements.

Criteria and Methodology

The review followed internal verification procedure aligned with the GRI Standards 2021, including data validation, cross-functional checks and process reviews. A risk based approach with a materiality threshold of 10% was applied for the period FY 2022–2025.

Assurance Statement


Based on the internal assessment and verification procedures performed, it is affirmed that the ESG disclosures presented in this report are, to the best of our knowledge, accurate, reliable, and fairly represent the Company's ESG performance for the reporting period.

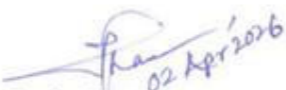
Limitations


The review is based on internally provided data and limited to the defined scope. It excludes financial data and forward looking statements and is subject to sample-based review limitations.

Conclusion

No material discrepancies were identified. The ESG data is reasonably supported by documentation and is consistent with established reporting practices and GRI Standards 2021.


30 mar 26
Senthil Lakshmana Perumal
Assessed by
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02 Apr 2026
Tayaba Khanam
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03 Apr 26
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Creating
a sustainable future
together

Global Calcium Private Limited,
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