

# ESG PERFORMANCE REPORT 2025

Sustainable API Manufacturing Excellence



**GMP**  
Manufacturing



**Quality Assurance**



**Process Safety**



**Environmental Stewardship**

Unit III (19 & 19B, Sipcot Industrial Complex, Hosur - 635 126, India)

### 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 **Unit III** (19 & 19B, Sipcot Industrial Complex, 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

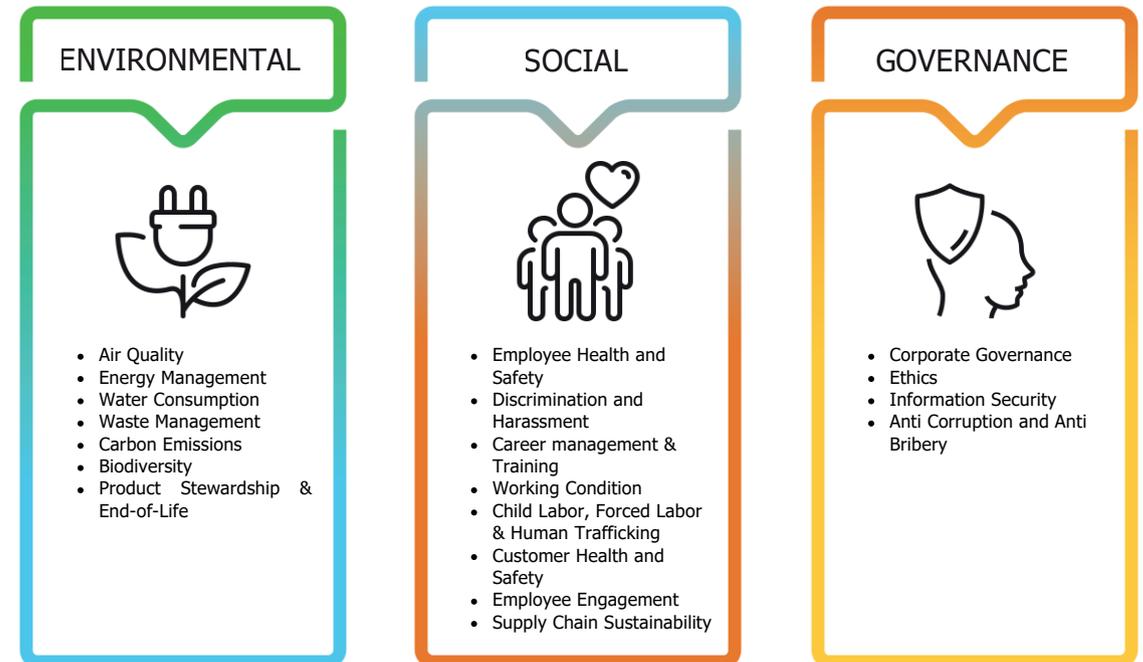
**Performance Report: (GRI 2-2):**

This report covers **GCPL's UNIT III** manufacturing operations in Hosur, India.

### External Assurance (GRI 2-5):

This report has undergone independent external assurance on a Limited Assurance basis, conducted by a recognized third-party assurance provider, in accordance with the Global Reporting Initiative (GRI) Standards and relevant sustainability reporting frameworks.

### Our Material Topics (GRI 3)



## 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 analyzed to gauge performance.
- **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.
- **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.
- **Working Conditions:** Fair labor 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 labor laws.
- **Child Labor, Forced Labor & Human Trafficking:** We maintain strict adherence to international labor 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 whistleblower 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 behavior.

## 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
<b>1</b> 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.
<b>2</b> 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.
<b>3</b> 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.
<b>4</b> 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.
<b>5</b> 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.
<b>6</b> Clean Water and Sanitation	We work toward responsible water management by improving water-use efficiency, monitoring consumption, and strengthening compliance controls for wastewater/stormwater as applicable. We also promote good sanitation and hygiene facilities for employees and contractors.
<b>7</b> 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.
<b>8</b> 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.
<b>9</b> 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.
<b>10</b> 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.
<b>11</b> 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.
<b>12</b> Responsible Consumption and Production	We promote responsible production through waste segregation, hazardous waste controls, responsible disposal through authorized vendors, chemical management, spill prevention, and resource efficiency initiatives.
<b>13</b> 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.
<b>16</b> 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 whistleblower & grievance mechanism with confidentiality and non-retaliation protections.
<b>17</b> 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 EcoVadis 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 Pvt. Ltd. (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 (Brequette) 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 50001 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:

1. 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.
2. 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.
3. 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.
4. GCPL – Unit III, 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.
5. 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.
6. 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.
7. 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, stormwater discipline, and housekeeping audits.
8. 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 EcoVadis 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.

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 stormwater 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.



## 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 (Unit III) 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 (Unit III) 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, 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 (Unit III) 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 Whistleblower & 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 (Unit III) 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 (Unit III) 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, Unit III 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 Pvt. 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.

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 (Unit III) 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 onboarding/HR procedures.
- The site maintains appropriate employee health and medical support/coverage as applicable.

#### 3) Employee Representation, Collective Bargaining & Freedom of Association

GCPL (Unit III) 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 (Unit III) 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 (Unit III)** 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 Unit III.

### 1) Governance and Risk-Based Approach

Human rights expectations at Unit III 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 Unit III 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 (Unit III) strengthens awareness through periodic training/briefings for relevant employees (HR, supervisors, security/admin, 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, freedom of association, prevention of child and forced labor, and grievance redressal 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 onboarding 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 Unit III, with contractual expectations and checks.

C) GCPL (Unit III) 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) Unit III 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/whistleblower 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, Unit III commits to a structured remediation approach focused on protecting the individual and preventing recurrence. Key steps include:

1. immediate protection and removal from harm/risk situation
2. confidential investigation and evidence preservation
3. notification/escalation to appropriate leadership and authorities where legally required

### 2) Non-Discrimination, Harassment Prevention & Fair Treatment

GCPL (Unit III) 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

Unit III promotes fair working conditions, legal compliance on working hours and wages, and safe working conditions for employees and contractors. Contractor governance is strengthened through onboarding 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 (Unit III) 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 (Unit III)** 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 (Unit III) 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 Whistleblower & 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 (Unit III) 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.

- Unit III 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 (Unit III) 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 upskilling, cross-functional exposure, and transparent consideration of internal candidates for relevant openings.

### 3) Diversity, Discrimination & Harassment

GCPL (Unit III) 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.
- Unit III 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 behavior. 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 (Unit III)** 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 Unit III 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 onboarding and contractual terms to ensure accountability and consistent implementation.

### 2) Risk-Based Supplier Screening and Assessment

GCPL (Unit III) 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). Unit III 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 (Unit III) 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 (Unit III) 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 (Unit III) 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 Whistleblower frameworks.

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

GCPL (Unit III) 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 Whistleblower & 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 (Unit III) 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 (Unit III)** 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 labeling, 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 (Unit III) 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 Pvt. Ltd. (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 Pvt. Ltd. (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 behavior, 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 Pvt. Ltd. (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 whistleblower mechanism that enables confidential reporting of unethical behavior 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 Interest :** At Global Calcium Pvt. Ltd. (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 Pvt. Ltd. (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 Pvt. Ltd. (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 behavioral 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 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 gov 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

Environment		Unit	FY 2023	FY 2024	FY 2025	GRI Indicator
<b>Carbon Emissions</b>	Scope 1 emissions	tCO2e	-	-	917.53	305-1 (2016)
	Scope 2 emissions	tCO2e	-	-	2787.40	305-2 (2016)
	Scope 3 emissions*	tCO2e	-	-	40714.40	305-3 (2016)
	GHG intensity	tCO2e/kg prod.			0.022	305-4 (2016)
	Net Zero Target**	Year	by 2050	by 2050	by 2050	
<b>Energy Consumption</b>	Renewable electricity	GJ	35650.63	51443.18	69263.65	302-1 (2016)
	Direct energy consumption	kWh	3131904.00	3658635.00	3886593.00	302-1 (2016)
	Energy intensity	kWh/kg prod.	1.89	2.24	1.97	302-1 (2016)
<b>Waste</b>	Total waste	tonne	53	51	48	306-3 (2020)
	Nonhazardous waste treated	tonne	18	15	17	306-3 (2020)
	Hazardous waste total	tonne	35	36	31	306-3 (2020)
	Waste recovered	tonne	18	15	17	306-3 (2020)
<b>Water</b>	Water Withdrawal	KL	61	62	63	303-4 (2018)
	Treated water (ZLD) reused internally	KL	58	59	60	303-4 (2018)
	Water discharge	KL	3	3	3	303-4 (2018)
	Water consumption (net)	KL	58	59	60	303-4 (2018)
<b>Air Quality</b>	Nitrous oxides (NOx)	µg/ m <sup>3</sup>	55.9	57.95	53.17	305-7 (2016)
	Volatile organic compounds (VOCs)	µg/ m <sup>3</sup>	-	-	-	305-7 (2016)
	Particulate matter (PM)	µg/ m <sup>3</sup>	62.16	64.85	62	305-7 (2016)
	Sulfur oxides (SOx)	µg/ m <sup>3</sup>	123.5	123.91	114	305-7 (2016)
<b>Biodiversity</b>	Sites located in/adjacent to protected areas or Key Biodiversity Areas	No. of sites	0	0	0	304-1 (2016)
	Biodiversity screening conducted for operational sites	% of sites	100	100	100	304-1 (2016)

\* Category 4,5,6,7,9 is included

\*\* Targets: GCPL Unit III commits to reach net-zero greenhouse gas emissions 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.

Please Note: This target is yet to be validated from SBTi this is an internal target.

## ESG Performance Data (Continued)

SOCIAL			Unit	FY 2023	FY 2024	FY 2025	GRI Indicator	
<b>Employee data by gender</b>	Total employees	Male	Nos.	115	132	163	401-1	
		Female	Nos.	9	13	16	401-1	
	New hires	Male	Nos.	15	17	31	401-1 (2016)	
		Female	Nos.	5	4	3	401-1 (2016)	
	Employee turnover	Male	Nos.	17	10	24	401-1 (2016)	
		Female	Nos.	0	1	2	401-1 (2016)	
	Top Management-Board director	Female	Nos.	1	1	1	405-1 (2016)	
	Middle Management	Female	Nos.	1	1	1	405-1 (2016)	
	Staff	Female	Nos.	8	12	15	405-1 (2016)	
<b>Employee data by age</b>	Total employees	<30	Nos.	41	42	60	405-1 (2016)	
		30-50	Nos.	76	94	113	405-1 (2016)	
		50+	Nos.	7	9	6	405-1 (2016)	
	New hires	<30	Nos.	13	16	20	401-1 (2016)	
		30-50	Nos.	7	4	14	401-1 (2016)	
		50+	Nos.	0	0	0	401-1 (2016)	
	Employee turnover	<30	Nos.	11	8	20	401-1 (2016)	
		30-50	Nos.	2	3	6	401-1 (2016)	
		50+	Nos.	4	0	0	401-1 (2016)	
<b>Board of Directors</b>	Gender	Male	Nos.	4	4	4	2-9 (2021)	
		Female	Nos.	1	1	1	2-9 (2021)	
<b>Maternity Leave</b>	Female Employee Entitled to maternity leave		%	100	100	100	401-2, 401-3 (2016)	
	Total employee that took maternity leave		Nos	3	3	0	401-2, 401-3 (2016)	
<b>Training and Development</b>	Average training hours per employee, by gender	Male	hrs	1714	3484	4296	404-1 (2016)	
		Female	hrs	198	276	290	404-1 (2016)	
	Total number of training hours provided to employees			hrs	1912	3760	4586	404-1 (2016)
	Average training hours provided to Top management-Board			hrs	5	7	10	404-1 (2016)
	Average training hours provided to Middle management			hrs	150	250	250	404-1 (2016)
	Average training hours provided to Staff			hrs	1757	3503	4326	404-1 (2016)

ESG Performance Data (Continued)

SOCIAL		Unit	FY 2023	FY 2024	FY 2025	GRI Indicator	
<b>Employee Awareness and Training</b>	Environmental Issues	%	50	90	100	404-1 , 404-2	
	Health and Safety	%	80	93	100	404-1 , 404-2	
	Working Condition	%	75	82	100	404-1 , 404-2	
	Sustainable Procurement	%	50	70	100	404-1 , 404-2	
	Data Management	%	100	100	100	404-1 , 404-2	
	Corruption	%	100	100	100	404-1 , 404-2	
	Business Ethics/Code of Conduct	%	100	100	100	404-1 , 404-2	
<b>Regular Performance and Career Development</b>	Total employees who received performance appraisal	Male	%	100	100	100	404-3 (2016)
		Female	%	100	100	100	404-3 (2016)
	Total employees who received regular career development, by gender	Male	Nos	-	-	126	404-3 (2016)
		Female	Nos	-	-	16	404-3 (2016)
	Total Staff who received regular performance appraisal	middle management	%	100	100	100	404-3 (2016)
Staff		%	100	100	100	404-3 (2016)	
<b>Highest Pay Ratio</b>	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).	Ratio	40:1	43.2:1	46.2:1	2-21	
<b>Employee Benefits</b>	Life Insurance	Yes/No	Yes	Yes	Yes	401-2	
	Health Care	Yes/No	Yes	Yes	Yes	401-2	
	Disability and Accidental Coverage	Yes/No	Yes	Yes	Yes	401-2	
	Maternity Leave	Yes/No	Yes	Yes	Yes	401-2	
	Retirement Provision	Yes/No	Yes	Yes	Yes	401-2	
<b>Health and Safety</b>	<b>Employee</b>						
	Number of fatalities as a result of work-related injury	Nos.	0	0	0	403-8, 403-9 (2018)	
	Number of high-consequence work-related injuries	Nos.	0	0	0	403-8, 403-9 (2018)	
	Number of recordable work-related injuries	Nos.	0	0	0	403-8, 403-9 (2018)	
	Number of days lost to work-related accident	Nos.	0	0	0	403-8, 403-9 (2018)	
	<b>Contractor</b>						
	Number of fatalities as a result of work-related injury	Nos.	0	0	0	403-8, 403-9 (2018)	
	Number of high-consequence work-related injuries	Nos.	0	0	0	403-8, 403-9 (2018)	
Number of recordable work-related injuries	Nos.	0	0	0	403-8, 403-9 (2018)		
Number of days lost to work-related accident	Nos.	0	0	0	403-8, 403-9 (2018)		

## ESG Performance Data (Continued)

SOCIAL		Unit	FY 2023	FY 2024	FY 2025	GRI Indicator	
<b>Hours Worked</b>	Total Number of Hours Worked	hrs	463231	523837	622572	401	
<b>Ratio Salary</b>	Average unadjusted gender pay gap	%	10	10	10	405-2 (2016)	
<b>Supply Chain Sustainability</b>	Total Number of Suppliers	Nos.			81	204	
	Supplier Risk Categorization	High	Nos.			13	204,308,414
		Medium	Nos.			26	308-1 (2016)
		Low	Nos.			42	308-1 (2016)
	Number of Targeted Supplier	Nos.			39	308-1 (2016)	
	Percentage of Supplier who have signed the Supplier Code of Conduct	%			48	308-1 (2016)	
	Percentage of Supplier who have signed the Supplier CoC with ESG Clause	%			48	308-1 (2016)	
	Number of Suppliers Assessed on ESG	Nos.			39	308-1 (2016)	
	Number of ESG Audit (Virtual+On-site)	Nos.			35	308-1 (2016)	
	Percentage of self assessment ESG Audit conducted	%			65	308-1 (2016)	
	Corrective Action Plan Document Provided	Nos.			5	308-1 (2016)	
	Supplier Trained on Supply Chain Sustainability	%			100	308-1 (2016)	
	Buyers Trained on Supply Chain Sustainability	%			100	308-1 (2016)	

Governance		Unit	2023	2024	2025	GRI Indicator
<b>Grievance/Cases/Incident Reported</b>	Number of incidents of gender discrimination during the reporting period	Nos.	0	0	0	406
	Number of Whistleblower Case	Nos.	0	0	0	205
	Number of Grievance Reported	Nos.	0	0	0	403, 413
	Number of Fraud/Corruption Cases Reported	Nos.	0	0	0	205
	Number of IT Breaches Reported	Nos.	0	0	0	418
	POSH related incidents	Nos.	0	0	0	406,403
	Customer Health and Safety Complaints	Nos.	0	0	0	416
	Number of Recalls due to Emergencies	Nos.	0	0	0	416

# Conclusion and Commitment to a Sustainable Future

As we conclude our ESG Performance Data Report for GCPL – Unit III, 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 – Unit III 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 – Unit III 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 – Unit III 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 – Unit III 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 and UNSDGs Index

GRI Disclosure	Title	Description / Performance Data	Page	UN SDG
<b>UNIVERSAL STANDARDS</b>				
<b>GRI 2: General Disclosures 2021</b>				
2-1	Organizational details	Leading manufacturer of specialty APIs (benzodiazepines, ophthalmics, oncology, chelated minerals, mineral salts). 14 plants, 40+ acres, 1,400+ employees, 80 countries served.	1	8, 9
2-1	Entities included	Report covers Unit III manufacturing operations in Hosur, India	2	-
2-3	Reporting period	FY 2023, FY 2024, FY 2025 reporting periods defined	2	-
2-5	External assurance	Independent external assurance on a Limited Assurance basis, conducted by a recognized third-party assurance provider in accordance with GRI Standards. 2 16, 17	2	16, 17
2-9	Governance structure	Board of Directors composition by gender	16	5, 16
2-21	Annual compensation ratio	Highest pay ratio (highest-paid to median): FY2023: 40:1   FY2024: 43.2:1   FY2025: 46.2:1. 17 10	17	10
<b>GRI 3: Material Topics 2021</b>				
3	Material Topics	Comprehensive coverage of environmental, social, and governance priorities	1, 2-3	-
<b>ECONOMIC STANDARDS</b>				
<b>GRI 204: Procurement Practices 2016</b>				
204	Procurement Practices	FY2025: Total suppliers: 81   Targeted: 39   Risk categorization: High 13, Medium 26, Low 42   48% signed Supplier Code of Conduct   48% signed CoC with ESG clauses   39 assessed on ESG   35 ESG audits conducted   65% self-assessment audits   5 Corrective Action Plans issued   100% Supplier & Buyer trained on Supply Chain Sustainability.	18	8, 12, 17
<b>GRI 205: Anti-corruption 2016</b>				
205	Anti-corruption	Zero fraud/corruption cases; ABAC policy; 100% training programs	3, 12-13, 18	16

## GRI and UNSDGs Index

GRI Disclosure	Title	Description / Performance Data	Page	UN SDG
<b>ENVIRONMENTAL STANDARDS</b>				
<b>GRI 301: Materials 2016</b>				
301	Materials	Materials and chemicals management practices, waste reduction initiatives	1, 2, 7	12
<b>GRI 302: Energy 2016</b>				
302-1	Energy consumption	Direct energy: 35,651 GJ (FY23), 51,443 GJ (FY24), 69,264 GJ (FY25); Electricity: 3,131,904 kWh (FY23), 3,658,635 kWh (FY24), 3,886,593 kWh (FY25)	2, 5, 15	7, 13
302-3	Energy intensity	1.89 kWh/kg (FY23), 2.24 kWh/kg (FY24), 1.97 kWh/kg (FY25)	5, 15	7, 13
<b>GRI 303: Water and Effluents 2018</b>				
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: 61 KL (FY23)   62 KL (FY24)   63 KL (FY25). Treated water (ZLD) reused internally: 58 KL (FY23)   59 KL (FY24)   60 KL (FY25)	15	6
<b>GRI 304: Biodiversity 2016</b>				
304	Biodiversity	Conservation approach, pollution prevention, ecosystem stewardship	2, 7, 14	15
<b>GRI 305: Emissions 2016</b>				
305-1	Scope 1 emissions	Direct GHG: 917.53 tCO <sub>2</sub> e (FY23), 1,085 tCO <sub>2</sub> e (FY24)	1, 2, 5, 15	13
305-2	Scope 2 emissions	Energy indirect: 2,787.40 tCO <sub>2</sub> e (FY23), 3,256 tCO <sub>2</sub> e (FY24)	1, 2, 5, 15	13
305-3	Scope 3 emissions	Other indirect: 40,714.40 tCO <sub>2</sub> e (FY23); Target: 90% reduction by 2050	1, 2, 5, 15	13, 17
305-4	GHG intensity	0.022 tCO <sub>2</sub> e/kg production (FY23)	15	13
305-7	Air emissions	NO <sub>x</sub> : 55.9g (FY23), 57.95g (FY24), 53.17g (FY25); SO <sub>x</sub> : 62.16g (FY23), 64.85g (FY24), 62g (FY25); PM: 123.5g (FY23), 123.91g (FY24), 114g (FY25)	6, 15	3, 11

## GRI and UNSDGs Index

GRI Disclosure	Title	Description / Performance Data	Page	UN SDG
<b>GRI 306: Waste 2020</b>				
306-1, 306-2	Waste management	Waste minimization, segregation, hazardous waste controls	2, 3, 7	12
306-3	Waste generated	Total: 53t (FY23), 51t (FY24), 48t (FY25); Non-haz: 18t (FY23), 15t (FY24), 17t (FY25); Haz: 35t (FY23), 36t (FY24), 31t (FY25)	7, 15	12
306-4	Waste recovered	18 tonnes (FY23), 15 tonnes (FY24), 17 tonnes (FY25)	15	12
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-1	Supplier screening	ESG screening; Supplier Code of Conduct with ESG clauses; ESG audits	3, 11, 18	12, 17
<b>SOCIAL STANDARDS</b>				
<b>GRI 401: Employment 2016</b>				
401-1	New hires & turnover	Employees: 124 (FY23), 145 (FY24), 179 (FY25); Hours: 463,231h (FY23), 523,837h (FY24), 622,572h (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
<b>GRI 402: Labor Management Relations 2016</b>				
402	Labor relations	Freedom of association and collective bargaining rights respected	3, 9	8
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1 to 403-7	OHS management	OHS system, hazard ID, training, incident prevention, all covered	2, 3, 8, 17	3, 8
403-9	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 and UNSDGs Index

GRI Disclosure	Title	Description / Performance Data	Page	UN SDG
<b>GRI 404: Training and Education 2016</b>				
404-1	Training hours	Total: 1,912h (FY23), 3,760h (FY24), 4,586h (FY25); by gender and level	3, 16, 17	4, 8
404-2	Skills development	Career programs, technical/safety training; Environmental (50%, 90%), H&S (80%, 93%), ethics (100%)	3, 10, 17	4, 8
404-3	Performance reviews	100% employees receive regular performance and career reviews	10, 17	8
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
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
<b>GRI 406: Non-discrimination 2016</b>				
406	Non-discrimination	Zero tolerance; Zero discrimination incidents; PoSH policy	2, 3, 10, 18	5, 10
<b>GRI 408: Child Labor 2016</b>				
408	Child labor	Age verification, zero tolerance, prevention across operations and supply chain	2, 3, 9	8, 16
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
409	Forced labor	Adherence to international standards, prevention of forced labor and trafficking	2, 3, 9	8, 16
<b>GRI 412: Human Rights Assessment 2016</b>				
412	Human rights	Aligned with UNGPs and ILO Core Conventions; Training programs	3, 9	8, 16
<b>GRI 413: Local Communities 2016</b>				
413	Local communities	Community engagement, CSR (5,000+ beneficiaries), zero grievances	14, 18	1, 11

## GRI and UNSDGs Index

GRI Disclosure	Title	Description / Performance Data	Page	UN SDG
<b>GRI 414: Supplier Social Assessment 2016</b>				
414	Supplier assessment	Code of Conduct with ESG clauses, social screening, ESG audits	3, 11, 18	8, 12, 17
<b>GRI 416: Customer Health and Safety 2016</b>				
416	Customer health & safety	Product stewardship, SDS/MSDS, emergency framework; Zero recalls, zero complaints	3, 6, 11-12, 18	3, 12
<b>GRI 418: Customer Privacy 2016</b>				
418	Information security	Data protection policies, cybersecurity measures; Zero IT breaches	2, 3, 18	16

# Assurance Statement



## Independent Limited Assurance Statement to Global Calcium Private Limited on their ESG Performance Report 2025

To the Management of Global Calcium Private Limited

### Introduction

Rightwell Global Solutions LLP (doing business as “Sustain Right”) was engaged by Global Calcium Private Limited (hereinafter “GCPL”) to provide an independent Limited Assurance on its ESG Performance Report (“the Report”) for 2025. The scope of the Report comprises the reporting periods of 1st April 2022 to 31st March 2025. The Report has been prepared by GCPL in reference to the GRI Standards 2021. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

### Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related KPIs, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

### Intended Users

This Assurance Statement is intended to be a part of the GCPL’s ESG Performance Report for 2025.

### Responsibilities

GCPL is solely responsible for developing the Report and its presentation. GCPL is also responsible for designing, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Sustain Right’s responsibility, as agreed with GCPL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Sustain Right does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Sustain Right’s independent and balanced opinion on the content and accuracy of the information and data held within.

### Assurance Scope

This limited assurance engagement covers an independent conformance check of GCPL’s ESG Performance Report for 2025 in reference to the GRI Standards 2021, specifically the selected ESG Performance disclosures listed in the table below:

Topic	Indicator	GRI Disclosure Reference
Environment	Materials 2016	301-2
	Energy 2016	302-1
	Water and Effluents 2018	303-4
	Biodiversity 2016	304-1
	Emissions 2016	305-1, 305-2, 305-3, 305-4, 305-7
	Waste 2020	306-3
	Supplier Environmental Assessment 2016	308-1
Social	Employment 2016	401-1, 401-2, 401-3
	Occupational Health and Safety 2018	403-8, 403-9
	Training and Education 2016	404-1, 404-2, 404-3
	Diversity and Equal Opportunity 2016	405-1, 405-2



Topic	Indicator	GRI Disclosure Reference
Governance	Non-discrimination 2016	406-1
	General Disclosures 2021	2-7, 2-9, 2-21, 2-25
	Approach to stakeholder engagement 2021	2-26, 2-29
	Economic Performance 2016	201-1
	Anti-Corruption & Anti Bribery	205-3
	Customer Privacy 2016	418
	Customer Health and Safety 2016	416

### Assurance Criteria

Sustain Right conducted the assurance work in accordance with requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’.

A limited assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. It comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider. A materiality threshold level of 10% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

### Limitations and Exclusion

We have relied on the information, documents, records, data, and explanations provided to us by GCPL for the purpose of our review. The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.
- Data pertaining to the Company’s financial performance, strategy, and associated linkages articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management’s internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.

### Methodology

Sustain Right performed assurance work using risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk review & stakeholder interviews with regard to the reporting and supporting records for the financial years 2022-23, 2023-24 and 2024-25. Our assurance task was planned and carried out during Jan 2025 to Feb 2025. The assessment included the following:

- Assessment of the Report that was prepared in reference to the Sustainability Reporting Standards of the Global Reporting Initiative.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data, and other information made available digitally.
- Conducted virtual interviews with key personnel responsible for data management.

## Assurance Statement



- Assessment of appropriateness of various assumptions, estimations, and thresholds used by GCPL for data analysis.
- Review of sustainability disclosures on sample basis for the duration from 1st April 2022 to 31st March 2025 was carried out remotely for GCPL's sites.

### Conclusions

Sustain Right reviewed selected sustainability disclosures provided by GCPL in the Report for the reporting period from 1st April 2022 to 31st March 2025. Based on the procedures performed as above, evidences obtained and the information and explanations given to us along with the representation provided by the management and subject to inherent limitations outlined elsewhere in this report, in our opinion, GCPL's data and information in the report is accurate, complete, consistent, transparent, and materially correct based on the available evidence and thus is a fair representation of sustainability disclosures in reference with the GRI Standards 2021 to the best of our knowledge.

### Sustain Right's Competence and Independence

Sustain Right is a global assurance service provider. The Sustain Right Assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Sustain Right maintains complete impartiality towards any people interviewed.

### Attestation

**Deblina Saha**  
Partner  
Sustain Right  
Date: 20 December 2025

**Pulak Mishra**  
Lead Verifier  
Sustain Right  
Date: 20 December 2025



**AA1000**  
Licensed Assurance Provider  
001-126

No member of the verification team (stated above) has a business relationship with GCPL, its Directors or Managers beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.



# Together for Sustainable APIs, Trusted Care

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Published: 20/12/2025

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