



GOCL Corporation Limited

September 02, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Through: BSE Listing Center

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex
Bandra (E), Mumbai - 400051

Through: NEAPS

Dear Sir/Madam,

Business Responsibility and Sustainability Report for the financial year 2025-26.

Ref: BSE Scrip code: 506480, NSE Scrip symbol: GOCLCORP

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the financial year 2025-26.

The BRSR also forms part of the Annual Report for the Financial Year 2025-26. The BRSR for the FY 2025-26 is available on the website of the Company at www.goclc corp.com.

Thanking you,

Yours faithfully
For **GOCL Corporation Limited**

A.Satyanarayana
Company Secretary

Encl: as above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2025-26

GOCL Corporation Limited (GOCL) puts sustainability at the heart of its business approach. Our ability to fulfill our responsibilities to our stakeholders is a testament to our commitment. We balance success as a business with unwavering focus on good governance and responsiveness to the needs of the environment and society.



SECTION A: GENERAL DISCLOSURES

I Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity*	L24292TG1961PLC000876
2	Name of the Listed Entity	GOCL Corporation Limited (GOCL)
3	Year of incorporation	April 20, 1961
4	Registered Office address@	Door No.7-1-21/A/201, Sy No.341/1, Raj Bhavan Road, Begumpet, Hyderabad-500016, Telangana, India
5	Corporate Office address	Door No.7-1-21/A/201, Sy No.341/1, Raj Bhavan Road, Begumpet, Hyderabad-500016, Telangana, India
6	E-mail ID	secretarial@goclcpr.com
7	Telephone	040 – 23810671/9
8	Website	www.goclcpr.com
9	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Rs. 991.45 lakhs (as on 31.03.2026)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report.	A. Satyanarayana, Company Secretary Telephone: 040 – 23810671/9 Email ID: asatyanarayana@goclcpr.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a standalone basis, unless otherwise specified.
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

*Certificate of Registration of Regional Director Order for Change of State was issued by Registrar of Companies, Vijayawada, Andhra Pradesh, on May 26, 2026 bearing CIN L24292AP1961PLC126081.

@Registered Office address of the Company effective from April 01, 2026 is as follows:
Plot No. 63-66, AIE Industrial Park, Pedagantyada, Gajuwaka, Visakhapatnam-530044, Andhra Pradesh.

II Products/Services

16 Details of Business activities (accounting for 90% of the turnover)

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity*
1	Manufacturing	Electronics Manufacturing Services (EMS)	24
2	Real Estate	Real Estates activities with own or Leases property	50

*Turnover of discontinued operations constitutes 26%

17 Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

S. No.	Product/Service	NIC Code	% of Total Turnover Contributed*
1	Electronics	2640	24
2	Renting / Lease of Properties	68100	50

*Turnover of discontinued operations constitutes 26%

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

Location	Number of plants	Number of offices	Total
National	1	1	2
International	Nil	Nil	Nil

19 Markets served by the entity**a. Number of Locations**

Locations	Number
National (No. of States)	Number of States – 6
International (No. of Countries)	No exports this year.

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

There were no export sales during the year.

c. A brief on types of customers:

GOCL EMS is offering solutions to Automotive, Industrial, Aero space and Defense sectors.

IV. Employees**20 Details as at the end of Financial Year 2025-26****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	57	44	77	13	23
2.	Other than Permanent (E)	4	4	100	0	0
3.	Total employees (D + E)	61	48	79	13	21
Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent(G)	0	0	0	0	0
6.	Total workers (F + G)	0	0	0	0	0

Note: As disclosed in the previous year, following the closure of operations at the Hyderabad factory in August 2024, there were no permanent workers as on March 31, 2026.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
Differently Abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21 Participation/Inclusion/Representation of women

Details	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	2	0	0

22 Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Details	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20%	7%	27%	50%	4%	54%	16%	1%	17%
Permanent Workers	0	0	0	100%	100%	100%	1%	7%	8%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Hinduja Capital Limited, Mauritius	Holding Company	0.00%	No
2	IDL Explosives Limited*	Wholly Owned Subsidiary	100%	Yes
3	HGHL Holdings Limited, UK	Wholly Owned Subsidiary	100%	No

*upto November 15, 2025.

VI. CSR Details

- 24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in Rs.): 1326 Lakhs
(iii) Net worth (in Rs.): 217381 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Feedback from beneficiaries is taken	Nil	Nil	Feedback from beneficiaries is taken
Investors (other than shareholders)	Yes	Nil	Nil	Through website	Nil	Nil	Through website

Shareholders	Yes	9	Nil	All complaints of the Company were resolved by the Company and its RTA within time.	11	Nil	All complaints of the Company were resolved by the Company and its RTA within time.
Employees and workers	Yes, the Company has a Grievance Redressal Procedure with appropriate systems and mechanisms to address employee concerns and complaints including those pertaining to human rights and labour practices. It aims to facilitate structured discussions and resolutions of the grievances raised on labour practices and human rights.	Nil	Nil	Nil	Nil	Nil	
Customers	No	Nil	Nil	Nil	1	0	
Value Chain Partners	Yes	Nil	Nil	Nil	1	0	
Other (please specify)	Yes	Nil	Nil	Nil	Nil	Nil	

The formalized Policies are hosted on the website of the Company www.goclcorp.com

26 Overview of the entity's material responsible business conduct issues

The Company regularly carries out materiality assessments to identify significant issues, including environmental and social concerns, and to evaluate their impact on stakeholders as well as the business. Based on these assessments, focused strategies and action plans are formulated and reviewed periodically to effectively address the identified material matters. This process also enables the Company to recognize the key factors that contribute to sustainable value creation over time.

During FY 2025–26, GOCL interacted with a broad spectrum of internal and external stakeholders and remains committed to continuous stakeholder engagement to strengthen and enhance the materiality assessment process. In addition, GOCL has a comprehensive Risk Management System that addresses operational, environmental, social, and governance (ESG) risks. Accordingly, the Company has identified the below-mentioned material issue(s):

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate change, targeted reduction of dependence on fossil fuels, increase of renewable energy	Opportunity	Increased usage of electric vehicles in place of conventional ICE vehicles.	Development of electronic products for electric vehicles, chargers, PCBGs, etc.	Positive Impact – The Company has been nurturing EMS business. This has the potential and scalability to grow significantly.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1

Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable.

P2

Businesses should provide goods and services in a manner that is sustainable and safe

P3

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

P4

Businesses should respect the interests of and be responsive towards all its stakeholders.

P5

Businesses should respect and promote human rights.

P6

Businesses should respect, protect and make efforts to restore the environment.

P7

Businesses when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent.

P8

Businesses should promote inclusive growth and equitable development.

P9

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Some of the policies are approved by the Board and the remaining policies are approved by the Whole-Time Director.								
c. Web Link of the Policies, if available:	Policies are uploaded on the website of the Company at www.goclcorp.com and on the Company's intranet portal.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	All the NGRBC Principles are ingrained in the Company's Policies, Practices, SOPs and Codes of Conduct.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No. Currently, the Company's policies do not extend to its value chain partners.								
4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 14001:2015, ISO 45001:2018, ISO 9001:2015, IPC 610, IPC 7711								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Specific commitments, goals and targets of the Company are reflected in its Core Values and the Vision Statement.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Adherence to the Core Values and achievement of the Vision Statement is an ongoing process.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The Company's Whole-Time Director & CFO (**Mr. Ravi Jain, DIN: 09184688**) is responsible for the business responsibility report. His statement in this regard is as under:

Dear Stakeholders,

At GOCL Corporation Limited, our growth is guided by a clear purpose: creating lasting value through meaningful contributions to people, communities, and the environment. As we move forward, we remain committed to transformation driven by accountability, sustainability, and trust. We believe that responsible business practices are fundamental to long-term success.

Creating Opportunities, Strengthening Communities

We are committed to fostering a workplace that values inclusion, well-being, diversity, and equal opportunity. Our responsibility extends beyond our business to the communities around us, where we strive to create lasting social impact. Through initiatives focused on education, infrastructure development, promotion of healthcare, sanitation and women empowerment, we aim to improve quality of life and support community progress. These efforts are designed to create meaningful, long-term change while empowering individuals and strengthening communities. They reflect our belief that inclusive development is essential to sustainable growth and shared prosperity.

Governed by Integrity, Guided by Trust

Strong governance is essential to building lasting trust. At GOCL, we uphold the highest standards of integrity, transparency, and compliance across all operations. Accountability is embedded through clear policies and ethical business practices, supported by a culture of open communication and responsible conduct. Our Board brings together diverse expertise and perspectives to ensure effective oversight and strategic direction, with independent committees strengthening governance through focused review of key areas such as audit, risk, and remuneration. A robust governance framework and proactive risk management system enable us to identify, assess, and mitigate risks effectively, ensuring disciplined and responsible decision-making that supports long-term stability and trust.

Reimagining Growth, Redefining Impact

ESG principles are integral to our long-term strategy and guide the way we create sustainable value. We are committed to reducing our environmental impact, fostering employee well-being, and maintaining the highest standards of ethics, transparency, and governance.

As we transform our portfolio and invest in future-focused sectors such as Electronics Manufacturing Services (EMS) and Thermal Power, we are building a more resilient, innovative, and sustainable enterprise. Our approach reflects the belief that growth should generate value not only for stakeholders but also for society and the environment.

Through responsible business practices, continuous improvement, and a commitment to accountability, we are shaping a future where progress is shared, sustainable, and meaningful.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Whole-Time Director & CFO, under the overall guidance of the Board of Directors.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. Safety Review Committee at the Board level; and Sustainability responsibility with the Whole-Time Director & CFO, under the overall guidance of the Board of Directors.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director									On an ongoing basis, as part of the formulation of business objectives and performance reviews.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all the applicable statutory requirements.									On monthly basis at the executive management level; and on quarterly/ annual basis at the level of Board of Directors.								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										No Most of the policies of the Company are reviewed internally on a periodic basis. No review is conducted through external partners.								

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

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



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE

1

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

The Company has established a comprehensive Code of Conduct founded on the principles of fairness, ethical behaviour, and sound corporate governance. The Code requires all employees to uphold the highest standards of personal and professional integrity, honesty, and ethical conduct in all business dealings. This includes avoiding and appropriately managing any actual or perceived conflicts between personal interests and professional responsibilities, while ensuring that all actions are carried out with transparency and free from fraud or misrepresentation. Ethics and integrity form the cornerstone of the Company's work culture and extend across all stakeholder relationships, including employees, customers, suppliers, government authorities, and the community. All employees reaffirm their adherence to the Code of Conduct annually.

GOCL recognizes that the resources it utilizes are derived from society and the environment, and therefore its governance practices are designed to ensure their responsible and sustainable use in alignment with stakeholder expectations and broader societal interests. The Company's Code of Conduct, together with its Vigil Mechanism and Whistle Blower Policy, reinforces its commitment to maintaining the highest standards of ethical and professional conduct across the organization.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	Discussion on and awareness of NGRBC principles are generally kept in view in the Board and Committee Meetings discussions – 4 Nos.	NGRBC Principles are generally covered. There was no separate impact assessment. The Directors in their capacity as members of various Committees of the Board are informed on developments relating to regulatory, economic, and operating environmental changes, new business initiatives, strategic investments, corporate governance, information technology, and various risk indicators. Further, updates on performance review, strategy and key regulatory developments, CSR initiatives and ESG are presented at the quarterly Board meetings through presentations. The Board and the Audit Committee are updated on key compliance, risk and audit observations, impact arising out of the issues along with management action plans.	All the Board and Committee Members who have attended those respective meetings – 100%
Key Managerial Personnel	24	Focus on Technical, Safety, Cyber Security and behavioral training.	100%
Employees other than BOD and KMPs	24	Focus on Technical, Safety, Refresher programs and behavioral training	91%
Workers	-	-	-

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

	Monetary				
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine Settlement Compounding fee	Nil	Nil	Nil	Nil	Not Applicable

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	Nil	Nil	Not Applicable	Not Applicable

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
Not Applicable	Not Applicable

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

Yes. The Company has Code of Conduct and Conflict of Interest Policies. These policies are available on the Company's website www.goclc.com and Company's intranet.

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

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

Not Applicable

8. Number of days of accounts payables ((Accounts payable*365) / Cost of goods / services procured) in the following format:

	FY 2025-26	FY 2024-25
Number of days of accounts payables	51	55

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	11%	69%
	b. Number of trading houses where purchases are made from	31	70
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	9%	2%

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	7%
	b. Number of dealers/ distributors to whom sales are made	Nil	12
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	99%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	4%
	b. Sales (Sales to related parties / Total Sales)	2%	12%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	11%
	d. Investments (Investments in related parties / Total Investments made)	78%	99%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Not Applicable	Not Applicable

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, GOCL has implemented a comprehensive Code of Conduct and Corporate Governance Policies that establish clear guidelines for ethical practices and the effective management of conflicts involving individuals or entities. These policies promote accountability, integrity, and transparency across all business operations and interactions. To avoid any conflict between personal interests and the interests of the Company, the Board of Directors and senior management are required to regularly disclose any direct or indirect interest or involvement they may have in transactions undertaken by the Company. GOCL has also adopted a "Policy on Related Party Transactions" to ensure appropriate governance and oversight of such transactions.

Under this policy, all transactions involving related parties, including Directors or entities in which Directors may have an interest or concern, are subject to review and approval by the Audit Committee and the Board of Directors. Directors who are interested in a particular transaction abstain from participating in the discussions and decision-making process related to such matters.

PRINCIPLE

2

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	₹ 79.38 Lakhs (100%)	₹ 92.42 Lakhs (100%)	Original Design Manufacturer (ODM) Services from R&D are offered to Original Equipment Manufacturer (OEM) under EMS Business.
Capex	Nil	Nil	

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

No

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

The Company does not have a sustainable sourcing policy and does not monitor materials that are sourced sustainably. However, the purchases agreement covers the general ESG- related requirements.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Plastics, E-waste and Hazardous wastes are disposed through authorized vendors.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No).

No

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web link.
Not conducted LCA for any products					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
PCB Assembly	Small amount of hazardous waste generation	Disposed through authorized vendor

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Nil	Nil	Nil

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	3.98 MT
E-waste	0.039 MT	0	0	0	0	1.428 MT
Hazardous waste	0	0	0	0	0	0
Other waste-waste oil	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Not Applicable

PRINCIPLE

3

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

The Company is dedicated to ensuring a safe and healthy workplace for all employees. We strive to create a conducive environment that supports their learning and career growth, fostering leadership development. Additionally, the Company places a high priority on work-life balance and employee well-being, as demonstrated by our HR policies and practices. Our comprehensive range of benefits is designed to provide valuable support to our employees and workers.

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	%(E /A)	Number (F)	%(F/A)
Permanent employees											
Male	44	44	100	44	100	0	0	44	100	0	0
Female	13	13	100	13	100	13	100	0	0	13	100
Total	57	57	100	57	100	13	23	44	77	13	23
Other than Permanent employees											
Male	4	4	100	4	100	0	0	4	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	4	4	100	4	100	0	0	4	100	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	%(E /A)	Number (F)	%(F/A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	89.2 Lakhs (6.73%)	181.25 Lakhs (2.65%)

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Yes/No/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Yes/No/NA)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI / Medclaim	100%	100%	Yes	100%	100%	Yes
NPS / Superannuation	100%	100%	Yes	100%	NIL	Yes

3. Accessibility of workplaces

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

Yes. Accessibility facilities are provided to the differently abled individuals of the Company.

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

Yes, the Company has Equal Opportunity Policy, which is uploaded on the website of the Company at www.goclc.com and on the Company's intranet portal. Web-link to the policy is available at <https://goclc.com/investorsroom/policy/11%20Equal%20Opportunity%20Policy%20%E2%80%93Disabilities%20Act,%202016.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Nil	Nil
Female	100%	100%	Nil	Nil
Total	100%	100%	Nil	Nil

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	No
Other than Permanent Workers	No
Permanent Employees	Yes. The Company has a well-structured grievance redressal mechanism which addresses the grievances of the employees. Employees are encouraged to directly report their concerns to their departmental head, HR head as a first reporting authority and attempt to arrive at a solution before invoking formal redressal mechanism. The grievance reported by the employees are redressed in a timely, transparent and fair manner.
Other than Permanent Employees	Yes. The Company has a well-structured grievance redressal mechanism which addresses the grievances of the employees. Employees are encouraged to directly report their concerns to their departmental head, HR head as a first reporting authority and attempt to arrive at a solution before invoking formal redressal mechanism. The grievance reported by the employees are redressed in a timely, transparent and fair manner.

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

Benefits	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of associations(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of associations(s) or Union (D)	% (D / C)
Total Permanent Employees	0	0	0	0	0	0
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0	39	39	100
- Male	0	0	0	32	32	100
- Female	0	0	0	7	7	100

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	%(E/D)	Number (F)	%(F/D)
Employees										
Male	44	44	100	44	100	87	87	100	87	100
Female	13	13	100	13	100	19	19	100	19	100
Total	57	57	100	57	100	106	106	100	106	100
Workers										
Male	0	0	0	0	0	32	32	100	0	0
Female	0	0	0	0	0	7	7	100	0	0
Total	0	0	0	0	0	39	39	100	0	0

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	Number (B)	% (B / A)	Total (C)	Number (D)	%(D/C)
Employees						
Male	44	44	100	87	87	100
Female	13	13	100	19	19	100
Total	57	57	100	106	106	100
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and safety management system:

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

Yes, The Company's Environmental, Health, and Safety (EHS) function is effectively managed through an established EHS policy. The manufacturing facilities are certified with ISO 9001: 2015, ISO 14001:2015 & ISO 45001:2018 standard.

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

The Company has appointed a Fire & Safety Consultant to conduct regular audits, provide feedback on existing safety practices, and recommend continuous improvements to strengthen workplace safety and ensure compliance with applicable standards.

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

Not Applicable.

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

Yes, the employees/workers of the entity have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities (whether to be mentioned involving Vendors employee)	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

**Including in the contract workforce.*

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

- Appointed a qualified Fire & Safety Consultant to conduct regular walkthrough audits of the workplace.
- Audits are carried out jointly with the Facility In-charge and Administration team.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

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

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

Nil

Leadership Indicators

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

Yes. In the event of accidental death- covered under GPA Policy.

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

Review of monthly challans by labour contractors. Contractors payments are linked to payment of statutory dues of previous months.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees / workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Nil

PRINCIPLE

4

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

Essential Indicators

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

The Company identifies key stakeholders as individuals or groups who influence, are influenced by, or contribute value to its business operations and activities. These stakeholders include customers, investors, lenders, suppliers, government authorities, shareholders, regulators, media, value chain partners, employees, and the wider community. The Company recognizes the importance of understanding stakeholder perspectives and maintaining meaningful engagement with them. To facilitate transparent and constructive interactions, the Company has established various communication channels and engagement mechanisms that encourage open dialogue and fair participation.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Email/Letters/Website/ Physical meetings/ Newspaper notices.	Monthly	Quality, Payment terms, timely supplies.
Suppliers/ VCPs	No		Annually	Progress of annual orders, quality, timely supplies.
Employees	No		Monthly	Employee engagement, production performance.
Shareholders	No	Press Release/AGMs	Quarterly	Financial Results, Company Performance
Financiers	No	Physical Meetings	Quarterly	Financial arrangements
Regulators	No	Through Chambers of	Need based	
Society/ Community	No	Commerce & Industry		

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Consultation is undertaken through the Executive Management, led by the Whole-Time Director & CFO, during periodic Board Meetings as well as through direct communication with all Board Members on an intermittent basis.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes.

At our EMS facility, we have implemented a rainwater harvesting system that promotes groundwater recharge, thereby gradually increasing the groundwater levels in the surrounding areas.

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

Not applicable.

PRINCIPLE

5

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers Covered (B)	(B / A)	Total (C)	No. of employees / workers Covered (D)	(D / C)
Employees						
Permanent	57	57	100	106	106	100
Other than permanent	4	4	100	7	7	100
Total Employees	61	61	100	113	113	100
Workers						
Permanent	0	0	0	39	39	100
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	39	39	100

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	%(E/D)	Number (F)	%(F/D)
Employees										
Permanent	57	0	0	57	100	106	0	0	106	100
Male	44	0	0	44	100	87	0	0	87	100
Female	13	0	0	13	100	19	0	0	19	100
Other than Permanent	4	0	0	4	100	7	0	0	7	100
Male	4	0	0	4	100	4	0	0	4	100
Female	0	0	0	0	0	3	0	0	3	100

Workers										
Permanent	0	0	0	0	0	39	0	0	39	100
Male	0	0	0	0	0	32	0	0	32	100
Female	0	0	0	0	0	7	0	0	7	100
Other than Permanent	0	0	0	0	0	110	110	100	0	0
Male	0	0	0	0	0	66	66	100	0	0
Female	0	0	0	0	0	44	44	100	0	0

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

a. Median Remuneration / Wages:

	Male		Female	
	Number	Median Remuneration/ salary/ wages of respective category (Rs.)	Number	Median remuneration/ salary/ wages of respective category (Rs.)
Board of Directors (BoD)	5*	4380000	1	3990000
Key Managerial Personnel	2	13099464	0	0
Employees other than BoD and KMP	42	978297	13	739928
Workers	0	0	0	0

*Mr. Sudhanshu K Tripathi, Non-Executive Director retired by rotation on August 01, 2025.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	10%	18%

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

Yes.

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

Internal Complaints Committee (ICC) under the POSH Act, Grievance Redressal system, Equal Opportunity Policy.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour / Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Not Applicable	Not Applicable
Complaints on POSH upheld	Not Applicable	Not Applicable

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

The Company maintains a zero-tolerance approach towards sexual harassment and discrimination. An Internal Complaints Committee (ICC) has been constituted in accordance with the Protection of Women from Sexual Harassment Act, 2013, and all complaints are handled sensitively and confidentially.

The Company also has a Whistle Blower Policy that enables stakeholders to report concerns related to discrimination or unethical conduct. The policy ensures protection against victimization, and in exceptional cases, complainants may directly approach the Chairperson of the Audit Committee.

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

Yes, human rights requirements form a part of the company's agreements and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Nil
Forced / Involuntary Labour	Nil
Sexual Harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Other – please specify	Nil

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

Not Applicable

Leadership Indicators

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

None

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

None

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

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced / Involuntary Labour	Nil
Wages	Nil
Other – please specify	Nil

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

None

PRINCIPLE

6

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

The Company is committed to protecting the environment by prioritizing sustainability. We strongly believe that our efforts can make a difference and have undertaken several measures aimed at mitigating carbon emissions, minimizing water discharge, and enhancing waste management practices. We consistently evaluate and improve operational efficiency and apply effective strategies across the facilities in order to minimize our environmental impact.

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	Nil	Nil
From non-renewable sources		
Total electricity consumption (D)	396147 Million Joules	4583034 Million Joules
Total fuel consumption (E)	13 Million Joules	33710 Million Joules
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	396160 Million Joules	4616744 Million Joules
Total energy consumed (A+B+C+D+E+F)	396160 Million Joules	4616744 Million Joules
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Rs. 1.66 per every Rs. 100 Turnover	Rs. 4.10 per every Rs. 100 Turnover
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Not Applicable	Not Applicable
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes. Assessment done by M/s Care Labs.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

PAT scheme is not applicable to the Company.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilo litres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	41196 KL	81985 KL
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	41196 KL	81985 KL
Total volume of water consumption (in kilolitres)	41196 KL	81985 KL
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations)	Rs. 1.97 per every Rs. 100 Turnover	Rs. 2.19 per every Rs. 100 Turnover
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	NA	NA
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes. Assessment done by M/s Care Labs.

4. Provide the following details related to water discharged: No liquid discharge

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment -please specify level of treatment	Nil	Nil
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment -please specify level of treatment	Nil	Nil
(iii) To Seawater		
- No treatment	Nil	Nil
- With treatment -please specify level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	Nil	Nil
- With treatment -please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment -please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

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

Not Applicable. The EMS process does not involve usage of water.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	µg/m ³	NA	20
Sox	µg/m ³	NA	11
Particulate matter (PM)	µg/m ³	NA	24
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	NA	NA
Others – please specify (Air flow Rate)	Cum/min	NA	1.14

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

Yes. Assessment done by M/s Care Labs.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Nil	0.06
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Nil	0.02
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	--	--	--
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	--	--	0.05
Total Scope 1 and Scope 2 emission intensity in terms of physical output	--	--	--
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	--	--	--

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

Yes. Assessment done by M/s Care Labs.

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

No

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	3.980 MT
E-waste (B)	0.039 MT	1.428 MT
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B + C + D + E + F + G + H)	0.039 MT	5.408 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	Nil	0.7897 MT
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Nil	Nil
Waste intensity in terms of physical output	Nil	Nil
Waste intensity (optional) – the relevant metric may be selected by the entity	--	--
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

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

Yes. Assessment done by M/s Care Labs.

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

Being a White Category entity, the Company does not generate hazardous solid or liquid waste from its operations. Expired solder paste is periodically disposed of through authorized agencies, typically on a quarterly or half-yearly basis. Plastic waste and e-waste/scrap are segregated and sent to authorized recyclers for responsible disposal and recycling.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			Not Applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable, as no major projects were undertaken during the year					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Nil	Nil	Nil	Nil

Leadership Indicators

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

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

- (i) Name of the area:
- (ii) Nature of operations:
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed / turnover)	Nil	Nil
Water intensity (optional)-the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

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

- No

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	--	--
Total Scope 3 emissions per rupee of turnover		--	--
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

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

Yes. Assessment done by M/s Care Labs.

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

Not Applicable

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Not Applicable		

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

The Company carries out the following activities:

- Mock drills, emergency evacuation, Safety management plan.
- Storage of data back-up at remote places/disaster recovery sites.

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

Nil

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

Nil

8. How many Green Credits have been generated or procured:

By the listed entity: None

By the top ten (in terms of value of purchases and sales, respectively) value chain partners: None

PRINCIPLE

7

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

GOCL strives to engage with stakeholders in a responsible manner, guided by the values of commitment, integrity, and transparency.

Essential Indicators

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

The Company is associated with one trade and industry chambers/ association, namely the Federation of Telangana Chambers of Commerce & Industry (FTCCI).

5. **Percentage of Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.**

Location	FY 2025-26	FY 2024-25
Rural	31%	--
Semi-urban	--	--
Urban	69%	100%
Metropolitan	--	--

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
None	Not applicable

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

S. No.	State	Aspirational District	Amount spent (In INR Lakhs)
1	Telangana	Spending through the Telangana Government for addressing Covid in all the Districts	50.00 (FY 2020-21)
2	Telangana	Towards undertaking study for IDL Lake rejuvenation in Medchal-Malkajgiri District in the State of Telangana	5.40 (FY 2022-23)
3	Odisha	Undertaken CSR projects near Sundergarh in the areas of education, healthcare, rural development, etc.	64.50 (FY 2023-24)
4	Odisha	Undertaken CSR projects near Rourkela in the areas of education and rural development.	31.00 (FY 2024-25)
	Telangana	CSR Initiatives in Hyderabad include the construction of public facilities, infrastructure for poor feeding, and the welfare and feeding of cows.	44.50 (FY 2024-25)
	Maharashtra	Undertaken CSR projects in Mumbai by providing insulin pumps for diabetes management to children from underprivileged backgrounds.	13.00 (FY 2024-25)
5	Odisha	Undertaken CSR projects for maintenance of School at Rourkela.	8.00 (FY 2025-26)
	Uttarakhand	Undertaken CSR projects near Haridwar in the areas of protection of national heritage and culture; promotion of healthcare, sanitation, gender equality and women empowerment.	25.00 (FY 2025-26)*

*In addition, ₹ 67.12 lakhs have been committed during the year on account of the ongoing project which has been transferred to separate Unspent CSR Account

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**
No
- (b) **From which marginalized /vulnerable groups do you procure?**
Nil
- (c) **What percentage of total procurement (by value) does it constitute?**
Nil
4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
		None		

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
None		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
As stated in (2) above, the beneficiaries are public at large who belong to poor / marginalized sections of the population.			100%

PRINCIPLE

9

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

At GOCL, we prioritize our customers and strive to meet their expectations with our products and services. We take a customer-centric approach by providing tailored solutions and resolving grievances promptly. We value customer feedback and use it to continuously improve our offerings.

Essential Indicators

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

The Company regularly seeks customer feedback through emails covering quality, delivery performance, and any complaints. In addition, it receives monthly customer scorecards that evaluate the company's overall performance.

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

Information related to	As a percentage to total turnover
Environmental and Social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending Resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber Security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes. The Company has IT Policy covering the data security and privacy aspects and is available on the intranet.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No instances of issues relating to advertising, and delivery of essential services; and data privacy of customers; product recalls were reported in FY 2025-26.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches – Nil
- b. Percentage of data breaches involving personally identifiable information of customers – 0%
- c. Impact, if any, of the data breaches - Nil

Leadership Indicators

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

All information is accessible on the company's website: <https://goclcorp.com/>.

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

GOCL-EMS is a manufacturer that supplies materials to OEMs for use in their final products. The OEM is responsible for final product testing, sale and safe usage of the materials.

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

By mail / direct communication.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief.

Not Applicable

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No.