



ESG KPI MANUAL

# GSP CROP SCIENCE LIMITED

2 0 2 5 - 2 6

*Prepared in Accordance with the Global Reporting Initiatives (GRI) universal Standard 2021*

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## COMMITMENT TO SUSTAINABILITY

At GSP, sustainability is embedded in how we operate, not treated as a separate initiative.

FY 2025-26 KPI Report tracks our progress across environmental, social, and governance priorities, and it reflects our commitment to transparency and continuous improvement.

Environment, Health, Safety & Sustainability (EHS&S) remains a core part of our commitment to responsible business practices.

During FY 2025-26, we strengthened our focus on sustainable development and operational excellence by further embedding EHS&S across all areas of the organization.



# SUSTAINABLE GROWTH: NURTURING THE FUTURE WITH GSP

GSP Crop Science Limited, a prominent player in the agrochemical industry, has consistently showcased its commitment to sustainable business practices. Our sustainability approach is embedded into every facet of our operations.

Acknowledging the crucial role that sustainable practices play in the long-term vitality and productivity of agriculture, GSP strives to integrate these principles into the core of its corporate ethos. At GSP, sustainability is a conscientious choice that guides our operations and product development. Our dedication to sustainable business practices is fueled by a holistic perspective that views the preservation of our planet as essential to our collective future.

We are at the forefront of developing eco-friendly and efficient crop protection solutions. Our R&D team is dedicated to formulating products that minimize environmental impact while enhancing crop yields and increasing farmer income.



# SUSTAINABLE GROWTH: NURTURING THE FUTURE WITH GSP

We emphasize the use of renewable resources and biodegradable ingredients, ensuring that our products contribute to the long-term health of the soil and the ecosystems in which they are applied.

Our manufacturing facilities are designed to maintain a minimal ecological footprint. Energy efficiency is a fundamental aspect of our operations.

We have established rigorous recycling programs and waste management systems to ensure that our production processes remain as clean as possible.

We have reimagined Safety, Environment, Health, Energy, and Sustainability functions operate through data-driven insights and digital tools like COMAT v-02 for Occupational Health & Safety & ESG Reporting through Digital platform Breathe ESG for Business Responsibility and Sustainability Reporting (BRSR), Carbon emission, Materiality Assessment & Valuer Chain assessments.



# LOCATIONS

The Governing and operating entities of GSP Crop Science Limited :

## Unit 1

100-103, G V M M, Abhinandan Estate, Odhav Industrial Estate, Odhav, Ahmadabad-382415, Gujarat, India

## Head Office

404, Lalita Complex, 352/3 Rasala Road, Near Jain Temple, Navrangpura, Ahmedabad-380 009, Gujarat, India

## Unit 2

Plot 551, Phase – II, GIDC Kathwada, Ahmedabad– 382 430, Gujarat, India

## Unit 3 & 5

Plot No. a 1, 2, 15 and 16, GIDC Estate, Nandesari, District: Vadodara-391 340, Gujarat, India.

# RESPONSIBILITIES

## Sustainability Lead

The Executive Sustainability is responsible for monitoring, reviewing and updating Key performance Indicators (KPIs) on a monthly or quarterly basis, and reporting the progress to the management.

## Manager Safety & Sustainability

The Manager Safety & Sustainability is responsible for implementing safety policies, monitoring workplace safety performance, conducting inspections, and ensuring corrective actions.

## Head Environment & IR

The Head environment and IR is accountable for leading Environment strategy, ensuring compliance, and driving environment initiatives.

## CHRO

The CHRO oversees the monitoring and evaluating the Social and governance-related KPIs to ensure timely updates and regular tracking.

## Head Corporate Safety and Sustainability

The Corporate Safety and Sustainability Head is accountable for leading sustainability strategy, ensuring compliance, and driving sustainability initiatives.



# 01

## ENVIRONMENT PERFORMANCE

*Key Performance Indicators tracked from FY 2024-25 baseline.*

### **FOCUS AREAS COVERED IN THIS CHAPTER**

Greenhouse Gas (GHG) Environment Assessment  
| Environment Complaints | Energy | Water | Air  
Pollution | Biodiversity Conservation | Waste  
Generation | Product Use | Product End Of Life |  
Sustainable Consumption | Environment  
Certificate | Trainings





GSP Crop Science Limited

Doc No.

GSP-ESG -01

KPI /Objective and Targets Monitoring sheet

Rev No.

00

April 2025-March 2026

Effective From

04.04.2025

Materiality Reporting Topic

Key Performance Indicator

Unit

Performance of the year 2024-25

Performance of the year 2025-26

Apr’25

May’25

Jun’25

Jul’25

Aug’25

Sep’25

Oct’25

Nov’25

Dec’25

Jan’26

Feb’26

Mar’26

Scope 1 GHG Emission

tCO2eq

43828.92

42028.17

3515

3159

3891

3674

3837

4157

4008

3971

3495

3834

3422

3654

Scope 2 GHG Emission

tCO2eq

16858.80

15984.54

1313

1160

1465

1338

1430

1517

1380

1305

1184

1096

1145

1410

Scope 3 GHG Emission

tCO2eq

-

162506

162506

Scope 1 & Scope 2 GHG Emission Intensity

tCO2eq /INR

0.0000043

0.0000036

0.0000036

Scope 3 GHG Emission Intensity

tCO2eq /INR

-

0.00001

0.00001

Environment GRI 302

UN SDG 13



| <div>  </div>                                                                                                                                                       | GSP Crop Science Limited                                                        |      |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                                                    | KPI /Objective and Targets Monitoring sheet                                     |      |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                                                                                                                                                    | April 2025-March 2026                                                           |      |                                 |                                 |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| <div> <div>Environment GRI 302</div> <div>UN SDG 13</div> <div>   </div> </div> | Key Performance Indicator                                                       | Unit | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
|                                                                                                                                                                                                                                                    | 5% Reduction of Energy Consumption till 31st March 2035 from base year 2024-25. | GJ   | 549762.3                        | 527466.3                        | 41712  | 38193  | 46017  | 43608  | 45472  | 49222  | 46903  | 45692          | 44689  | 44686       | 39286  | 41985  |
|                                                                                                                                                                                                                                                    | High Speed Diesel Consumption                                                   | GJ   | 3582.66                         | 5897.66                         | 812    | 689    | 907    | 211    | 174    | 688    | 205    | 334            | 761    | 298         | 55     | 11     |
|                                                                                                                                                                                                                                                    | LPG Consumption                                                                 | GJ   | 29.66                           | 33.25                           | 3      | 1      | 2      | 3      | 3      | 3      | 3      | 3              | 4      | 5           | 3      | 1      |
|                                                                                                                                                                                                                                                    | Coal Consumption                                                                | GJ   | 456171.3                        | 435970.9                        | 34344  | 30921  | 38099  | 36113  | 37781  | 40757  | 39512  | 39040          | 37107  | 37749       | 33775  | 36038  |
|                                                                                                                                                                                                                                                    | Electricity- Grid                                                               | GJ   | 83482.4                         | 80369.2                         | 5893   | 6035   | 6582   | 6839   | 7108   | 7279   | 6615   | 6008           | 6355   | 6101        | 5119   | 5807   |
|                                                                                                                                                                                                                                                    | Electricity- Solar                                                              | GJ   | 6496.3                          | 5,633.9                         | 660    | 547    | 428    | 441    | 406    | 497    | 568    | 306            | 462    | 532         | 335    | 127    |
|                                                                                                                                                                                                                                                    | 5% Reduction of Water Consumption till 31st March 2030 from based year 2024-25. | KL   | 205142                          | 199431                          | 18124  | 16609  | 18177  | 17375  | 17727  | 16958  | 18151  | 15373          | 15548  | 13973       | 15130  | 16286  |

|                                                                                                                                                                                                            | GSP Crop Science Limited                                                                 |      |                                 |                                 |           |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------|---------------------------------|---------------------------------|-----------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                                                                                            | KPI /Objective and Targets Monitoring sheet                                              |      |                                 |                                 |           |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                            | April 2025-March 2026                                                                    |      |                                 |                                 |           |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                | Key Performance Indicator                                                                | Unit | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25    | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Environment / Biodiversity GRI 303<br>   | Achieve Water Recyclability/ Reuse by 50% by FY 2040.                                    | KL   | 9658                            | 9343                            | 695       | 796    | 742    | 711    | 794    | 850    | 856    | 827            | 844    | 813         | 741    | 674    |
| Environment / Biodiversity GRI 306<br>    | 25% Reduction of Hazardous Waste Generation till 31st March 2030 from based year 2024-25 | MT   | 18,671.96                       | 18,020.72                       | 1472      | 1914   | 1385   | 1141   | 1342   | 1730   | 1284   | 1309           | 1501   | 1268        | 1155   | 1340   |
|                                                                                                                                                                                                                                                                                            | E-Waste                                                                                  | MT   | 108                             | 169                             | 116       | 9      | 6      | 4      | 2      | 5      | 5      | 4              | 3      | 3           | 5      | 3      |
|                                                                                                                                                                                                                                                                                            | Plastic Waste                                                                            | MT   | 0.361                           | -                               | -         | -      | -      | -      | -      | -      | -      | -              | -      | -           | -      | -      |
|                                                                                                                                                                                                                                                                                            | Battery Waste                                                                            | MT   | 0.76                            | 0.035                           | 0.035     | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                            | Used Oil                                                                                 | MT   | 2.0                             | 2.12                            | 2.12      |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                            | Other Hazardous waste                                                                    | MT   | 18,563.20                       | 17,851.68                       | 17,851.68 |        |        |        |        |        |        |                |        |             |        |        |
| Environment / Biodiversity GRI 305<br>                                                                                | Reduce 10% of air pollution till 31st March 2030 from based year 2024-25                 | MT   | 31.56                           | 29.27                           | PM        |        | 29.27  |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                            |                                                                                          | MT   | 18.04                           | 16.95                           | NOx       |        | 16.95  |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                            |                                                                                          | MT   | 26.99                           | 27.77                           | SOx       |        | 22.77  |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                            |                                                                                          | MT   | 25.33                           | 24.66                           | Total     |        | 24.66  |        |        |        |        |                |        |             |        |        |

|                                                                                                                                      |                                                             |                                             |                                 |                                 |        |        |        |        |        |        |        |        |        |                |        |             |  |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--|
| <div></div>                                          |                                                             | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |  |
|                                                                                                                                      |                                                             | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        |        |        | Rev No.        |        | 00          |  |
|                                                                                                                                      |                                                             | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |  |
| Materiality Reporting Topic                                                                                                          | Key Performance Indicator                                   | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25 | Dec'25 | Jan'26         | Feb'26 | Mar'26      |  |
| Quality Education GRI 404,402,404<br><div></div>    | % of people trained on GHG emission awareness.              | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
| Sustainable Social Assessment GRI 414<br><div></div> | % of operation sites assessed on specific environment risks | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
| Ethics GRI 2-23<br><div></div>                     | No of environment complaints received on Product Safety.    | Nos.                                        | 0                               | 0                               | 0      |        |        |        |        |        |        |        |        |                |        |             |  |
| Quality Education GRI 404,402,404<br><div></div>   | % of people trained on Energy Efficiency                    | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |

|                                                                                                                                                                                                                                                                                          |                                                                                                            |                                             |                                 |                                 |        |        |        |        |        |        |        |        |        |                |        |             |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--|
|                                                                                                                                                                                                          |                                                                                                            | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |  |
|                                                                                                                                                                                                                                                                                          |                                                                                                            | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        |        |        | Rev No.        |        | 00          |  |
|                                                                                                                                                                                                                                                                                          |                                                                                                            | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |  |
| Materiality Reporting Topic                                                                                                                                                                                                                                                              | Key Performance Indicator                                                                                  | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr’25 | May’25 | Jun’25 | Jul’25 | Aug’25 | Sep’25 | Oct’25 | Nov’25 | Dec’25 | Jan’26         | Feb’26 | Mar’26      |  |
| Energy Consumption GRI 302<br>                                                                                                                                                                            | Increase to 100% renewable electricity in the total energy mix by FY 2040                                  | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
| Quality Education GRI 404,402,404<br>   | Ensure 100% of total workforce received training on Biodiversity conservation                              | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
|                                                                                                                                                                                                                                                                                          | Ensure Zero Complaints received on Biodiversity                                                            | Nos.                                        | 0                               | 0                               | 0      |        |        |        |        |        |        |        |        |                |        |             |  |
| Responsible production and product stewardship GRI 416<br>                                                                                                                                             | % of products with safety Data sheet (SDS) and technical handling guidelines available to the stakeholders | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
|                                                                                                                                                                                                                                                                                          | Number of Product Life cycle Assessment                                                                    | Nos                                         | 0                               | 5                               | 5      |        |        |        |        |        |        |        |        |                |        |             |  |

|                                                                                                                                                                                                                                                                                                                 |                                                                                                       |                                             |                                 |                                 |        |        |        |        |        |        |        |        |        |                |        |             |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--|
| <div></div>                                                                                                                                                                                                                     |                                                                                                       | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |  |
|                                                                                                                                                                                                                                                                                                                 |                                                                                                       | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        |        |        | Rev No.        |        | 00          |  |
|                                                                                                                                                                                                                                                                                                                 |                                                                                                       | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |  |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                                     | Key Performance Indicator                                                                             | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25 | Dec'25 | Jan'26         | Feb'26 | Mar'26      |  |
| <div>Responsible production and product stewardship GRI 416</div> <div></div>                                                                                                                                                   | Percentage of recycled or reused input material to total material consumed                            | %                                           | 88.02%                          | 95.7%                           | 95.7   |        |        |        |        |        |        |        |        |                |        |             |  |
|                                                                                                                                                                                                                                                                                                                 | No. of Awareness Session with value Chain Partners on Environment, Health, Safety And Security        | Nos                                         | 0                               | 12                              | 12     |        |        |        |        |        |        |        |        |                |        |             |  |
|                                                                                                                                                                                                                                                                                                                 | % of Value Chain partners covered in awareness session of product Use and disposal                    | %                                           | 13%                             | 75%                             | 75%    |        |        |        |        |        |        |        |        |                |        |             |  |
|                                                                                                                                                                                                                                                                                                                 | % of operational Sites with an Environment certification, ISO 14001/ RC 14001:2023                    | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
| <div>Quality Education GRI 404,402,404</div> <div></div> | Total work force received training on environmental issues                                            | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |
|                                                                                                                                                                                                                                                                                                                 | % of Value Chain Partners across all locations who have received training on sustainable procurement. | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |        |        |                |        |             |  |



# 02

## SOCIAL PERFORMANCE

*Key Performance Indicators tracked from FY 2024-25 baseline .*

### **FOCUS AREAS COVERED IN THIS CHAPTER**

Employment | Health and Safety Incident & Accident | Human Rights | Discrimination and harassment | Career | Management and training | Gender equality | Working Condition | Certification | Corporate Social Responsibility.

[illegible]

|                                                                                                                            |                                                                          |                                             |                                 |                                 |        |        |        |        |        |        |        |                |        |        |             |        |  |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--|
| <div></div>                                |                                                                          | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |  |
|                                                                                                                            |                                                                          | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |  |
|                                                                                                                            |                                                                          | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |  |
| Materiality Reporting Topic                                                                                                | Key Performance Indicator                                                | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26 | Feb'26      | Mar'26 |  |
| Labor & Human Rights GRI 416 <div></div>   | To Maintain ZERO Incident related to Discrimination and Harassment       | Nos                                         | ZERO                            | ZERO                            | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0      | 0           | 0      |  |
| Labor & Human Rights GRI 405 <div></div> | Increase women representation by 10% across management levels by FY 2035 | %                                           | 2.43%                           | 2.5%                            | 2.5%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                            | Total number of Women Employed                                           | Nos.                                        | 27                              | 28                              | 8      |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                            | Total Number of Employee                                                 | Nos.                                        | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                            | % of women employed in the Top executive positions (Excluding BoD)       | %                                           | 2.43%                           | 2.5%                            | 2.5%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                            | Total number of Women Employed                                           | Nos.                                        | 27                              | 28                              | 8      |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                            | Total Number of Employee                                                 | Nos.                                        | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |

|                                                                                                                                                                                                                                                                                                |                                                                                    |                                             |                                 |                                 |        |        |        |        |        |        |        |                |        |        |             |        |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--|
| <div></div>                                                                                                                                                                                                    |                                                                                    | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |  |
|                                                                                                                                                                                                                                                                                                |                                                                                    | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |  |
|                                                                                                                                                                                                                                                                                                |                                                                                    | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |  |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                    | Key Performance Indicator                                                          | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26 | Feb'26      | Mar'26 |  |
| Labor & Human Rights GRI 405 <div></div>                                                                                                                                                                       | Increase women’s representation in the Company’s Board of Directors to 25% by 2035 | %                                           | 12.5%                           | 12.5%                           | 12.5%  |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | No. of female in the BoD                                                           | Nos                                         | 1                               | 1                               | 1      |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | No. of BoD(s)                                                                      | Nos                                         | 8                               | 8                               | 8      |        |        |        |        |        |        |                |        |        |             |        |  |
| Labor & Human Rights GRI 403 <div></div> | 100% coverage of all employees in health Insurance.                                | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | Total Nos of Employee                                                              | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | Employees covered Under Health Insurance                                           | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | 100% coverage of all employees in health check up.                                 | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | Total Nos of Employee                                                              | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                | Employees covered Under Health Insurance                                           | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |

|                                                                                                                                                                                                                                                                                                                                                                              |                                                                      |      |                                 |                                 |        |        |        |        |        |        |                |        |        |             |        |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                                                                                              | GSP Crop Science Limited                                             |      |                                 |                                 |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | KPI /Objective and Targets Monitoring sheet                          |      |                                 |                                 |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | April 2025-March 2026                                                |      |                                 |                                 |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                                                                                                  | Key Performance Indicator                                            | Unit | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25         | Nov'25 | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Labor & Human Rights GRI 403<br><br> <br>  | 100% Training Provided on Business Ethics.                           | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | Employees covered Under Health Insurance                             | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | 100% of training provided to all employees on environment management | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | Employees covered Under Health Check up                              | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
| Career-Environment Management Training GRI 404<br><br>                                                                                                                                                  | 100% of training provided to all employees on Health & Safety        | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                              | Employees provided training on Health & Safety                       | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |

|                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                             |                                             |                                 |                                 |        |        |        |        |        |        |        |                |        |        |             |        |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--|
| <div></div>                                                                                                                                                                                                                                                                                                                            |                                                                             | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                             | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                             | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |  |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                                                                                                                                            | Key Performance Indicator                                                   | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26 | Feb'26      | Mar'26 |  |
| <div><div></div><div></div><div></div><div></div></div> Labor & Human Rights GRI 403 | 90% Percentage of Employee covered under Skill Upgradation till Dec 2026.   | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Total Nos of Employee                                                       | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Employees trained Under Skill Upgradation                                   | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | 100% of training provided to all employees on Discrimination and Harassment | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Total Nos of Employee                                                       | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Employees trained Under Discrimination and Harassment                       | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |
| <div><div></div><div></div></div> Career-Environment Management Training GRI 404                                                                                                                                                                  | Min 16 Average hours of training provided per employee till 31st 2027       | Hours                                       | 13                              | 16                              | 100%   |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Total Hours Training Provided in the Year                                   | Hours                                       | 13                              | 16                              |        |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Nos of Employee Participating                                               | Nos                                         | 1110                            | 1142                            | 1142   |        |        |        |        |        |        |                |        |        |             |        |  |

|                                                                                                                                                                                                                         |                                                                                         |                                             |                                 |                                 |         |        |        |        |        |        |        |                |        |        |             |        |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--|
| <div></div>                                                                                                                             |                                                                                         | GSP Crop Science Limited                    |                                 |                                 |         |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |  |
|                                                                                                                                                                                                                         |                                                                                         | KPI /Objective and Targets Monitoring sheet |                                 |                                 |         |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |  |
|                                                                                                                                                                                                                         |                                                                                         | April 2025-March 2026                       |                                 |                                 |         |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |  |
| Materiality Reporting Topic                                                                                                                                                                                             | Key Performance Indicator                                                               | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25  | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26 | Feb'26      | Mar'26 |  |
| <div>Health &amp; Safety<br/>GRI 403</div> <div></div> | Increase 10% of employees from a minority or vulnerable group in the whole organization | %                                           | 100%                            | 100%                            | 100%    |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Total Nos of Employee                                                                   | Nos                                         | 1110                            | 1142                            | 1142    |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Disable Employee                                                                        | Nos                                         | 0                               | 0                               | 0       |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Female Employee                                                                         | Nos                                         | 27                              | 28                              | 28      |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Maintain Zero Lost time injury frequency rate every year.                               | Nos                                         | 0                               | 0                               | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0              |        |        |             |        |  |
|                                                                                                                                                                                                                         | Total Man hours worked                                                                  | Hours                                       | 2776936                         | 2838046                         | 2838046 |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Total Number of Lost Time injury events                                                 | Nos                                         | 0                               | 0                               | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0              |        |        |             |        |  |
| Career-Environment Management Training GRI 404                                                                                                                                                                          | Maintain Zero Lost time injury severity rate every year.                                | Nos                                         | 0                               | 0                               | 0       |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Total Man hours worked                                                                  | Hours                                       | 2776936                         | 2838046                         | 2838046 |        |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                                                                                                         | Total Number of day lost due to injuries                                                | Nos                                         | 1110                            | 1142                            | 1142    |        |        |        |        |        |        |                |        |        |             |        |  |

|                                                                                                                                                                                                                                                      |                                                                                    |      |                                 |                                 |        |        |        |        |        |        |                |        |        |             |        |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--------|
|                                                                                                                                                                      | GSP Crop Science Limited                                                           |      |                                 |                                 |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |        |
|                                                                                                                                                                                                                                                      | KPI /Objective and Targets Monitoring sheet                                        |      |                                 |                                 |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |        |
|                                                                                                                                                                                                                                                      | April 2025-March 2026                                                              |      |                                 |                                 |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                          | Key Performance Indicator                                                          | Unit | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25         | Nov'25 | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Labor & Human Rights GRI 405                                                                                                                                                                                                                         | Increase women’s representation in the Company’s Board of Directors to 25% by 2035 | %    | 12.5%                           | 12.5%                           | 12.5%  |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                     | No. of female in the BoD                                                           | Nos  | 1                               | 1                               | 1      |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                      | No. of BoD(s)                                                                      | Nos  | 8                               | 8                               | 8      |        |        |        |        |        |                |        |        |             |        |        |
| Labor & Human Rights GRI 403                                                                                                                                                                                                                         | 100% coverage of all employees in health Insurance                                 | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|    | Total Nos of Employee                                                              | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                      | Number of employees covered Under Health Insurance                                 | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                      | 100% coverage of all employees in health check up.                                 | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                      | Total Nos of Employee                                                              | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                      | Number of employees covered Under Health Insurance                                 | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |

|                                                                                                                                                                                                                                                                                                          |                                                                      |      |                                 |                                 |        |        |        |        |        |        |                |        |        |             |        |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                          | GSP Crop Science Limited                                             |      |                                 |                                 |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |        |
|                                                                                                                                                                                                                                                                                                          | KPI /Objective and Targets Monitoring sheet                          |      |                                 |                                 |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                          | April 2025-March 2026                                                |      |                                 |                                 |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                              | Key Performance Indicator                                            | Unit | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25         | Nov'25 | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| <div>Labor &amp; Human Rights GRI 403</div> <div></div> | 100% Training Provided on Business Ethics.                           | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Number of employees Provided training on Business Ethics.            | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | 100% of training provided to all employees on environment management | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Number of employees provided training on environment management      | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | 100% of training provided to all employees on Health & Safety        | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Number of employees provided training on environment management      | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          |                                                                      |      |                                 |                                 |        |        |        |        |        |        |                |        |        |             |        |        |

|                                                                                                                                                                                                                                                                                                          |                                                                      |      |                                 |                                 |        |        |        |        |        |        |                |        |        |             |        |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                          | GSP Crop Science Limited                                             |      |                                 |                                 |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |        |
|                                                                                                                                                                                                                                                                                                          | KPI /Objective and Targets Monitoring sheet                          |      |                                 |                                 |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                          | April 2025-March 2026                                                |      |                                 |                                 |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                              | Key Performance Indicator                                            | Unit | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25         | Nov'25 | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| <div>Labor &amp; Human Rights GRI 403</div> <div></div> | 100% Training Provided on Business Ethics.                           | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Number of employees Provided training on Business Ethics.            | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | 100% of training provided to all employees on environment management | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Number of employees provided training on environment management      | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | 100% of training provided to all employees on Health & Safety        | %    | 100%                            | 100%                            | 100%   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Total Nos of Employee                                                | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          | Number of employees provided training on environment management      | Nos  | 1110                            | 1142                            | 1142   |        |        |        |        |        |                |        |        |             |        |        |
|                                                                                                                                                                                                                                                                                                          |                                                                      |      |                                 |                                 |        |        |        |        |        |        |                |        |        |             |        |        |

|                                                                                                                                              |                                                                                                                                                                                                                         |                                                         |                                 |                                 |         |         |        |        |        |        |        |                |        |        |             |        |  |
|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------|---------------------------------|---------|---------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|--|
| <div></div>                                                  |                                                                                                                                                                                                                         | GSP Crop Science Limited                                |                                 |                                 |         |         |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |  |
|                                                                                                                                              |                                                                                                                                                                                                                         | KPI /Objective and Targets Monitoring sheet             |                                 |                                 |         |         |        |        |        |        |        | Rev No.        |        |        | 00          |        |  |
|                                                                                                                                              |                                                                                                                                                                                                                         | April 2025-March 2026                                   |                                 |                                 |         |         |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |  |
| Materiality Reporting Topic                                                                                                                  | Key Performance Indicator                                                                                                                                                                                               | Unit                                                    | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25  | May'25  | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26 | Feb'26      | Mar'26 |  |
| <div>Labor &amp; Human Rights GRI 404, 403</div> <div></div> | 100% of training provided to all employees on Discrimination and Harassment.                                                                                                                                            | %                                                       | 100%                            | 100%                            | 100%    |         |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              | Total Nos of Employee                                                                                                                                                                                                   | Nos                                                     | 1110                            | 1142                            | 1142    |         |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              | Number of employees provided training on Discrimination and Harassment.                                                                                                                                                 | Nos                                                     | 1110                            | 1142                            | 1142    |         |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              | Maintain Zero Lost time injury frequency rate every year                                                                                                                                                                | Nos                                                     | Zero                            | Zero                            | Zero    |         |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              | Total Man hours worked                                                                                                                                                                                                  | Hours                                                   | 2776936                         | 2838046                         | 2838046 |         |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              | Total Number of Lost Time injury events                                                                                                                                                                                 | Nos                                                     | 1110                            | 1142                            | 1142    |         |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              | <div>Health &amp; Safety GRI 403</div> <div></div> | Maintain Zero Lost time injury severity rate every year | Nos                             | Zero                            | Zero    | Zero    |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              |                                                                                                                                                                                                                         | Total Man hours worked                                  | Hours                           | 2776936                         | 2838046 | 2838046 |        |        |        |        |        |                |        |        |             |        |  |
|                                                                                                                                              |                                                                                                                                                                                                                         | Total Number of day lost due to injuries                | Nos                             | 1110                            | 1142    | 1142    |        |        |        |        |        |                |        |        |             |        |  |

| <div></div>                                                                                                                                         |                                                                                         | GSP Crop Science Limited                    |                                 |                                 |         |        |        |        |        |        |        | Doc No.        |        |        | GSP-ESG -01 |        |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------|--------|--------|--------|--------|--------|--------|----------------|--------|--------|-------------|--------|---|
|                                                                                                                                                                                                                                     |                                                                                         | KPI /Objective and Targets Monitoring sheet |                                 |                                 |         |        |        |        |        |        |        | Rev No.        |        |        | 00          |        |   |
|                                                                                                                                                                                                                                     |                                                                                         | April 2025-March 2026                       |                                 |                                 |         |        |        |        |        |        |        | Effective From |        |        | 04.04.2025  |        |   |
| Materiality Reporting Topic                                                                                                                                                                                                         | Key Performance Indicator                                                               | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25  | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26 | Feb'26      | Mar'26 |   |
| Health & Safety GRI 403 <div></div>                                | Number of days lost to work -related injuries, fatalities and ill health.               | Nos                                         | ZERO                            | ZERO                            | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0      | 0           | 0      |   |
|                                                                                                                                                                                                                                     | Total Man hours worked                                                                  | Hours                                       | 2776936                         | 2838046                         | 2838046 |        |        |        |        |        |        |                |        |        |             |        |   |
|                                                                                                                                                                                                                                     | Total Number of Lost Time injury events                                                 | Nos                                         | ZERO                            | ZERO                            | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0      | 0           | 0      | 0 |
| Labor & Human Rights GRI 304 <div></div>                                                                                                            | % of operational sites an employee health and safety risk assessment has been conducted | %                                           | 100%                            | 100%                            | 100%    |        |        |        |        |        |        |                |        |        |             |        |   |
| Health & Safety GRI 403 <div></div>                            | Number of Fatal Incidents.                                                              | Nos                                         | ZERO                            | ZERO                            | 0       | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0      | 0           | 0      |   |
| Quality Education, Gender Equality GRI 404,405,406 <div></div> | % of the total workforce trained on Diversity, Equity & Inclusion.                      | %                                           | 100%                            | 100%                            | 100%    |        |        |        |        |        |        |                |        |        |             |        |   |
|                                                                                                                                                                                                                                     | % of employee covered in awareness programs.                                            | %                                           | 100%                            | 100%                            | 100%    |        |        |        |        |        |        |                |        |        |             |        |   |

[illegible]

|                                                                                                                                                                                                                                         |                                                                                               | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
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|                                                                                                                                                                                                                                                                                                                         |                                                                                               | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                                         |                                                                                               | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                                             | Key Performance Indicator                                                                     | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Gender Equality GRI 405,406<br>                                                                                                                                                                                                        | Gender balance of employees (Women to Men )                                                   | %                                           | 13                              | 16                              | 16     |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                         | Total No of females                                                                           | Nos                                         | 1                               | 1                               | 1      |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                         | Total No of Members                                                                           | Nos                                         | 8                               | 8                               | 8      |        |        |        |        |        |        |                |        |             |        |        |
| Labor & Human Rights GRI 405<br>                                                                                                                                                                                                        | Zero Occurrence of Whistleblower cases in terms of ETHICS                                     | Nos                                         | ZERO                            | ZERO                            | ZERO   |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                         | Discrimination & Harassment                                                                   | Nos                                         | 0                               | 0                               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                         | Fraud/Corruption                                                                              | Nos                                         | 0                               | 0                               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                         | Policy Violation                                                                              | Nos                                         | 0                               | 0                               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                         | Health & Safety Violation                                                                     | Nos                                         | 0                               | 0                               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                         | Data Security                                                                                 | Nos                                         | 0                               | 0                               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                         | Child or Forced labor & Others                                                                | Nos                                         | 0                               | 0                               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
| Career- Environment Management Training GRI 404, 403, 406<br>   | 100% of training is provided to all employees on Information Security awareness and incident. | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |             |        |        |

|                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                 | GSP Crop Science Limited                    |                                 |                                 |              |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                 | KPI /Objective and Targets Monitoring sheet |                                 |                                 |              |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                 | April 2025-March 2026                       |                                 |                                 |              |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                                                                                                                                                                | Key Performance Indicator                                                                                                                       | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25       | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Occupational Health and Safety GRI 403<br>                                                                                                                                                                                                                                | Maintain Zero Grievance Complaint                                                                                                               | Nos                                         | ZERO                            | ZERO                            | 0            | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                            | Incidents of Noncompliance of working condition principles                                                                                      | Nos                                         | ZERO                            | ZERO                            | 0            | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                            | % of operational facilities that are certified ISO 45001                                                                                        | %                                           | 100%                            | 100%                            | 100%         |        |        |        |        |        |        |                |        |             |        |        |
| Sustainable Social Assessment GRI 414<br>                                                                                                                                                                                                                                   | 100% Supplier Code of Conduct shall be signed by targeted supplier (Manufacturer of Key Raw materials, Packing material and job work Suppliers) | %                                           | 100%                            | 100%                            | 100%         |        |        |        |        |        |        |                |        |             |        |        |
| GRI 302 (Energy), GRI 303 (Water and Effluents), GRI 305 (Emissions), and GRI 306 (Waste).<br>    | % of operational facilities that are certified ISO 14001                                                                                        | %                                           | 100%                            | 100%                            | 100%         |        |        |        |        |        |        |                |        |             |        |        |
| No poverty, Zero Hunger GRI 203,413<br>                                                                                                                                                                                                                                                                                                                  | Amount Spent on CSR Activities                                                                                                                  | In INR                                      | 1,29,15,868                     | 12,800,930/-                    | 12,800,930/- |        |        |        |        |        |        |                |        |             |        |        |



# 03

## GOVERNANCE PERFORMANCE

*Key Performance Indicators tracked from FY 2024-25 baseline.*

### ***FOCUS AREAS COVERED IN THIS CHAPTER***

Anti- corruption & Bribery | Information Management | Value Chain | Anti- Competitive Practice | Ethics | Customer Health and Safety

| <div></div>                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                             | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                             | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                             | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                                                                                                                                                                                | Key Performance Indicator                                                                                   | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| <div>Sustainable Procurement GRI 414</div> <div></div>                                                                                                                                                                                                                                    | <b>100% Training provided related to sustainable procurement to people who are involved in procurements</b> | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Total Number of employee in procurement                                                                     | Nos                                         | 10                              | 10                              | 10     |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Total number of employees given Training on sustainable procurements                                        | Nos                                         | 10                              | 10                              | 10     |        |        |        |        |        |        |                |        |             |        |        |
| <div>Ethics GRI 205</div> <div></div>  | <b>Maintain Zero complaints received of Corruption &amp; Bribery</b>                                        | Nos                                         | ZERO                            | ZERO                            | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
| <div>GRI 302 (Energy), GRI 303 (Water and Effluents), GRI 305 (Emissions), and GRI 306 (Waste).</div> <div></div> | <b>10%Percentage of suppliers developed from micro and small-scale industries till 31st March 2035.</b>     | %                                           | 6.80%                           | 5.33%                           | 5.33%  |        |        |        |        |        |        |                |        |             |        |        |
| <div>Career-Environment Management Training GRI 404, 403, 406</div> <div></div>                                                                                                                                                                                                                                                                                          | <b>% of Training partner covered by Due Diligence on Corruption.</b>                                        | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |             |        |        |

| <div></div>                                                                                                                                                                                                      |                                                               | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--------|--------|
|                                                                                                                                                                                                                                                                                                 |                                                               | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                                                                                                                                                                                                 |                                                               | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                                                                                                                                                                                                     | Key Performance Indicator                                     | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Ethics GRI 205<br>                                                                                                                                                                                              | No. of Data Breach Incidents                                  | Nos                                         | ZERO                            | <b>ZERO</b>                     | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
| Quality Education GRI 404,402,404<br>                                                                                                                                                                           | % of People Trained on Information Security                   | %                                           | 100%                            | <b>100%</b>                     | 100%   |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                 | % of employee trained on business ethics issues.              | %                                           | 100%                            | <b>100%</b>                     | 100%   |        |        |        |        |        |        |                |        |             |        |        |
| Sustainable Procurement GRI 414<br><br><br> | % of Supplier evaluated for EHS & S Performance on site.      | %                                           | 100%                            | <b>100%</b>                     | 100%   |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                 | % of Suppliers in Agreement with the company policies.        | %                                           | 100%                            | <b>100%</b>                     | 100%   |        |        |        |        |        |        |                |        |             |        |        |
|                                                                                                                                                                                                                                                                                                 | % of Supplier in agreement with the supplier code of Conduct. | %                                           | 100%                            | <b>100%</b>                     | 100%   |        |        |        |        |        |        |                |        |             |        |        |
| Ethics GRI 205<br>                                                                                                                                                                                            | Number of Incidents of Deceptive Advertising.                 | Nos                                         | ZERO                            | <b>ZERO</b>                     | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
| Sustainable Social Assessment GRI 414<br>                                                                                                                                                                     | % of departments covered under Risk Assessment Internal Audit | %                                           | 100%                            | <b>100%</b>                     | 100%   |        |        |        |        |        |        |                |        |             |        |        |

|                                            |                                                                                                  | GSP Crop Science Limited                    |                                 |                                 |        |        |        |        |        |        |        | Doc No.        |        | GSP-ESG -01 |        |        |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|-------------|--------|--------|
|                                                                                                                           |                                                                                                  | KPI /Objective and Targets Monitoring sheet |                                 |                                 |        |        |        |        |        |        |        | Rev No.        |        | 00          |        |        |
|                                                                                                                           |                                                                                                  | April 2025-March 2026                       |                                 |                                 |        |        |        |        |        |        |        | Effective From |        | 04.04.2025  |        |        |
| Materiality Reporting Topic                                                                                               | Key Performance Indicator                                                                        | Unit                                        | Performance of the year 2024-25 | Performance of the year 2025-26 | Apr'25 | May'25 | Jun'25 | Jul'25 | Aug'25 | Sep'25 | Oct'25 | Nov'25         | Dec'25 | Jan'26      | Feb'26 | Mar'26 |
| Sustainable Social Assessment GRI 414<br> | % of operational sites for which an internal audit on ESG has been conducted.                    | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |             |        |        |
| Ethics GRI 205<br>                        | Customer health and safety Incident related to product safety.                                   | Nos                                         | ZERO                            | ZERO                            | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
|                                                                                                                           | No. of Product recalls due to health and safety risk.                                            | Nos                                         | ZERO                            | ZERO                            | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0              | 0      | 0           | 0      | 0      |
| Quality Education GRI 404,402,404<br>     | % of Conduct customer safety training sessions of Customers on ESG initiatives                   | %                                           | 100%                            | 100%                            | 100%   |        |        |        |        |        |        |                |        |             |        |        |
| Sustainable Procurement GRI 414,405<br> | 10%Percentage of suppliers developed from micro and small-scale industries till 31st March 2035. | %                                           | 6.80%                           | 5.33%                           | 5.33%  |        |        |        |        |        |        |                |        |             |        |        |



GSP CROP SCIENCE LIMITED

# SUSTAINABLE PROGRESS- PERIODIC REVIEW

At GSP, we are dedicated to continual improvement and strategic excellence. To ensure we meet our sustainability goals, the Key Performance Indicators (KPIs) defined in this document undergo strict monthly and quarterly reviews.

This structured monitoring process allows us to:

- Track Progress: Systematically assess the status and cumulative advancement of each KPI.
- Drive Action: Enable informed decision-making and proactive corrective measures.
- Ensure Alignment: Strengthen accountability and transparency in line with our broader ESG and business objectives.

Aligned with our strategic roadmap, these review cycles serve as vital milestones. They allow us to measure performance against our long-term vision, identify opportunities for growth, and guarantee steady progress across our environmental, social, and governance initiatives.



# GUIDELINES FOLLOWED

## 1. GLOBAL REPORTING INITIATIVE STANDARD

GSP has meticulously adhered to the Global Reporting Initiative (GRI) Standards in the preparation of this sustainability disclosure, reflecting our unwavering commitment to transparency, accuracy, and global best practices. Our reporting process involved a rigorous mapping of material ESG topics to the relevant GRI disclosures, with each indicator systematically measured, validated, and documented in accordance with the framework's requirements.

By aligning closely with the GRI Standards, GSP not only meets internationally recognized reporting benchmarks but also strengthens stakeholder confidence in our sustainability strategy, demonstrating accountability and a clear focus on long-term value creation.





Environmental KPIs in accordance with GRI

| GRI Standard                   | Indicator                     | Description                                                                                       |
|--------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------|
| GRI 305: Emissions             | 305-1,305-2,305-3,305-4,305-5 | Tracks Scope 1, Scope 2, Scope 3 GHG emissions, GHG emissions intensity, and reduction targets.   |
| GRI 302:Energy                 | 302-1, 302-4                  | Captures energy consumption, reductions achieved, and renewable energy usage.                     |
| GRI 303: Water                 | 303-3, 303-5                  | Tracks water withdrawal, water treated and recycled, rainwater harvesting, and water intensity.   |
| GRI 306: Waste                 | 306-2, 306-4                  | Tracks total waste generated, waste diverted from landfills, and waste recovered                  |
| GRI 301: Material              | 301-2, 301-3                  | Measures the use of recycled materials, reporting on end-of-life treatment, and customer returns. |
| GRI 417: Marketing & Labelling | 417-1                         | Tracks customer participation in company-led recycling programs.                                  |
| GRI 304: Biodiversity          | 304-2, 304-4                  | Tracks land dedicated to biodiversity, biodiversity training, and support for native species.     |





## Social KPIs in accordance with GRI

| GRI Standard                                    | Indicator           | Description                                                                                                     |
|-------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------|
| <b>GRI 408: Child Labor</b>                     | 408-1               | Tracks incidents and risks of child labor across operations and suppliers.                                      |
| <b>GRI 409: Forced Labor</b>                    | 409-1               | Tracks incidents and risks of forced labor across operations and suppliers.                                     |
| <b>GRI 401: Employment</b>                      | 401-1, 401-2        | Measures turnover rate, new hires, and employee benefits coverage.                                              |
| <b>GRI 404: Training and Education</b>          | 404-1, 404-2, 404-3 | Tracks total training hours, training hours per employee, career management programs, and performance reviews.  |
| <b>GRI 202: Market Presence</b>                 | 202-1, 202-2        | Tracks wages compared to minimum/living wages, subcontractor wage compliance, and local hiring practices.       |
| <b>GRI 405: Diversity and Equal Opportunity</b> | 405-1, 405-2        | Tracks workforce diversity, gender balance, representation of minorities, and gender pay equality               |
| <b>GRI 403: Occupational Health and Safety</b>  | 403-1, 403-2, 403-5 | Tracks health and safety committee representation, injuries, lost time incidents, and health & safety training. |
| <b>GRI 412: Human Rights Assessments</b>        | 412-1, 412-2        | Tracks human rights impact assessments and training provided on human rights policies.                          |
| <b>GRI 406: Non-discrimination</b>              | 406-1               | Tracks reported cases of discrimination and corrective actions taken.                                           |
| <b>GRI 413: Local Communities</b>               | 413-1, 413-2        | Tracks social initiatives and incidents of non-compliance with working condition principles.                    |





### Governance KPIs in accordance with GRI

| GRI Standard                                      | Indicator           | Description                                                                                                                  |
|---------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------|
| <b>GRI 205: Anti-Corruption</b>                   | 205-1, 205-2, 205-3 | Tracks operations assessed for corruption risks, anti-corruption training, and reported incidents of corruption and bribery. |
| <b>GRI 418: Customer Privacy</b>                  | 418-1               | Tracks complaints, confirmed incidents, and trading partners' due diligence on information security.                         |
| <b>GRI 308: Supplier Environmental Assessment</b> | 308-1, 308-2        | Tracks suppliers evaluated for ESG performance and integration of sustainability clauses in contracts.                       |
| <b>GRI 414: Supplier Social Assessment</b>        | 414-1, 414-2        | Tracks CSR reporting, assessments, non-conformities, and corrective actions among suppliers                                  |
| <b>GRI 416: Customer Health and Safety</b>        | 416-1, 416-2        | Tracks customer safety training sessions, complaints related to product/service use, and satisfaction rates.                 |
| <b>GRI 307: Environmental Compliance</b>          | 307-1               | Tracks complaints on violations of collective bargaining agreements and audits for business ethics compliance.               |
| <b>GRI 404: Training and Education</b>            | 404-1               | Tracks workforce training on business ethics issues and employee feedback on training sessions.                              |





## 2.GREENHOUSE GAS PROTOCOL

GSP has rigorously applied the Greenhouse Gas (GHG) Protocol Corporate Standard in measuring, managing, and disclosing its greenhouse gas emissions, demonstrating our commitment to climate accountability and scientific rigor.

Our emissions inventory was developed in full alignment with the Protocol's foundational principles of relevance, completeness, consistency, transparency, and accuracy, ensuring that all Scope 1, Scope 2 and Scope 3 emissions are comprehensively captured and reported.

Data collection followed standardized methodologies for activity data, emission factors, and calculation tools as prescribed by the GHG Protocol, with internal verification processes in place to validate data quality and methodological consistency.





# THANK YOU

GSP CROP SCIENCE LIMITED