

Date of Report : 14.04.2025

Period of Report : 01.04.2024 to 31.03.2025

Reporting in Accordance with GRI 1 Foundation & GRI 2 General Disclosures 2021

GRI Standards Reporting Option – Core.



GRI Report 2025



GOKUL AGRO RESOURCES LIMITED

GRI DISCLOSURE REPORT

Report Date : 14th April 2025

Disclosure Period : 1st April 2024 to 31st March 2025

Reporting Option : CORE

GRI Topic	GRI Ref	GRI Disclosure	Result
GENERAL DISCLOSURES			
Organizational profile	102-1	Name of the organization	Gokul Agro Resources Limited
Organizational profile	102-2	Activities, brands, products, and services	Through its participation in the Castor Oil International Sustainability Program, Gokul Agro is working to advance sustainability in the castor oil industry as a whole. By sharing best practices and collaborating with other industry leaders, Gokul Agro is helping to create a more sustainable and responsible supply chain Being one of the leading producers of Castor oil & its derivatives, Gokul Agro have always been part of the initiatives taken for a sustainable growth of castor seeds as an important raw material. Gokul Agro is now a proud member of International sustainable castor association and is active in creating awareness among the farmers, stakeholders to inculcate sustainable farming practices. Prior to this Gokul Agro have been actively involved in Solvent Extractor's Association's model farming & yield increasing program, SEA' s rainwater harvesting and ground water recharging to ensure that the farming community understand the importance of Sustainability and adopt to the best standards.
Organizational profile	102-3	Location of headquarters	Crown – 3 , Inspire Business Park, Shantigram, Nr. Vaishnodevi Circle, SG Highway, Ahmedabad – 382421, Gujarat, India
Organizational profile	102-4	Location of operations	Survey No 76/1, 80, 89. 91, Nr Sharma Resort, Galpadar Road, Meghpar – Borichi , Tal – Anjar 170110, Kutchh, Gujarat, India.
Organizational profile	102-5	Ownership and legal form	Limited Company
Organizational profile	102-6	Markets served	International
Organizational profile	102-7	Scale of the organization	Gokul Agro Resources Limited is a trustworthy name thriving in the FMCG industry. We operate in diverse business verticals like Refineries, Castor oil Derivatives, Seed Crushing and Oleo chemicals. For Gokul Agro Resources Ltd, this infinity holds the promise of limitless potential in everything we do.



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Organizational profile	102-8	Information on employees and other workers	Total 454 # Male 451 #, Female 3 #
Organizational profile	102-9	Supply chain	Supply chain includes agri product providers
Organizational profile	102-10	Significant changes to the organization and its supply chain	No Significant changes in organization and supply chain are done during disclosure period
Organizational profile	102-11	Precautionary Principle of approach	Followed
Organizational profile	102-12	External initiatives	No initiative
Organizational profile	102-13	Membership of associations	Industrial association
Ethics & Strategy	102-14	Statement from senior decision-maker	Vision – to become an Indian Multinational Conglomerate who touches lives of millions through its high-quality products produced with advanced technologies and processes, serving customers globally. Mission – – To create a brand that is familiar and liked by every household within country. – To become a true Indian MNC with Pan India presence and operations across the globe. – To create best value proposition to investors, vendors & society. – To uphold the principles of corporate governance.
Ethics & Strategy	102-15	Key impacts, risks, and opportunities	Impact : No Significant Impact during disclosure period. Risk : Significant Risks are under control. Opportunity : Global Edible oil market considering capacity and capability we have
Ethics & Strategy	102-16	Values, principles, standards, and norms of behaviour	– To create a brand that is familiar and liked by every household within country. – To become a true Indian MNC with Pan India presence and operations across the globe. – To create best value proposition to investors, vendors & society. – To uphold the principles of corporate governance
Ethics & Strategy	102-17	Mechanisms for advice and concerns about ethics	Whistle blower policy



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Ethics & Strategy	102-18	Governance structure	Level 1 – Board of Directors Level 2 – Managers and other Staff Level 3 – Workforce
Ethics & Strategy	102-19	Delegating authority	Board of Directors
Ethics & Strategy	102-20	Executive-level responsibility for economic, environmental, and social topics	Compliance Team
Ethics & Strategy	102-21	Consulting stakeholders on economic, environmental, and social topics	Board of Directors hears from external stakeholders through executive team, or specific stakeholders brief directly. Director along with Manager briefs stake holders on ESG issues as needed.
Ethics & Strategy	102-22	Composition of the highest governance body and its committee	Audit committee, Nomination and Remuneration committee, Shareholder Relationship Committee, CSR Committee, Risk Management Committee, POSH committee
Ethics & Strategy	102-23	Chair of the highest governance body	Mr. Kanubhai J. Thakkar – CMD
Ethics & Strategy	102-24	Nominating and selecting the highest governance body	Chairman
Ethics & Strategy	102-25	Conflicts of interest	We have a dedicated Conflict of interest policy to avoid any conflict of interest which may benefit company in short term but has brand impact in long term
Ethics & Strategy	102-26	Role of highest governance body in setting purpose, values, and strategy	Board of Director is responsible for setting purpose, values and strategy of organization
Ethics & Strategy	102-27	Collective knowledge of highest governance body	Board of Directors are highest governance authority in organization. They are aware about Ethical business practices.
Ethics & Strategy	102-28	Evaluating the highest governance body's performance	Chairman is evaluating performance of highest governance body



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Ethics & Strategy	102-29	Identifying and managing economic, environmental, and social impacts	We have conducted a materiality analysis to identify key material issues for ESG governance in the organization. This includes managing Economic, Environmental and social impacts.
Ethics & Strategy	102-30	Effectiveness of risk management processes	Board of Director reviews effectiveness of Risk management process
Ethics & Strategy	102-31	Review of economic, environmental, and social topics	We have conducted a materiality analysis to identify key material issues for ESG governance in the organization. This includes review of Environmental , social & Governance topics.
Ethics & Strategy	102-32	Highest governance body's role in sustainability reporting	Board of Director reviews and approves the GRI Report and the material issues covered.
Ethics & Strategy	102-33	Communicating critical concerns	Critical concerns are communicated as per Whistle Blower policy implemented in organization.
Ethics & Strategy	102-34	Nature and total number of critical concerns	In disclosure period, organization have not found any critical concern related to Ethics / Strategy concern.
Ethics & Strategy	102-35	Remuneration policies	We have established Remuneration policies as per Local and National laws. This includes wages & related compliances.
Ethics & Strategy	102-36	Process for determining remuneration	Remuneration is determined considering Local & National laws affecting remuneration & Living wage criteria
Ethics & Strategy	102-37	Stakeholders' involvement in remuneration	While determining Remuneration policies & remuneration structure we are consulting Employees, Domain Experts and legal consultants .
Stake holder engagement	102-40	List of stakeholder groups	Suppliers , Directors, Customers, NGO, Government & Policy Makers, Employees, Communities
Stake holder engagement	102-41	Collective bargaining agreements	Available



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Stake holder engagement	102-42	Identifying and selecting stakeholders	We engage directly and indirectly with many of our stakeholders. We engage with those stakeholders who either have influence or control over our business and/or are impacted by our operations across our value chain either directly or indirectly.
Stake holder engagement	102-43	Approach to stakeholder engagement	Stake holders are engaged through meetings, communication channels, surveys and feedback channels.
Stake holder engagement	102-44	Key topics and concerns raised	No concerns raised during reporting period.
Reporting Practice	102-45	Entities included in the consolidated financial statements	As per Legal laws and regulations
Reporting Practice	102-46	Defining report content and topic Boundaries	This report is prepared in accordance with GRI Standards. Topic boundaries are within locations specified in disclosure 102-3.
Reporting Practice	102-47	List of material topics	Customer health & Safety, Energy Use, Waste Disposal, Employee health and safety, Human rights, Employee career management, Anti corruption, Information security, Money laundering, Fraud and Conflict of interest
Reporting Practice	102-48	Restatements of information	No Restatements are found
Reporting Practice	102-49	Changes in reporting	No changes found
Reporting Practice	102-50	Reporting period	This report covers period of 1 st April 2024 to 31 st March 2025
Reporting Practice	102-51	Date of most recent report	This report
Reporting Practice	102-52	Reporting cycle	Annual
Reporting Practice	102-53	Contact point for questions regarding the report	iso@gokulagro.com
Reporting Practice	102-54	Claims of reporting in accordance with the GRI Standards	This report contains GRI References and GRI Disclosures
Reporting Practice	102-55	GRI content Report	This report
Reporting Practice	102-56	External assurance	We have not received any external assurance for this report.
ANTI CORRUPTION			
Anti-Corruption	205-1	Operations assessed for risks related to corruption	As part of our governance evaluation, we assess our business operations for risks related to corruption through corruption risk assessment



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Anti-Corruption	205-2	Communication and training about anti corruption policies and procedures	Anti-corruption training is provided to employees
Anti-Corruption	205-3	Confirmed incidents of corruption and action taken	There was no confirmed incident found on corruption
Anti competitive behaviour	206-1	Legal actions for anti- competitive behavior, antitrust, and monopoly practices	No instances of material non-compliance with regulations concerning antitrust regulation occurred.
ENERGY			
Energy	302-1	Energy consumption within the organization	30101154 kwh
Energy	302-2	Energy consumption outside of the organization	Not applicable
Energy	302-3	Energy intensity	Under evaluation
Energy	302-4	Reduction of energy consumption	We are gradually moving to renewable energy for optimization of energy consumption
Energy	302-5	Reductions in energy requirements of products and services	R & D activities are being done to ensure our operations use less electricity during manufacturing
WATER			
Water	303-1	Interactions with water as a shared source	Not applicable
Water	303-2	Management of water discharge-related impacts	Waste water is treated in Effluent treatment plant and used internally. We work with zero discharge unit
Water	303-3	Water withdrawal	Not applicable
Water	303-4	Water discharge	0
Water	303-5	Water consumption	236387 KL



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EFFLUENT & WASTE			
Waste	306-1	Waste generation and impact	Hazardous waste ETP Sludge, Waste Barrel, Spent Catalyst are diverted to repressor / recyclers Non hazardous waste like Metal waste, Plastic waste, Papers & Cardboard waste is disposed to authorized recyclers
Waste	306-2	Management of significant Environmental waste-related impacts	Our sites manage the waste generated according to local regulations.
Waste	306-3	Waste generated	Hazardous waste – 96.12 MT, Non Hazardous Waste – 3.1 MT
Waste	306-4	Waste diverted from disposal	Nil
Waste	306-5	Waste directed to disposal	37.1 MT
ENVIRONMENTAL COMPLIANCE			
Environmental compliance	307-1	Non-compliance with environmental laws and regulation	During reporting period, we have not identified any non-compliance with environmental laws and/or regulations that give rise to any sanctions / penalties
SUPPLIER ENVIRONMENTAL ASSESSMENT			
Supplier Environmental assessment	308-1	New supplier that were screened using environmental criteria	All new suppliers are undergoing through sustainability assessments and audits.
Supplier Environmental assessment	308-2	Negative environmental impact in supply chain and actions taken	No negative environmental impact is evaluated in supply chain while doing supplier CSR assessments & supplier CSR audits
EMPLOYMENT			
Employment	401-1	New employee hires and employee turnover	Approx 12 %



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Employment	401-2	Benefits provided to full- time employees that are not provided to temporary or part-time employees	Equal benefit provided
Employment	401-3	Parental leave	Paternity leaves are granted during disclosure period
OCCUPATIONAL HEALTH & SAFETY			
Occupational health and safety	403-1	Occupational health and safety management system	We are certified with ISO 45001 occupational health & safety management system. We have policies for Occupational health & safety. We have done risk assessment and implemented operational controls as per risk assessment.
Occupational health and safety	403-2	Hazard identification, Risk assessment, Incident investigation	We have deployed process for hazard identification and risk assessment , risk evaluation, risk ranking, evaluation of risk controls as per hierarchy of controls and monitoring controls.
Occupational health and safety	403-3	occupational health services	Employees are undergoing medical screening. Employees are covered under Health Insurance Scheme.
Occupational health and safety	403-4	Work participation consultation and communication on occupational health and safety	We have dedicated Safety committee who is involved while conducting hazard and risk assessment, evaluation of operational controls, during accident investigation and during any significant changes that affects occupational health and safety. Such involvement is done through meetings.
Occupational health and safety	403-5	Worker training on occupational health and safety	All employees are undergoing training about Health and Safety risk assessment & safety.
Occupational health and safety	403-6	Promotion of worker health	Regular Training about Stress management is provided.
Occupational health and safety	403-7	Prevention and mitigation of occupational health and safety impact directly linked with business relationship	We have deployed process for hazard identification and risk assessment , risk evaluation, risk ranking, evaluation of risk controls as per hierarchy of controls and monitoring controls.



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Occupational health and safety	403-8	Workers covered by occupational health and safety management system	All employees in organization are covered under occupational health and safety management system
Occupational health and safety	403-9	Work related injuries	No reportable incidents of work related injuries are found during reporting period
Occupational health and safety	403-10	Work related ill health	No reportable incidents of ill health are found during reporting period
TRAINING & EDUCATION			
Training & Education	404-1	Average hours of training per year per employee	4.75 Hour
Training & Education	404-2	Programs for upgradation employee skills and transition assistance program	Manufacturing, Quality Control, Packaging, Quality Assurance, Soft skills
Training & Education	404-3	Percentage employee receiving regular performance and career development reviews	100 % All employees are appraised at least once in a year
HUMAN RIGHTS			
Diversity and Equal opportunity	405-1	Diversity of governance bodies and employees	Whole organization – Male 451 , Female 3 , Women diversity – 0.66%
Diversity and Equal opportunity	405-2	Ratio of basic salary and recruitment of women to men	Similar Salary is given for Similar Job profile
Non discrimination	406-1	Incidents of discrimination and corrective actions taken	No incidents are found related with discrimination while recruitment, giving training, benefits and while exit of employees from company.



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Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We have works committee which is independently elected by workers. This committee forms basis for collective bargaining with management on various worker issues. We are regularly assessing suppliers on CSR risks. No such risk is identified yet related to freedom of association and collective bargaining.
Child labor	408-1	Operations and suppliers at significant risk for incidents of child labor	We are not employing any person who is still a Child as per legal norms. Their age proof document is verified while recruitment.
Forced or compulsory labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No incidents found
Human Rights Assessment	412-1	Operations that have been subject to human rights reviewed or impact assessment	Director and functional heads are meeting regularly to evaluate impact on human rights considering nature of business and process employed. Regular trainings are provided to employees about respecting human rights and report promptly in case of any violation is there.
Human Rights Assessment	412-2	employee training on human rights policies or procedures	All employees are undergoing training about Human rights as per training plan. All new employees are given training about human rights at the time of induction.
SUPPLIER SOCIAL ASSESSMENT			
Supplier social assessment	414-1	New suppliers that were screened using social criteria	All new suppliers are undergoing CSR assessment, CSR audits to evaluate their compliance with social criteria including labor and human rights. Also suppliers are asked to sign code of conduct that includes compliance with social requirements.
Supplier social assessment	414-2	negative social impacts in the supply chain and actions taken	During CSR assessments & CSR audits, no non compliance is identified related to social criteria for all existing suppliers. Hence no actions are required.
CUSTOMER HEALTH & SAFETY			
Customer Health & Safety	416-1	Assessment of health and safety impacts of product and service categories	No significant impacts are reported during disclosure period
Customer Health & Safety	416-2	Incidents of non compliances concerning the health and safety impacts of products and services	No adverse impact on customer health & safety reported during disclosure period

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CUSTOMER PRIVACY			
Customer Privacy	418-1	substantiated complaints concerning breaches of customer privacy and losses of customer data	No customer complaint related to breach of customer privacy / loss of customer data is found during reporting period.