



C.L. Gupta Exports Ltd.

Sustainability Report 2024

Inspiration To Create A Better Living.



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REGISTERED OFFICE
C.L. Gupta Exports Ltd.
DPT-337, DLF Prime Towers, Delhi
India

CORPORATE OFFICE
18 Km. Stone, Delhi Road,
Vill. Jivai, Uttar Pradesh 244221
Phone : +91 591-2477000
Email : info@clgupta.com

CONTACT POINT FOR QUESTIONS ABOUT THE REPORT OR REPORTED INFORMATION

The report has followed the reporting principles of GRI Standards.
Any discrepancy in the content, data or feedback on the report should be addressed to:
Mr. Pravendra Kumar Tiwari
V.P, C.L. Gupta Exports Ltd.
Email: pravendra.tiwari@clgupta.com



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Shared Responsibility & Strategic Partnership

Over the last 30 years, C L Gupta Exports has grown from a small glass furnace to a global name in home décor and furniture — driven by craftsmanship, innovation, and purpose. As buyer expectations evolve to include compliance, sustainability, and ethical sourcing, we have proactively aligned our practices to meet these standards — not as a trend, but as a commitment.

Today’s global market is uncertain and demanding. Rising costs, regulatory changes, and certification requirements increase pressure on manufacturers, yet pricing structures rarely reflect these added responsibilities. Cutting corners is not an option — ethical, compliant production must be valued fairly.

We believe in partnerships built on trust and transparency. Our continued investments in sustainability, social impact, and responsible manufacturing reflect our long-term vision. Together with our buyers, we aim to shape a future where business success goes hand in hand with shared values and collective responsibility.



Ajay Gupta
(Chairman)

C L Gupta Exports: A Purpose-Led Journey



Raghav Gupta
(Vice - Chairman)

From a modest glass furnace to a global leader in home décor and furniture, our 30-year journey has been rooted in craftsmanship, innovation, and integrity. As buyer expectations now include sustainability, compliance, and ethical sourcing, we have proactively embedded these principles into our operations — not for trends, but as a lasting commitment.

In today’s uncertain global market, rising costs and evolving regulations pose real challenges. Yet, pricing often fails to reflect the cost of responsible manufacturing. For us, cutting corners isn’t an option — quality and ethics must be valued.

We believe in long-term partnerships based on trust and shared responsibility. Our continued investments in sustainability, ethical sourcing, and community welfare reflect our vision for a better future — where success is defined not just by profit, but by purpose.



From Craftsmanship to Commitment: Our 30-Years Journey



Gaurang Gupta
(Director)

From a modest glass furnace to a globally recognized leader in home décor and furniture, our 30-years journey has been defined by craftsmanship, innovation, and unwavering integrity. As global buyer expectations have evolved to include sustainability, compliance, and ethical sourcing, we have consciously and proactively embedded these principles into every layer of our operations — not as a response to trends, but as a reflection of our enduring values.

In today’s unpredictable global market, exporters face rising input costs, evolving regulations, and mounting certification demands. Despite these pressures, pricing structures often fail to reflect the true cost of responsible and ethical manufacturing. Yet, for us, cutting corners has never been an option — we firmly believe that quality and integrity must be valued and upheld at all costs.

We see our buyer relationships not just as transactions, but as long-term partnerships grounded in trust, transparency, and shared responsibility. Our continuous investments in sustainable practices, ethical sourcing, and community development are not just part of our business strategy — they represent our vision for a future where commercial success and social impact move forward hand in hand.



C.L. Gupta Exports works on its own Sustainability roadmap and manual for all its clients and go beyond our goals. As a group, we want ourselves to be pioneer in the industry for our Sustainability initiatives & achievements.”



C.L. Gupta Eye Institute: Vision for All

We look forward to expanding our outreach and continuing our mission to serve and uplift the underserved — with dignity and without discrimination.

Mrs. Shikha Gupta

(TRUSTEE C.L. GUPTA CHARITABLE FOUNDATION)

Guided by the philosophy of “Vision for All,” the C.L. Gupta Eye Institute began its journey with limited yet committed resources. Over the last decade, we’ve witnessed tremendous growth — made possible by the dedication of our team and support from like-minded external partners. Their relentless efforts have helped us bring quality eye care within reach for all, regardless of economic or social background.

Our self-sustaining charity model, inspired by L.V. Prasad Eye Institute, Hyderabad, has proven highly effective. One of the most touching moments we witness is the pure joy on a young girl’s face when she wears glasses for the first time and can finally see the world around her.

Today, the Institute actively reaches out to remote villages and Anganwadi centers — screening children and adults alike to eliminate curable blindness. Thanks to these efforts, over 200 villages have been declared avoidable-blindness-free.

Our C.L. Gupta School of Optometry is another pillar of this mission, delivering world-class education and empowering more than 100 students who now serve across India.

Empowering girls and women remains a driving force behind our work. Through a sharp focus on **Sustainability, Nurturing, Empowerment, and Health (SNEH)**, we help women complete their education, manage households, and acquire livelihoods. Whether through art or organic farming, we aim to uplift not just individuals but entire families — transforming mindsets and living standards.

I extend heartfelt thanks to the entire team for their unwavering commitment.

We look forward to expanding our outreach and continuing our mission to serve and uplift the underserved — with dignity and without discrimination.

SNEH: Collective Action & Social Impact



Mrs. Deepti Gupta

Co-founder, Project SNEH



SNEH represents the spirit of collective action — turning challenges into opportunities. This has been clearly demonstrated through our ability to deliver high-quality orders on time. During the COVID-19 pandemic, the women of SNEH played a crucial role by producing and supplying 10 lakh masks to public authorities.

Over the past two years, we’ve developed more than 100,000 handcrafted products, distributing them across global markets. Our team of women artisans has grown from 17 to 100, and in total, we’ve empowered over 300 women by equipping them with valuable skills and expertise.

SNEH is not just a program — it is a platform for transformation, independence, and sustained livelihoods.



ABOUT THE REPORT

GRI Disclosure 2-2, 2-3

The report is a portrayal on the outlines of our Sustainability journey – encompassing our beginnings, our current trajectory, and the integration of Sustainability into all facets of our operations.

C.L. Gupta Exports is delighted to present to you the first Sustainability Report, which demonstrates our performance and strategy in light of the current business landscape. The report offers both quantitative and qualitative data about this year’s key non-financial performance indicators. We intend to encourage transparency, accountability, and stakeholder trust in our commitment to ethical business practices that create value in the short, medium, and long term.

This report encompasses our vision of Sustainability into our operations because we believe that Sustainability performance and business growth go hand in hand. We consistently strive to achieve our Environmental, Social, and Governance (ESG) objectives, supported by a robust governance framework. Our aim is to take a leadership role in effecting positive change and making a meaningful impact on both people and the planet. We determine the most relevant and substantial impact for each reported measure - based on our understanding of our business, the markets in which we operate, and the nature of the impact.

Reporting period

The reporting period of C.L. Gupta Exports for its first Sustainability Report is **January 2024 to December 2024**. Being a sustainable business is our promise and acting as a force for good is our objective, hence we pledge to remain committed to reporting on our Sustainability performance on an annual basis. While the financial reporting period spans from April 2022 to March 2023, we plan to align it with the Sustainability reporting period in subsequent years.

Reporting Standards

We followed the Global Reporting Initiative (GRI) Standards (updated version 2021) that **complies with the requirements specified in ‘Reporting with reference to the GRI Standards.’** The Standards are used to effectively convey the organization's Sustainability performance and to promote openness and accountability. This report is also aligned to 17 United Nations Sustainable Development Goals (UN SDGs).

Reporting Scope & Boundary

The Sustainability report encompasses information regarding the Moradabad operations in India, primarily focusing on materials such as metal, wood, stone and glass. The report does not include information about international operations.



Organizational Overview

- Company Profile
- Corporate Governance

COMPANY PROFILE

GRI Disclosure 2-1, 2-6, 2-7



65+

Years of industrial experience



3.2 Million sq ft.

of manufacturing space



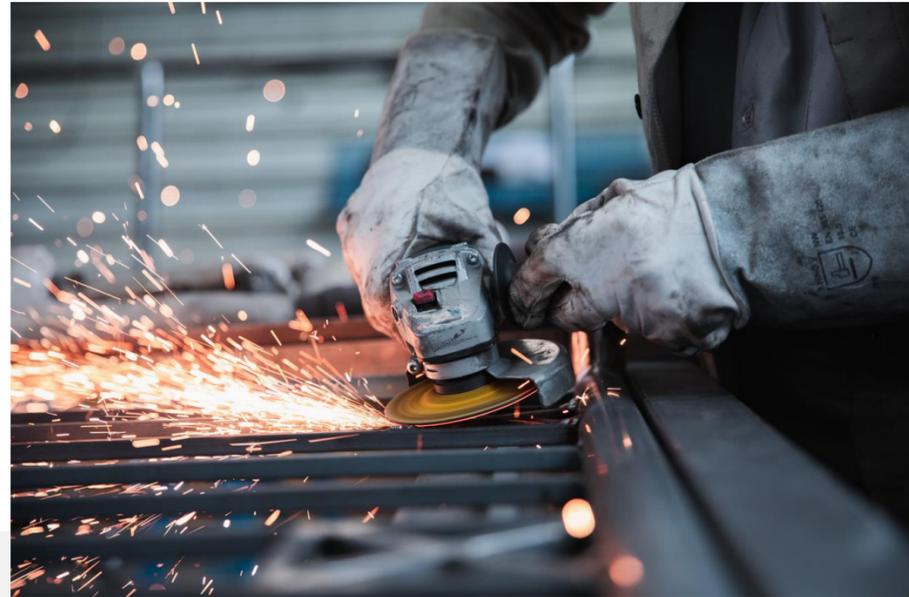
6k+

Engineers, Craftsmen, Designers & Management



40+ Countries

Distribution and reach with global retailers



“At C.L. Gupta Exports, we bring the creative concepts to life through our state-of-the-art in-house manufacturing facility.”

With a heritage dating back even further, Shri J S Gupta started C.L. Gupta & Sons in 1942 and transformed the business from local to national trading. Initially specializing in crafting metal utensils from the traditional Bartan Bazaar in Moradabad, the company started serving domestic market and British colonies with hand-crafted products.

As a pioneer organization we started our exports in 1955. Our journey began with a vision of versatility, making us industry leaders in crafting metal, wood, glass, and stone handicrafts. We manufacture custom decor, furniture, and lighting products tailored to customers' unique needs.

Today, the legacy continues as the fourth and fifth generation of the family carries the torch of ambition forward. At C.L. Gupta Exports, we are unwavering in our commitment to provide the best possible service to our customers through our wide range of products and services.

We are not only a market leader in most of our business segments in India but also hold a significant global presence in select areas, with market penetration in USA, UK and Europe.

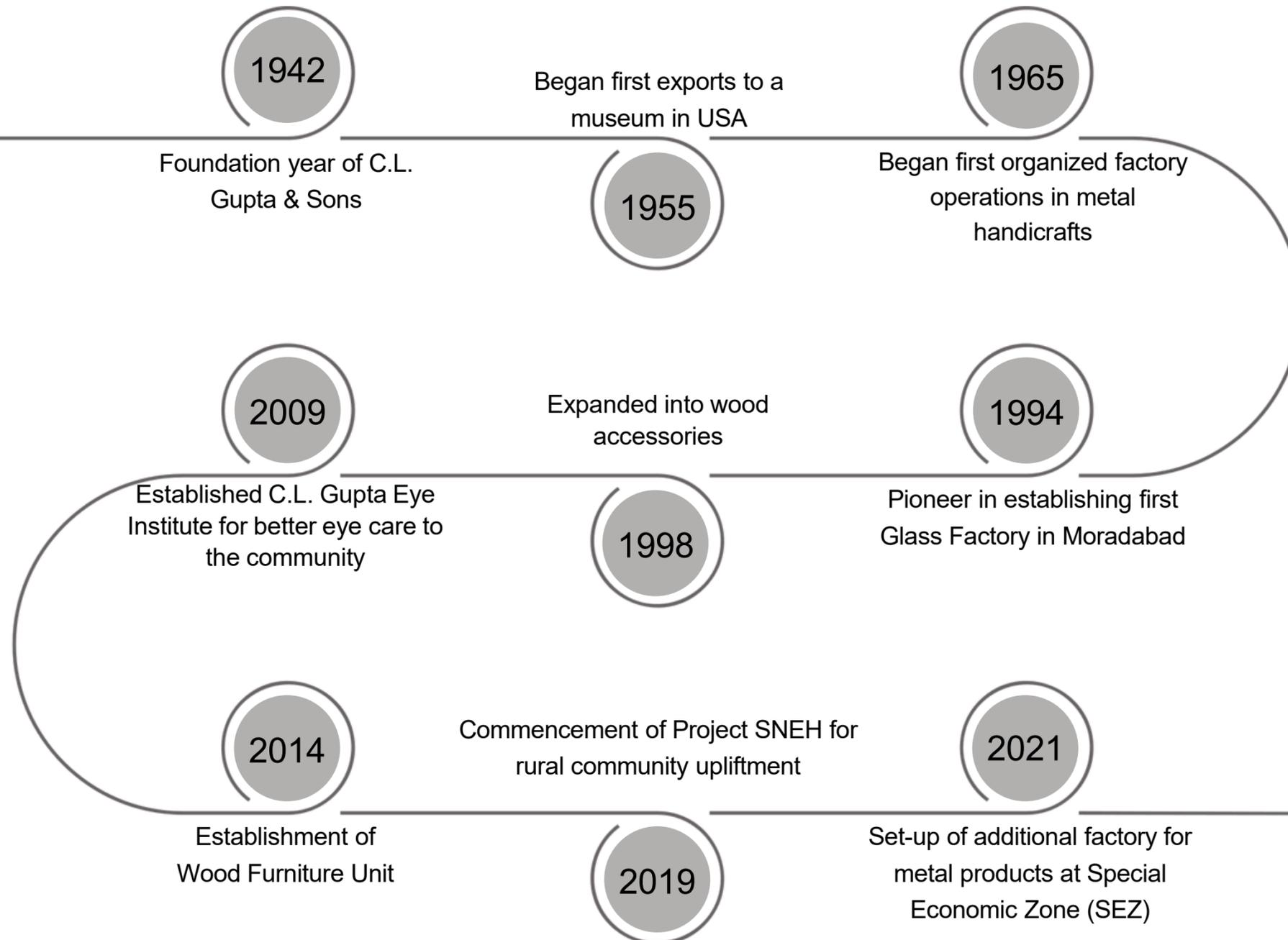
At C.L. Gupta Exports, we are personally invested in guaranteeing the flawless quality of products that undergoes a meticulous series of quality checks at each stage of the production cycle before being prepared for shipment, thereby meeting the stringent standards set by our customers.

We also recognize Sustainability as a cornerstone of our business strategy, not merely a fleeting trend, and actively integrate it into every facet of our operations.

For more details, please visit our [website](#).



CRAFTING OUR LEGACY: DECADES OF MILESTONES

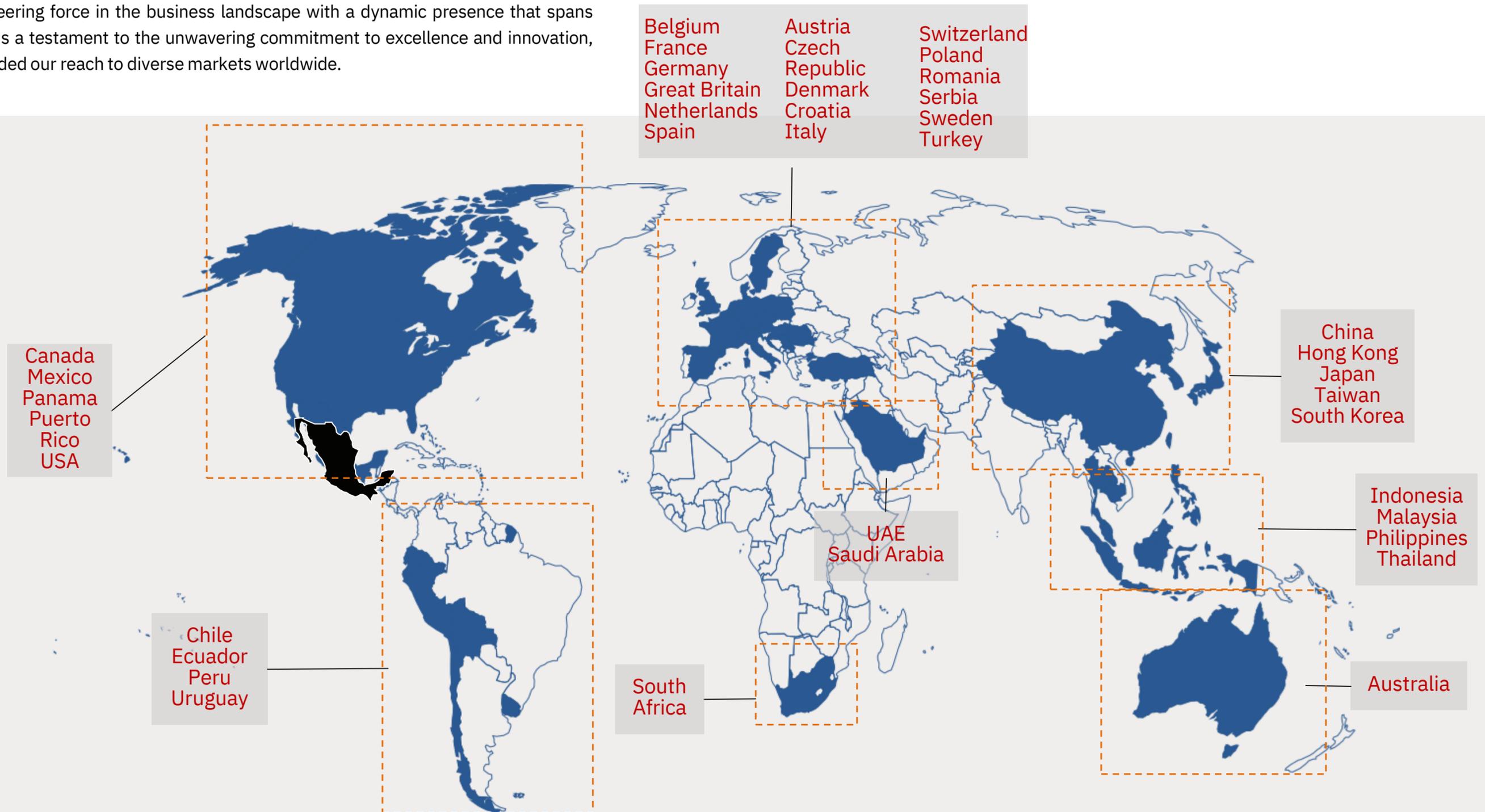




SPANNING THE GLOBE BEYOND LIMITS

GRI Disclosure 2-1, 2-6

C.L. Gupta Exports has a pioneering force in the business landscape with a dynamic presence that spans across the globe. Our journey is a testament to the unwavering commitment to excellence and innovation, as we have successfully expanded our reach to diverse markets worldwide.



CHOOSING RIGHT, GROWING STRONG: A DAILY COMMITMENT

GRI Disclosure 2-22

In the constantly evolving landscape of business, societal expectations, and global dynamics, the governance body serves as the guardian of the organizational compass, ensuring that its purpose and values remain not only relevant but also reflective of the entity's evolving ethos.

➤ OUR VISION

To become most trusted sourcing destination for products we manufacture



➤ OUR PURPOSE

To be an organization of choice for all our stakeholders

➤ OUR MISSION

To become world's leading export house of home decor and furniture by adopting latest technologies & process excellence approach to enhance everyday life experience of end customers.



➤ OUR VALUES



We would always be honest and upfront



We believe in doing the right things



We take care of our people and planet



We keep customers at heart of all our activities

PRODUCT PORTFOLIO

GRI Disclosure 2-6

In the intricate process of fabrication, our skilled artisans meticulously shape raw materials, infusing life and character into each piece. The finishing touches are applied with a keen eye for detail, enhancing textures, colors, and surfaces, transforming the ordinary into the extraordinary and assembled with meticulous attention.

Our commitment to quality is not just a promise but a tangible reality in every carefully curated item. As each piece undergoes our diligent packing process, we ensure that it not only reaches its destination unscathed but also retains the essence of its creative journey.



WOOD

We specialize in both native and imported wood and veneers, utilizing skilled personnel and advanced equipment to craft cutting-edge wooden furniture and accessories for every home category.



METAL

We use industry-leading procedures and equipment to produce high quality and finishes in our products, from die casting to sheet, wire, and pipe fabrication. We work with metals such as aluminum, steel, brass, and copper.



GLASS

We preserve the 200-year-old craft of mouth blown glass & employ the most skilled artisans to manufacture our glass products in our in-house glass furnace.



STONE

We specialize in marble stone and provide a variety of tabletops and furniture products. To accommodate our diverse multi-material product line, the in-house processed stone is carved into distinctive profiles.

Our Commitment Towards Customers

At C.L. Gupta Exports, we craft stories that resonate with the beauty of artistry and the precision of craftsmanship. We specialize in creating exquisite handicraft items from metal, glass, wood, and stone.



CORPORATE GOVERNANCE

GRI Disclosure 2-1, 2-9, 2-12, 2-16, 2-23, 2-24

Governing for a Sustainable Future

Strong governance procedures are the building blocks of a successful & sustainable organization, enabling us to implement a set of principles that ensure that the company is a force for good in business, society, and the environment. This is especially crucial for manufacturing companies with intricate operations and diverse stakeholders, such as employees, customers, suppliers, and investors.

Our organization is based on a strong bedrock of corporate governance that outlines our operations, business actions and possible outcomes. Our stringent governance policies and business strategies are examined with due diligence to ensure that they are in harmony with the current external environment and course correction measures are implemented as needed.

Our governance initiatives have yielded long-term benefits, not only in terms of financial value, but also in terms of intangibles such as more significant reputation and goodwill, allowing us to maintain our emphasis on value creation.

C.L. Gupta Exports, a family-owned business, maintains a robust governance framework with a distinctive focus on the role of its Board of Directors. Comprising directors are exclusively from the same family who hold shares in the company. The board plays a pivotal role in overseeing critical aspects such as business establishment, overall operations, financial management, and profit and loss management.

Moreover, the Board takes a proactive approach by establishing various steering committees, each dedicated to overseeing a specific operational or functional area. These committees, led by directors and supported by function-specific executives, operate on a day-to-day basis & address routine matters efficiently. However, in the case of major issues or decisions requiring final approval, the steering committees refer these matters to the board of directors.

Subsequently, the Board convenes meetings only when necessary to deliberate on and decide matters of significance, reflecting a streamlined and effective governance structure at the organization.



Steering Committees Governed by the Board



Sustainability & Quality

Develop and refine Sustainability and quality strategies & align goals with overall business strategy by setting long-term objectives and KPIs & building partnerships for Sustainability



Facility Capacity & Capability Development

Develop and refine strategies for factory capacity and capability development, assess capacity planning, evaluate and adopt new technologies to enhance manufacturing capabilities



Infrastructure Development & Governance

Develop infrastructure strategies with overall business objectives, ensuring compliance with regulations and industry standards by identifying & mitigating risks



Financial

Develops strategic financial planning, investment strategy, capital planning & debt management, formulate and review financial policies, and provide financial guidance to support informed decision-making



Administrative

Manage and maintain organizational facilities, ensuring a safe and conducive working environment; Oversee facility improvements, renovations, and expansions; Implement Sustainability practices for facilities management

BOARD OF DIRECTORS

GRI Disclosure 2-9, 2-12

GUIDED BY VISION & EXPERTISE

To carry out its responsibilities and function with higher value creation, the C.L. Gupta Exports' Board receives regular updates from management on the work, including progress reports on vision targets, employee safety parameters, renewable energy setups, and employee learning enhancements.

Each of the 13 Board members has an in-depth knowledge & generation long experience in their relevant areas of expertise and contributes to the Board's competencies at the level of the full Board and in the committees named below :

- Environmental, Health & Safety Committee
- Grievance Redressal Committee
- Fair Trade Committee
- Social Performance Team Committee
- Works Committee
- Internal Complaint Committee



The board is responsible for setting the company's strategic direction, overseeing management, and ensuring that the company complies with all applicable laws and regulations. In addition, the board has the responsibility to stakeholders to ensure that the company is managed in a sustainable and responsible manner.”



AJAY GUPTA
Chairman



RAGHAV GUPTA
Vice Chairman



TEEVRA GUPTA
Managing Director



ANIL GUPTA
Director



PRABHAKAR GUPTA
Director



MUDIT GUPTA
Director



PAARTH GUPTA
Director



GAURANG GUPTA
Director



VIGHNESH GUPTA
Director



RAMIT GUPTA
Director



PRANIT GUPTA
Director



NISHI RASTOGI
Independent Director



PRADEEP AGARWAL
Independent Director



We strive to create a work environment that is fair, just, and conducive to productivity for all employees. Additionally, the company offers a transparent and uniform procedure for addressing concerns, managed either by the Human Resource Department (HRD) or the senior management. Consequently, compliance becomes a vital element of maintaining good corporate governance.

CODE OF CONDUCT [\(Link to policy\)](#)

GRI Disclosure 2-23, 2-24

The Code of Conduct at C.L. Gupta Exports clarifies our mission, values and principles, linking them with standards of professional conduct. As we expand the borders of our Company, we also expand the laws with which our Company needs to comply. Our Code applies to all employees, officers and directors of any C.L Gupta Exports company, subsidiary, and controlled affiliates, wherever we may work. We also expect our assigned workers, agents, consultants and others doing business on our behalf to hold themselves to the same ethical standards as stated in this Code and to the specific policies for which we request their compliance.

To evidence our commitment, the Company’s Board of Directors has adopted this new Code of Conduct – The Power of Integrity. It summarizes the principles that should guide our actions in the global marketplace as we strive to be the best in everything we do. Our Code of Conduct promotes not only “doing things right” but also “doing the right thing.”

GOVERNING POLICIES

GRI Disclosure 2-16, 2-23, 2-24, 2-25, 2-26

C.L. Gupta Exports is dedicated to upholding its reputation and integrity by adhering to relevant laws, regulations, policies, and ethical standards in all the markets it serves. Every employee is required to comply with these policies for effective implementation of embedded organizational strategies, operational policies and procedures.

These policies have been instituted to foster a strong corporate culture while maintaining smooth business operations and are formulated around broad aspects such as Corporate Governance, Sustainability, and CSR.

KEY POLICIES

We are committed to Environmental, Social, and Governance (ESG) policies and continuously striving to make them more comprehensive and value creating for our stakeholders

ENVIRONMENT

- Chemical Management Policy
- Waste Management Policy
- Environmental, Health & Safety Policy
- Conflict Mineral Policy

SOCIAL

- Training & Development Policy
- Child Labour Policy
- Welfare Policy
- Conflict Mineral Policy
- Supplier Management Policy
- Corporate Social Responsibility
- Animal Welfare Policy
- Human Rights Policy

GOVERNANCE

- Anti-Sexual Harassment Policy
- Anti-Corruption & Bribery Policy
- Anti-Discrimination Policy
- Grievance Redressal Policy
- Independence Policy
- Sustainable Compliance Management Policy



INDUSTRY ASSOCIATIONS

GRI Disclosure 2-28

In the pursuit of sustainable and responsible business practices, C.L. Gupta Exports recognizes the pivotal role played by Industry Associations in shaping the trajectory of our industry.

Industry Associations serve as collective pillars, bringing together businesses, sharing knowledge, and advocating for common interests.

As we embark on the journey to compile our Sustainability Report, it is imperative to underscore our active engagements with these associations, which act as catalysts for industry-wide collaboration, standards, and innovation. We are associated with the following industry associations that showcases our commitment to aligning with sector-specific best practices and contributing to the collective advancement of sustainable business in our industry.



Federation of Indian Chambers of Commerce & Industry (FICCI)



Federation Of Indian Export Organizations (FIEO)



Export Promotion Council for Handicrafts (EPCH)

AWARDS & CERTIFICATIONS

Over the years, we have been honored to receive numerous awards and recognitions that underscore our dedication to innovation, Sustainability, and exceptional business practices. Over last 25 years, we have been receiving ‘Top Export Award’ almost every year and these accolades serve as a testament to the hard work and collective efforts of our team.

As we strive for continuous improvement and industry leadership, these awards motivate us to reach new heights in delivering quality products and services. In this section, we proudly present a glimpse into the distinguished awards and recognitions over the last few years that highlight our achievements and reinforce our position as a trailblazer in our field.

2016-17 

Top Export Award for All Handicrafts Export Promotion Council for Handicrafts

2018-19 

Top Export Award for All Handicrafts Export Promotion Council for Handicrafts

2019-20 

Top Export Award for All Handicrafts Export Promotion Council for Handicrafts

2020-21 

Top Export Award for All Handicrafts Export Promotion Council for Handicrafts

Sustainability Integration

- Our Sustainability Journey
- Sustainability Strategy



OUR SUSTAINABILITY JOURNEY

- Installed on-site Solar System – 2MW
- Skill Development Training and Employment of local women

2018



Obtained Higg's Membership

- Obtained ZLD status
- Installed Rainwater Harvesting System – 300KL
- Obtained GMP & PEFC Certification
- Signed 5 MW third party renewable Power Purchase Agreement (PPA) for Solar Energy
- Start of Malnutrition free Moradabad Project

2019



- Commencement of Project SNEH for rural community upliftment

- Training of farmers on Organic farming to build Agricultural Sustainability

- Commencement of Project SNEH for rural community upliftment

2020



2021

- Obtained Global Recycled Standard GRS

2022



- Obtained International Renewable Energy certificates (I-RECs)

2023



- Installed Rainwater Harvesting System – 380KL
- Total installed on-site Solar capacity reached to 3.6 MW
- Started withdrawal of Solar energy from offsite third-party 5 MW solar power plant
- Setting up carbon reduction goals referring to SBTi
- Increased shared of renewable energy through offsite solar PPA
- Initiating first Sustainability report based on GRI Standards & UN SDGs
- Prepared Sustainability Strategy and Roadmap
- 1,00,000 Total free surgeries performed at C.L. Gupta Eye Institute

2024





SUSTAINABILITY STRATEGY

GRI Disclosure 2-22

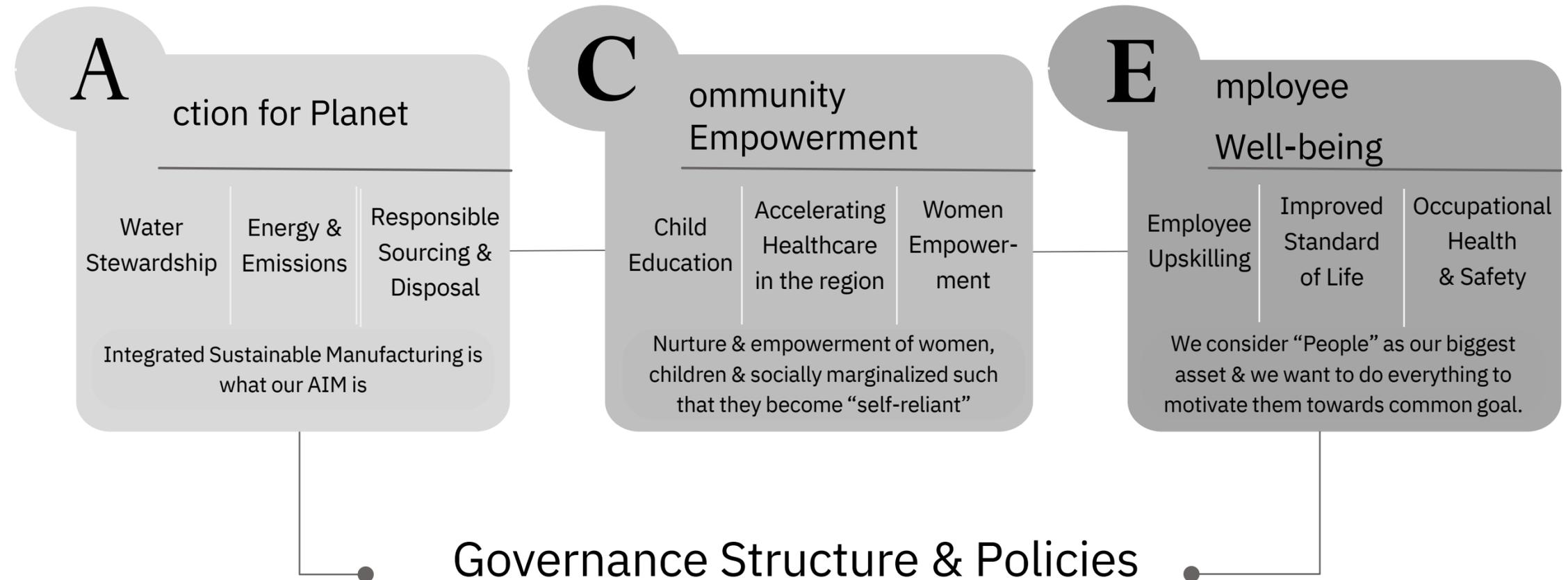
C.L. Gupta Exports understands that the impact of our business on the environment and society is interconnected and has a ripple effect on all our stakeholders and the planet.



Sustainability is embedded in C.L. Gupta Exports' culture, and it guides all our decisions, be it related to our own operations or engaging with supply chain partners & communities. We use our leadership & positive influence to serve & uplift our planet, employees & communities.

Our Sustainability strategy, "ACE" is designed to accelerate our existing Sustainability initiatives to bring about a unified & real impact. And the 3 pillars (Action for Planet, Community Empowerment & Employee Well-being) are anchored by our strong foundation of governance structure & policies that guide our everyday business & decision-making. This way we aim to weave our powerful yet segregated initiatives into "Integrated Sustainable Manufacturing" while empowering our employees & community in this larger journey for good.

We intend to "ACE" the action for planet, our people & communities.



We want to ensure that whatever we do is ethically correct, regulatory compliant & happens for larger good



SUSTAINABLE ENVIRONMENTAL PRACTICES

Every Step Counts, C.L. Gupta Exports believes in creating a Greener Future for a better living



PROGRESS TILL 2024

STRATEGY PILLARS

GOALS FOR 2030

KEY PERFORMANCE INDICATORS



CLEAN ENERGY & LOW EMISSION TRANSITION

Decarbonize operations across value chain and be on track towards SBTi based emission reduction targets

- 1 SBTi validated carbon reduction targets in place by 2027
- 2 Scale-Up Renewable Electricity Sourcing by 75% by 2030
- 3 Increased use of alternative & cleaner energy sources for energy needs (e.g. Wood waste used to run boilers)

- Achieved 68.23% renewable electricity share
- Renewable energy share increased from 1.8% in 2022 to 14.96% in 2024
- Drawing 5MW solar energy from third party offsite open access solar power plant since 11/2024
- Increased on-site Solar capacity from 1.6 MW to 3.6 MW in 09/2024
- Reduced diesel generator use by 60% from 09/2024
- Increased energy efficiency by installation of Variable Frequency Drive (VFD) on various machines & LED lights



WATER STEWARDSHIP

Continue to maintain & scale up water-positive impacts across business operations

- 4 Sustain Zero Liquid Discharge & groundwater recharge through Rainwater Harvesting
- 5 Increase Water Resource Efficiency Rate at facility
- 6 Enhance WASH initiatives in the community

- Declared a Zero Liquid Discharge Facility with fully operational STP & ETP plants; 3rd party ZLD certification by CSIR, NEERI, AMU, JMI and CPCB
- Net water positive- recharged more groundwater (90.5 ML in 2023) than extracted (127.30 ML in 2024)
- Reduced per day water withdrawal by 52% in 2024, compared to 2017
- Built 12 Community Toilet Blocks



RESPONSIBLE SOURCING & DISPOSAL

Implement responsible sourcing practices across transparent supply chains & further adopt sustainable waste management approaches within the factory operations

- 7 Use 100% FSC & PEFC certified Solid Wood by 2030
- 8 Establish transparent and traceable supply chain by 2030
- 9 Increase % share of Reused and Repurposed Materials

- 35% wood from certified sources (FSC & PEFC)
- GRS recycled Aluminum & glass (post-consumer)
- Wood waste is used in boilers in factories
- Segregation of hazardous waste is done, and list is maintained with the mode of disposal and quantity



SUSTAINABLE SOCIAL PRACTICES

Every Step Counts. We consider People as our biggest asset

STRATEGY PILLARS

GOALS FOR 2030

KEY PERFORMANCE INDICATORS

PROGRESS TILL 2024

COMMUNITY EMPOWERMENT

Improve the quality of life for people in our local communities

- 10 Align CSR strategy with overall ESG vision and strategy
- 11 Increase Women Participation in Skill Development Activities and enhance their self-reliance

- Provides eye treatment through its 29 vision centres; 903625 persons screened, more than 2 Lakh OPD, 40,000+ surgeries conducted and 126+ villages declared blind free.
- Poshan Vatican program, powered by organic farming for school students.
- The CSR project - SNEH - caters to women empowerment & vocational skills.
- Financial assistance for meritorious college/ school students who are financially unstable.
- 2336 children nourished out of 2447 provided malnutrition kits.

EMPLOYEE WELL-BEING

Empower the workforce towards common goal & prepare them with future-fit skills that nurtures creativity & Sustainability

- 12 Increase No. of individual Training Hours and achieve 100% completion for basic Sustainability-related courses
- 13 Sustain Zero fatalities within premises and reduced Lost Time Incident Rate (LTIR)
- 14 Support decent living standards for workforce and their associated families

- Annual Training Calendars are published
- ESIC Dispensary on-site
- Training imparted to upskill 20+ mid-level employees on six sigma yellow belt
- Regular trainings on Ethics, Work Safety & Health, Waste & Chemical Handling and other key topics
- Zero fatal incidents within factory premises

VISION CENTRE OPD STATS

- Villages to be Declared 'Avoidable Blindness Free': 130
- Public Infrastructure: 24 Toilet Blocks
- 1 Potable Water Tank

- 15 No. of declared avoidable villages as per statistics
- 16 No. of additional toilet blocks in identified village.



Our Focus Areas

- Stakeholder Engagement
- Materiality Assessment



STAKEHOLDER ENGAGEMENT

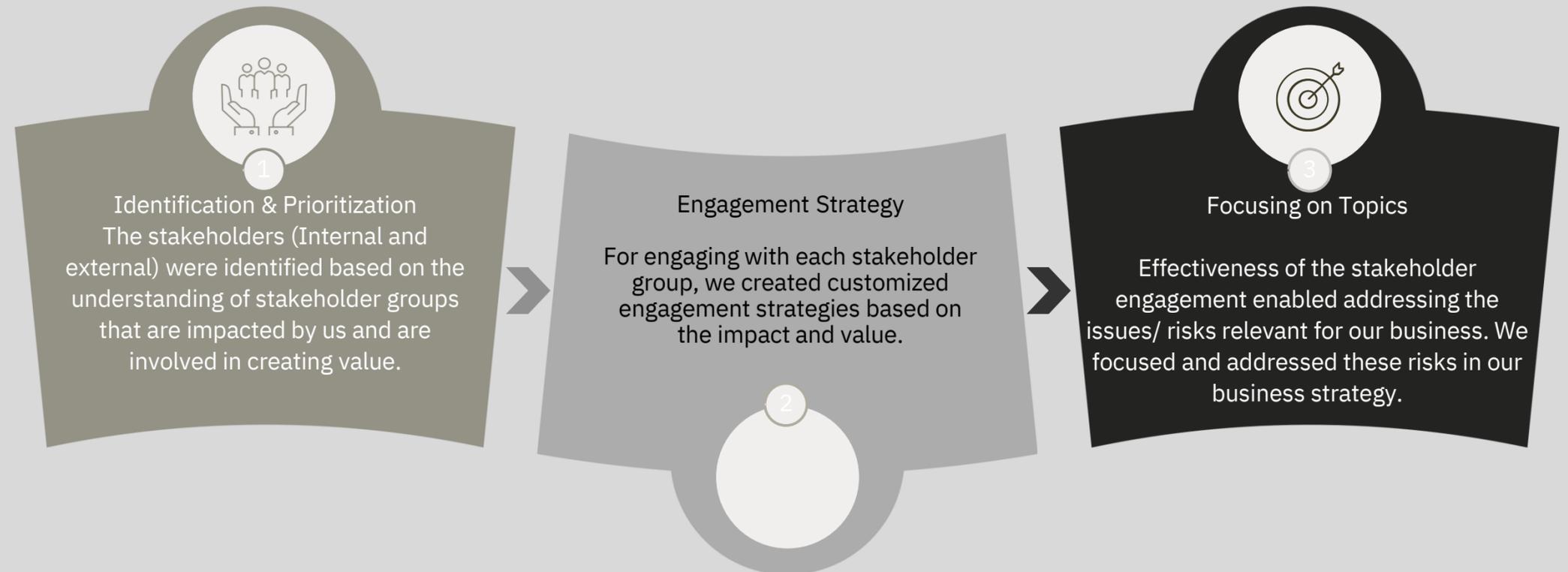
GRI Disclosure 2-29, 3-1

Understanding stakeholder perspective is our core Sustainability management practice. The discussions with stakeholders help us understand their expectations.



At C.L. Gupta Exports, our primary objective of stakeholder engagement is to have the meaningful dialogues with our stakeholders. This is critical to us for better understanding and fulfilling the expectations of our stakeholders. We engage with them regularly, which provides us with valuable insights required for strong planning and strategy. For stakeholder engagement, we identified and prioritized the relevant stakeholders, such as suppliers, employees, buyers and local communities, government agencies and regulators, industrial bodies etc. based on their significance to our organization and our operations. We engaged with the prioritized internal and external stakeholders through surveys, interviews and group discussions to understand their perspectives on Sustainability issues relevant to us.

STAKEHOLDER ENGAGEMENT PROCESS FOR ENGAGING WITH 35+ INTERNAL AND EXTERNAL STAKEHOLDERS





OUR STAKEHOLDERS

EMPLOYEES

Employees are the partners in our challenges and achievements, and we progress together in our journey through various forums

CLIENTS

We engage with our customers to address their needs and try fulfilling their requirement more than their ask

SUPPLIERS

We support our suppliers and encourage them on adopting sustainable practices

GOVERNMENT AGENCY/ LOCAL PANCHAYAT

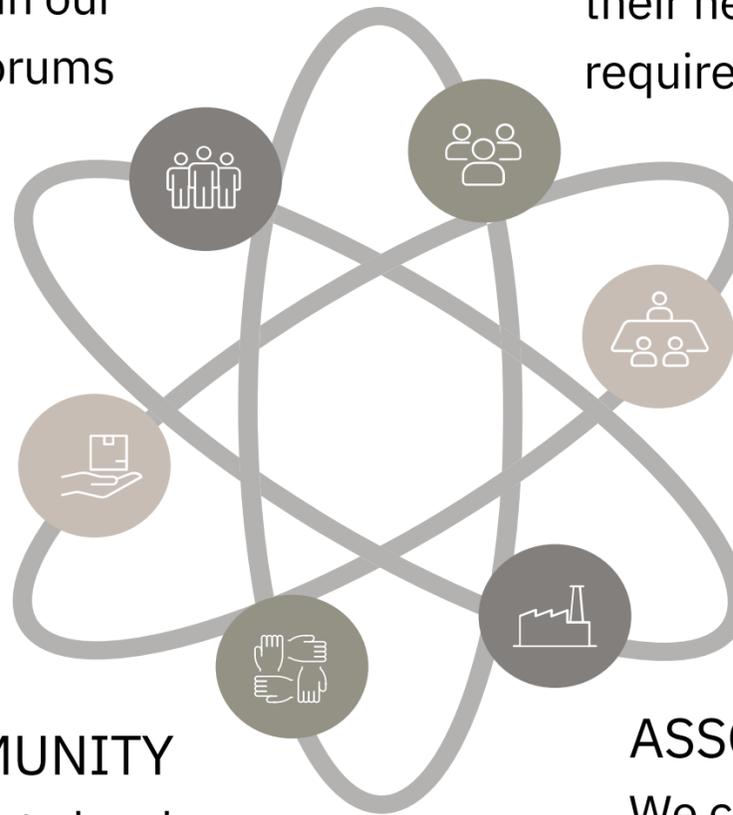
We work together and comply with the regulations

COMMUNITY

We take the responsibility to integrate local communities in our progress through various initiatives

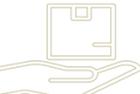
ASSOCIATIONS/ INDUSTRIAL BODIES

We collaborate with various industrial bodies and associations





STAKEHOLDER PERSPECTIVES

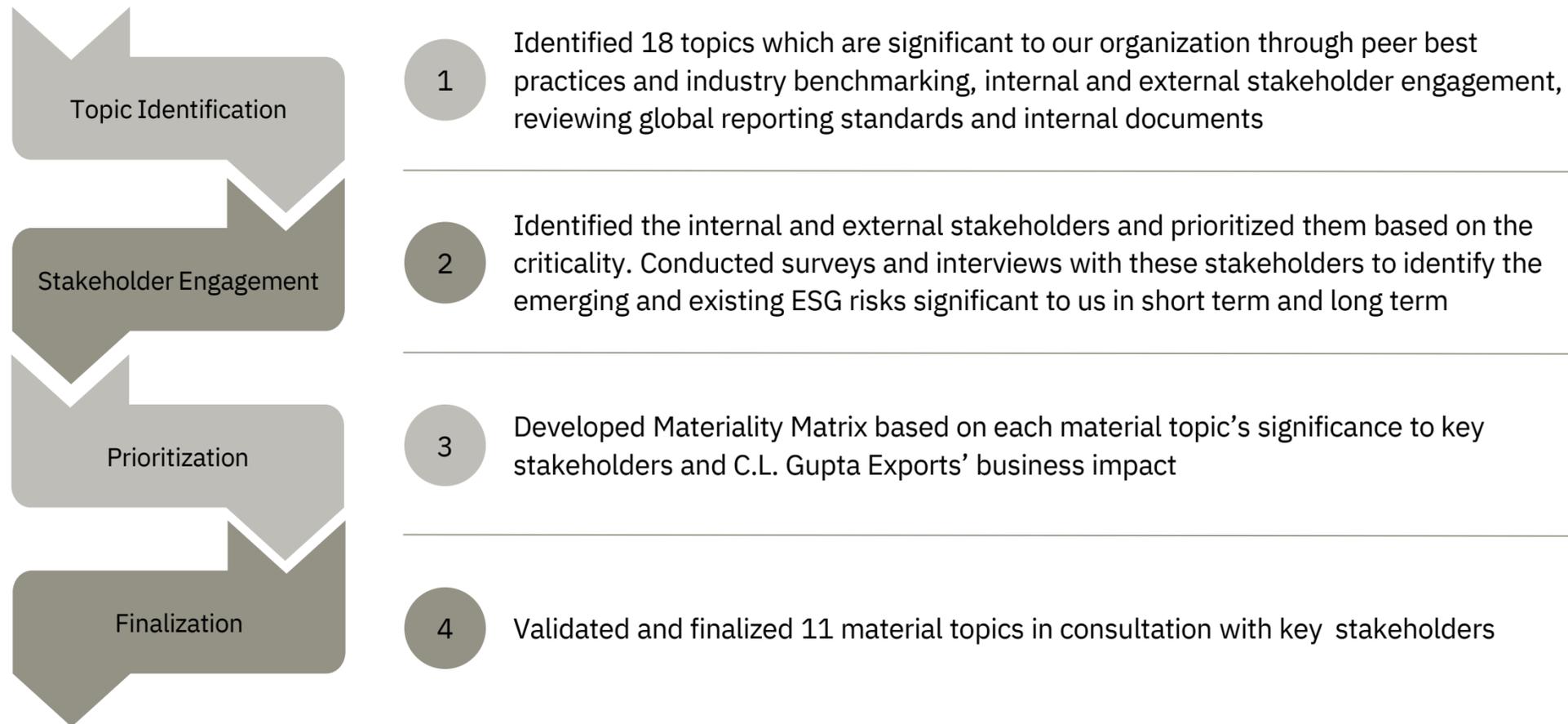
Stakeholder Group	Business Significance	Mode of Engagement	Sustainability Focus Area
 Clients	<ul style="list-style-type: none"> Competitive price Good quality Reputation On-time delivery Easy availability Product development (co-creating) 	<ul style="list-style-type: none"> Brochures & catalogues Client feedback and satisfaction survey Phone calls, emails and meetings Client visits Conferences and events 	<ul style="list-style-type: none"> Climate change Waste management Water Community
 Suppliers	<ul style="list-style-type: none"> Transparency On-time payments Supplier code of conduct Capability conversations Development and innovation 	<ul style="list-style-type: none"> Supplier assessment Website, phone calls, meetings, advertisements, emails Trainings, workshops, events Supplier audit 	<ul style="list-style-type: none"> Supplier environmental and social compliance Material Waste management Energy Health & Safety
 Community	<ul style="list-style-type: none"> Local employment Contribution to the local economy Procuring locally made products Community development Livelihood programmes 	<ul style="list-style-type: none"> Meetings Community development programs Surveys Workshops 	<ul style="list-style-type: none"> CSR Activities Security practices Local Community Market presence
 Employees	<ul style="list-style-type: none"> Skills development through regular trainings Career growth Work life balance Secure and safe work environment Wages and rewards 	<ul style="list-style-type: none"> Intranet portal Employee satisfaction survey and feedback Emails and meetings Trainings Notice board Performance review 	<ul style="list-style-type: none"> Employee well-being Occupational Health & Safety Training & Education
 Government Agencies/ Regulators	<ul style="list-style-type: none"> Support economic development License and permission Compliance 	<ul style="list-style-type: none"> Phone calls, emails, meetings Website, advertisement Public policy 	<ul style="list-style-type: none"> Anti-corruption Economic Performance Environmental and social compliance Grievance mechanism
 Associations/ Industrial Bodies	<ul style="list-style-type: none"> Collaboration /Partnerships Knowledge exchange Industry exposure Lead generation 	<ul style="list-style-type: none"> Meetings, emails Online portal Conference & workshops 	<ul style="list-style-type: none"> Training & Education Market Presence

MATERIALITY ASSESSMENT

GRI Disclosure 3-1, 3-2, 3-3

This year we have conducted a comprehensive assessment of internal and external stakeholders. Stakeholder dialogues helped us in identifying our Sustainability priorities. Below is a summary of our 2024 materiality assessment methodology. We plan to monitor and update the material topics on regular basis to capture any change in stakeholder expectations.

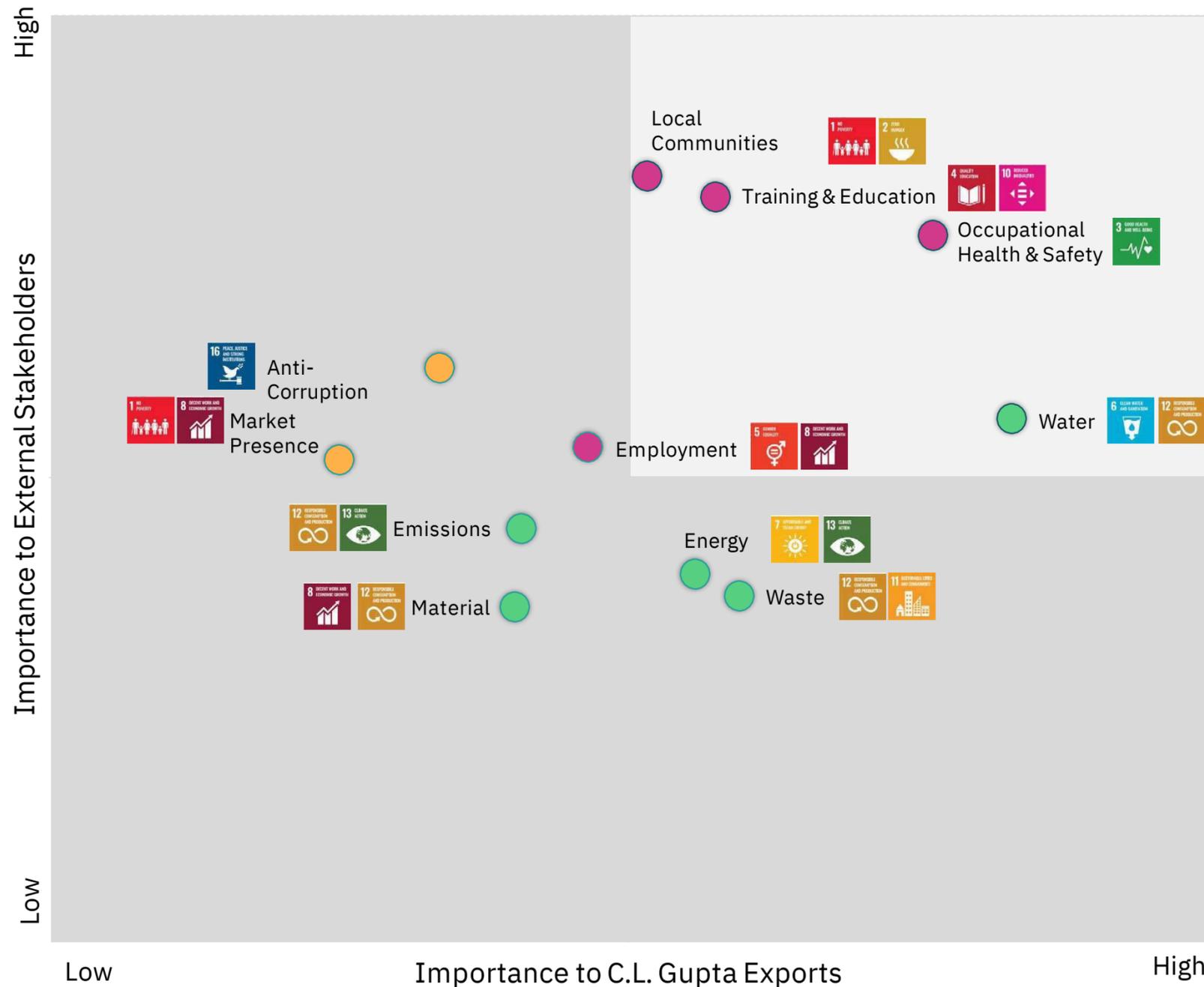
Our Materiality Assessment Methodology



We have conducted the materiality assessment for the first time. It has helped us identify and prioritize Sustainability topics that are significant to our stakeholders and our business.

MATERIALITY MATRIX

GRI Disclosure 3-1, 3-2



We have developed Materiality Matrix based on significance of the topics to our internal and external stakeholders as well as our business impact. Also, we have integrated materiality assessment findings with our Sustainability strategy, setting specific goals and action plans.

We have aligned our material topics with [United Nations Sustainable Development Goals \(UN SDGs\)](#)

Material Topics

Environment	Social	Economic/ Governance
1. Water	6. Occupational Health & Safety	10. Anti-corruption
2. Waste	7. Training & Education	11. Market Presence
3. Emissions	8. Local Communities	
4. Energy	9. Employment	
5. Material		

● Environment ● Social ● Economic/ Governance

SUSTAINABILITY PERFORMANCE

- Environment
- Social
- Economic

ENVIRONMENT

- Climate Change
- Energy
- Emission
- Materials
- Waste
- Biodiversity
- Water and Effluents – Case Study



OUR INITIATIVES ADDRESSING CLIMATE CHANGE

We believe in achieving climate neutrality, by improving our environmental performance

The manufacturing sector significantly contributes to global temperature rise, leading to unexpected widespread climate disruptions. Over the years, unprecedented droughts, heat waves, fires, and floods are leading to climate change. Despite the 2015 Paris Agreement's cooperative milestones, global actions remain insufficient. While aiming for Net Zero by 2040, more countries are committing to achieving Net Zero emissions by 2050. However, reducing emissions by 50% by 2030 is imperative to limit warming to 1.5°C.

C.L. Gupta Exports remains steadfast in its dedication to a sustainable future. Our expanding operations emphasize our commitment to responsible & sustainable manufacturing, positioning us as leaders in long-term Sustainability.

➤ Risk

Continued emission of Greenhouse Gases (GHG) from our operations is leading to weather change and impacting the availability of natural resources, for instance- water and wood. Our business depends on natural resources and continuity of the same is critical to our business operations.

➤ Impact

We acknowledge our contribution to GHG emissions, stemming from energy use and procurement, as well as upstream and downstream activities within our value chain.

Our emissions fall into three scopes: Direct (Scope 1), indirect from purchased energy (Scope 2), and emissions from our value chain (Scope 3). Focused efforts in Scopes 1 and 2 aim to shift to renewable energy sources and improve efficiency, aligning with our goal to be a leading sustainable manufacturing entity. We prioritize sustainable materials for energy-efficient products and employ rigorous waste reduction and recycling processes in production.



OUR KEY ENVIRONMENTAL INITIATIVES



Sustainable Manufacturing

- Use of recycled/reclaimed material
- Efficient use of water



Efficient Use of Energy

- Replacement of machinery consuming more energy with energy efficient system
- Adhering to Star rating system in our product categories



Use of Sustainable Chemicals

- To decrease our carbon footprint
- To save our workers from the adverse effects



Sustainable Procurement of Raw Material

- Use of recycled aluminum
- Pre consumer recycling of glass



On-site Recycling of Wastewater

- Best in class Sewage Treatment Plant (STP) and Effluent Treatment Plant (ETP) in place
- Third party inspections at regular intervals
- Zero Liquid Discharge Facility

ENHANCING OPERATIONAL EFFICIENCY

GRI Disclosure 302-1, 302-3, 302-4, 302-5

Reduction in Energy Consumption

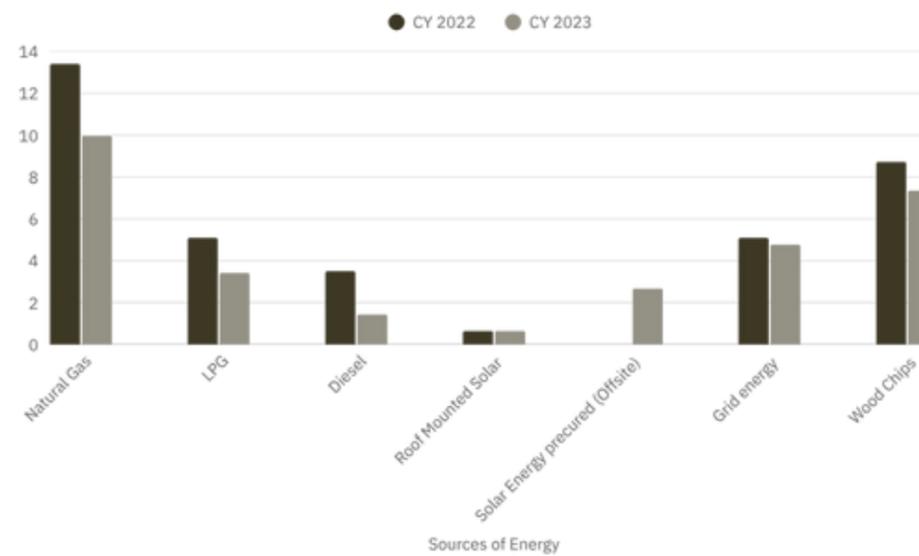
At C.L. Gupta Exports, we implement dynamic synergy of innovative technologies and strategic investments in energy conservation plans that allow us to implement steadfast energy reduction initiatives. This strategic transition showcases our firm commitment to sustainable operations, and fostering a future where responsible energy practices are at the core of our business ethos.

We spearhead a transformative approach, strategically reducing energy consumption to mitigate environmental impact. Our adoption of energy-efficient machinery has led to a substantial reduction in energy consumption within our manufacturing processes.

Pioneering projects within our facility and a holistic approach defines our pledge to minimize environmental impact, reflecting our position as industry leaders in sustainable and responsible business practices. Our approach towards energy transition includes:

- Installation of Variable Frequency Drives (VFD)
- Power infrastructure upgrade by switching to 33 KVA line from 11 KVA
- Employing fuel-efficient motors, pumps, and other equipment's
- Reduction in high-speed diesel consumption
- Installation of low power consumption equipment's across utilities
- Low-carbon cooling solutions
- Replacing the traditional lighting sources with energy-efficient lighting systems, like LED bulbs

Energy Consumption (Values in Crores of MJ)

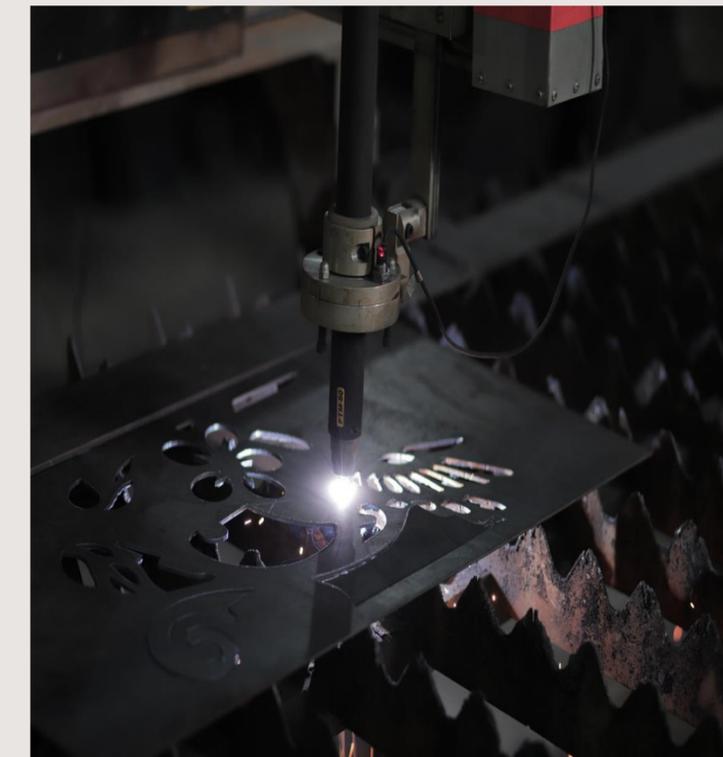


However, due to the reduced demand/orders in market for CY 2023, our energy consumed per crore of turnover (energy intensity) has increased. However, this will not hamper our unwavering dedication to sustainable practices as we intend to reduce our energy intensity ratio to save further cost, reduce GHG emissions, and improve our competitiveness in the manufacturing sector.

Energy intensity ratio (GJ/Cr INR)	CY 2024	CY 2023	CY 2022
Total revenue of the company in Cr INR	599	557	849
Energy consumed (GJ)	282060.9	278554.8	364555.62
Energy intensity ratio for the organization	470.88	500.10	429.39

Table : 01

Monthly Reduction in DG Set Diesel Consumption





DIVERSIFYING ENERGY BY INTEGRATING RENEWABLES

GRI Disclosure 302-1, 302-3, 302-4, 302-5



Sources of Energy

In this section, we illuminate C.L. Gupta Exports' energy consumption dynamics, meticulously assessing both upstream and downstream operational impacts.

Acknowledging the pivotal role of transportation, we analyzed the energy footprint of our logistics, prioritizing sustainable practices. Our dedication to renewable energy is evident, with a notable shift in CY 2024

Upgrading to a 33 KVA line eliminated the need for diesel generators, eradicating both power dripping issues and reliance on non-renewable sources. Additionally, our redesigned furnace boasts a 20% increase in fuel efficiency, leading to lower natural gas consumption in CY 23. We have also entered into the third-party Power Purchase Agreement (PPA) and initiated procurement of solar energy which is an important step towards our 2030 goal, diversifying our energy portfolio and offsetting conventional energy consumption

Sources of Energy

Sources of energy	CY 2024*	CY 2023*	CY 2022
Natural Gas (SCM)	3.15	2.62	3.52
LPG (ML)	0.00	1.39	2.09
Diesel (ML)	0.03	0.37	0.92
Solar energy (gWh)	4.21	1.81	1.81
Solar precured (gWh)	7.70	0.74	0.00
Grid energy (gWh)	5.55	13.26	14.13
Wood chips (ktn)	2.97	3.67	4.36

Table : 02

*Values are in Millions

Renewable Energy

In our unwavering pursuit of reduced energy consumption, C.L. Gupta Exports has taken a decisive leap towards Sustainability by embracing the power of renewables. We've significantly shifted from conventional electricity sources through the installation of onsite and offsite solar power plants. Our commitment reached new heights in CY 2023 with the integration of a 5 MW offsite solar power plant through open access, substantially elevating our reliance on clean energy. Presently, with a total capacity of 8.6 MW (approximately 57% share of our electricity) spanning both on-site and off-site installations, we are firmly committed to fueling our operations with environmentally conscious and renewable energy sources.

We aim to suffice 75% of our electricity needs with solar energy by 2030

Renewable and Non-Renewable Energy Consumption

Electricity consumption	CY 2024	CY 2023	CY 2022
Solar Electricity	68.23%	16.11%	11.36%
Grid Electricity	31.77%	83.89%	86.64%

Table : 03



QUANTIFIABLE ACTIONS FOR EMISSION MINIMIZATION (GHG EMISSION SCOPE 1 & 2)

GRI Disclosure 305-1, 305-2, 305-5, 305-6, 305-7

Direct Emissions (Scope 1)

C.L. Gupta Exports is actively curbing Scope 1 GHG emissions, reducing on-site combustion of fossil fuels like Liquified Petroleum Gas (LPG) and natural gas. Embracing renewable alternatives such as solar energy and CNG-driven vehicles significantly cuts our environmental footprint. This resolute shift underscores our commitment to Sustainability, marking substantial reductions in direct emissions. As we continually evolve, our proactive measures align with responsible environmental stewardship, defining our journey towards an eco-friendly operational landscape.

Indirect Emissions (Scope 2)

Scope 2 GHG emissions, linked to purchased electricity, play a pivotal role in a company's carbon footprint. For manufacturing entities like us, the carbon intensity hinges on the energy grid's mix. We prioritize clean energy sources, emphasizing a reduced environmental impact in our electricity consumption. Our third-party Power Purchase Agreement (PPA) for procuring solar energy has increased our reliance on renewable energy and hence decreased our grid electricity consumption. Onsite installation of 2 MW solar power plant is another pivotal step which has further decreased our scope 2 emissions.

14942 tCO2e

Scope 1 Emissions in CY 2024

5694.2 tCO2e

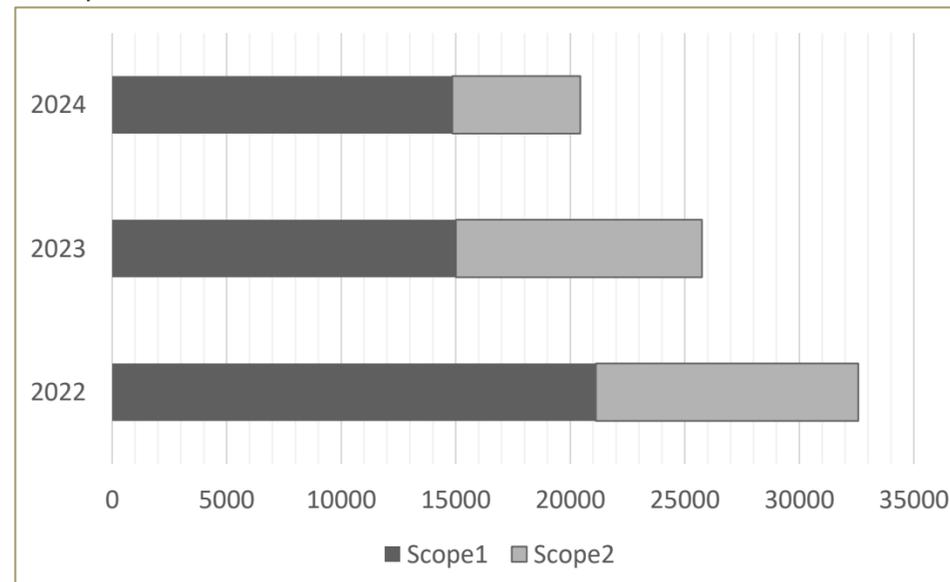
Scope 2 Emissions in CY 2024 excluding I-REC. **If considering 8100 MWh I-REC . We achieved Net Zero Scope 2 Emission**

Scope 1 and Scope 2 Emission Sources

Scope	Emission Source	2024 (t CO2 e)	2023 (t CO2 e)	2022 (t CO2 e)
Scope 1	LPG	1.28	2175	3258.1
	Natural Gas	7929.5	5298.8	7120.97
	Diesel (Avg Biofuel B)	392.4	966	2360.32
	Passenger's vehicles	170.0	178.32	114.65
	Delivery Vehicles	228.0	164.97	155.98
	Refrigerants	212.4	165.2	124.2
	Biomass Wood	6007.9	6062.4	7979.6
Scope 2	CNG	0.8	0.0	0.0
	Electricity	5694.2	10741.21	11451.59
	Market Based By (I-REC 8100 MWh)	0		

Table : 04

Comparison of Emissions (t CO2 e)



Emissions of ozone depleting substances (ODS)

Refrigerants	CY 2023 (t CO2 e)	CY 2022 (t CO2 e)
R22	119.6	119.5
HFC32	0	4.7
R410A	45.5	0

Table : 05

Fire Extinguisher	CY 2024	CY 2023	CY 2022
CO2 (kg)	20	44.5	31.5

Table : 06

140.5 tCO2e

Biogenic Emissions in CY 2024

Nitrogen oxides(NOx), Sulphur oxides(SO2) and other significant air emissions

Significant Air Emissions	CY 2024	CY 2023	CY 2022
Nitrogen oxides- NO2 (tonnes)	95.3	83.3	159.32
Sulphur dioxide –SO2 (tonnes)	25.2	28.2	70.88

Table : 07

WOOD – FOREST MANAGEMENT

GRI Disclosure 302-1, 302-3, 302-4, 302-5



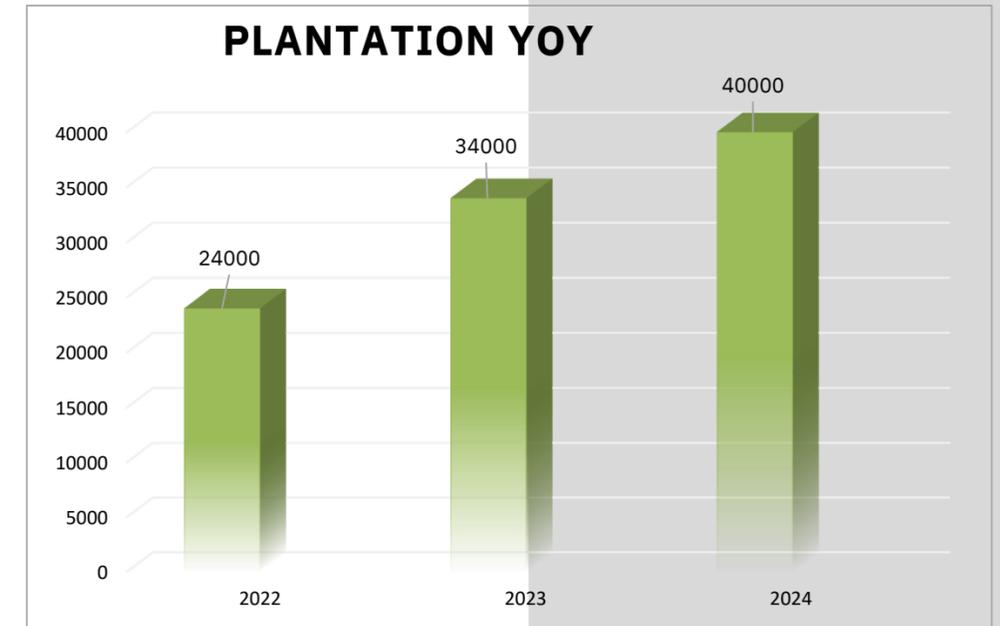
CLG has signed an MOU with GOI on Forest management

Since 2022, CLG has planted a total of 98000 trees till date

A forest of 17500 different species of plants has been developed on 0.5 hectares of land through the Miyawaki method.

Year 2023-24 – will get us FSC wood out of 18.5 Hectare land

Year 2026-27 – CLG can convert all their business to FSC certified wood.



Plantation	
Year	No. of Plants
2022	24000
2023	34000
2024	40000

MATERIALS USED

GRI Disclosure 301-1

At C.L. Gupta Exports, our commitment to Sustainability is deeply ingrained in our core values, and it reflects prominently in our approach towards material selection and usage. As a diversified manufacturer, we recognize the pivotal role our materials play in shaping our environmental impact. This section outlines our responsible material management practices.

Global Recycled Standard (GRS) Certified Company

Elevating our commitment to Sustainability, we proudly announce our GRS certification for both aluminum and glass. This achievement empowers us to meticulously track and verify recycled content in our products, ensuring transparency in environmental, social, & chemical aspects. At the forefront of eco-conscious practices, we integrate recycled aluminum & glass across our product range.

Embracing responsibility, ~35% of our wood is sourced from Forest Stewardship Council (FSC) & Program for the Endorsement of Forest Certification (PEFC) certified origins, endorsing global forest conservation. Further, we harness energy from waste wood for drying our wooden logs, solidifying our dedication to a fully sustainable future.

This is significantly curbing our reliance on natural resources and reducing virgin material consumption. With the capacity to transition to 100% recycled aluminum as we align with the unique needs of our clients, our commitment to promote environmentally sustainable practices becomes more transparent.

Resource Efficiency

Maximizing resource efficiency propels us towards heightened productivity, reduced costs, and enhanced business competitiveness. Despite a 46% reduction in the products made from wood due to diminished market demand, our commitment to optimal resource use remains steady and untiring. Pioneering new technologies, we champion the 5 R's waste management approach: Refuse, Reduce, Reuse, Repurpose, and Recycle. Our resilience in adversity defines our dedication to sustainable practices, ensuring resource optimization even in challenging times.

Product Design

Engrained in our product design ethos is a commitment to waste reduction through low waste principles and innovative use of recycled materials. Embracing environmental responsibility, we substitute traditional processes with eco-friendly alternatives like Physical Vapor Deposition (PVD) and water-free rust treatment. Continually optimizing throughout the product lifecycle, we stand resolute in crafting sustainable solutions that redefine industry standards and pave the way for a greener, more conscientious future.

Materials used by weight

Weight of purchased raw material (tonnes)	CY 2024	CY 2023	CY 2022
Renewable material	894.03	5190.14	10420.67
Non-Renewable material	18382.32	22924.35	30191.1
Total	19276.35	28114.49	40611.77

Table : 08



5R
 Refuse
 Reduce
 Reuse
 Repurpose
 Recycle



RECYCLED MATERIALS

GRI Disclosure 301-2

At C.L. Gupta Exports, with our innovative approach towards Sustainability particularly in our diligent choice of materials, we seek to protect and maintain the earth's life-support systems and its capacity to sustain life. Embracing the transformative power of recycled materials, we recognize the profound benefits derived from this practice. By repurposing previously used items into new materials, we significantly reduce the need for extracting and processing fresh raw materials. This not only reduces environmental strain but also curtails the associated GHG emissions linked to the extraction and processing of virgin materials.

Our dedication to recycling extends to diverse materials, with a focus on low-impact options. GRS certified recycled aluminum and FSC/PEFC certified wood products, including Medium Density Fiberboards (MDF), veneer, ply-board, and particle board exemplify our commitment to responsible sourcing. The recent addition of GRS certification for glass in CY 2023 underscores our dedication to recycled glass, ensuring 100% of our finishing materials are safe and Bisphenol A (BPA)-free.

The dual achievement of GRS certification for both glass and aluminum signifies a pivotal leap in our journey toward increased usage of recycled materials, marking a significant stride towards sustainable practices. As we align with unique needs of our clients, GRS certified recycled aluminum has been provided to clients on demand.

Beyond materials, our eco-conscious approach extends to packaging, utilizing FSC-certified paper for a comprehensive and environment friendly strategy. This aligns with our ethos of creating products that not only meet the highest quality standards but also adhere to stringent Sustainability criteria.

RECYCLED

MATERIAL ACROSS OPERATIONS

We actively prioritize resources that can be replenished on a human timescale. By focusing on plants, animals, and sunlight, we ensure a more environmentally responsible production approach. This holistic commitment underscores our role as stewards of the environment, embracing sustainable practices that transcend mere compliance and define the essence of C.L. Gupta Exports.

Recycled input materials

Recycled Material	CY 2024	CY 2023	CY 2022
Percentage of Recycled materials used	51.86	36.33	24.10

Table : 09



Percentage of Recycled materials used



WASTE MANAGEMENT AND CIRCULAR ECONOMY

We believe in converting waste to wealth - Reuse, Recycle, and Reduce the waste for a better future

GRI Disclosure 306-1, 306-2

Integrated Waste Management

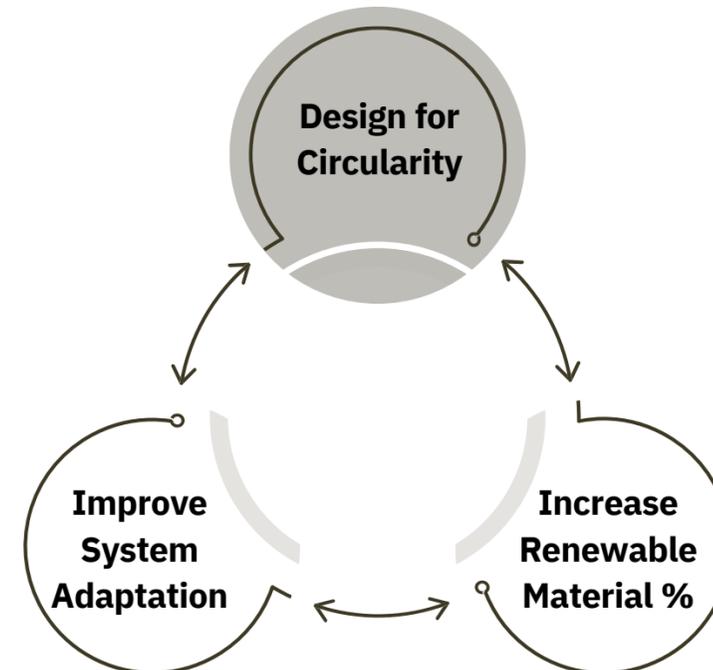
Waste Management is a crucial challenge globally. It includes collection, segregation and disposal of waste broadly. Our waste management approach is based on the philosophy of 5 R 's . We pursue a culture of waste elimination by adequately managing all our waste streams through recycling, reusing or ensuring recovery/disposal in environmentally sustainable way. This in turn helps us to limit our impact on environment. Going by the principle of circular economy, we tend to reduce the waste at source and use waste of one process as the raw material for another. We have started focusing more on resource efficiency, recovery, reuse and recycling of materials which we consider as key elements of our production processes.

In accordance with guidelines set by the Central Pollution Control Board (CPCB) and State Pollution Control Board (SPCB), incinerable waste streams such as cotton waste containing oil and wooden scrap undergo disposal through authorized agencies for energy recovery, adhering to regulatory norms. The resulting ash from this process is then directed to a Treatment, Storage and Disposal Facility (TSDF) landfill site. Similarly, other hazardous waste streams, including melting furnace ash and sludge from Effluent Treatment Plants (ETP), are carefully sent to TSDF landfill sites for safe and environmentally compliant disposal practices.

Production and Operations

With respect to production and operations, we have developed an efficient waste management approach before any new activity or processes are started. We ensure that there is no broken chain of responsibility and documentation for all waste starting from generation to disposal (cradle to grave approach) and we must adhere to all legislative and local norms.

Approach for productions and operations





ERADICATING PLASTIC, WE THINK GREEN

Refusing Single Use Plastic, Embracing Sustainable habits

GRI Disclosure 306-1, 306-2, 306-3

Our conscious waste management practices, coupled with a dedication to circular economy principles, enable us to meet the requirements of our stakeholders effectively. Disposal of plastic and non-biodegradable material has become a challenge, making source segregation essential. Addressing the growing concern of plastic waste, we ensure that 100% of plastic generated at our manufacturing facility undergoes recycling, adhering to the principles of a circular economy, where materials are recycled and reintegrated into the production cycle.

We have undertaken a transformative initiative to eliminate the use of single-use plastics entirely, showcasing a steadfast commitment to environmental Sustainability. As part of our ongoing efforts, we are dedicated to achieving a 10% year-on-year reduction in the usage of virgin plastic, demonstrating a proactive approach to minimizing our ecological footprint. In compliance with environmental guidelines, the company has implemented sustainable alternatives to single-use plastics, contributing to a reduction in plastic waste.

We do internal awareness and educational campaigns to make our employees on the adverse effects of single use plastic and various safe disposal systems.

≥ 95%
of Waste diverted from landfill

Bin System

Waste collection is a critical step in managing waste where segregation of waste at source makes the overall process efficient and self-driven. We have established a meticulous waste management system, featuring separate bins for hazardous, non-hazardous, dry, and wet waste. Our centralized collection and segregation process streamlines operations, promoting efficient waste management. This initiative stands testament to our unwavering commitment to environmental responsibility, ensuring a sustainable and conscientious approach in our facilities.

Waste Generated

Hazardous Waste Category (In Tones)	CY 2024	CY 2023	CY 2022
Used oil	0.59	0.67	0.73
Waste residue containing oil (cotton waste, asbestos gloves, used mask and oily rags etc.)	1.05	0.72	0.38
Old batteries	0.39	0.40	0.34
Sludge (ETP, STP. Mee, p.Booth)	108.63	96.34	155.56
Empty containers (cleaning , sanitizing, pesticides etc.)	0.03	0	0.03
Empty chemical containers	1.32	1.72	1.41
Biomedical waste	0.03	0.05	0.03
E-waste	0.07	0.26	0.036
Melting furnace ash	0.07	0.22	0.22
Used filter	0.07	0.17	0.21
Polish dust	5.82	7.04	7.67
Empty powder cartons and polythene	0.59	0.68	0.75
Battery scrap	0.28	0	0.28
Electric scrap	0.97	0	3.85
Rubber gloves	0.16	0.09	0.08
Black oil	0	0	2.05
Total	120.90	108.4	173.65

Table : 10



Non- Hazardous Waste Category (In Tonnes)	CY 2024	CY 2023	CY 2022
Fevicol	0	0	0.05
Refectory scrap	38.76	342.47	0
Used kitchen oil	0.04	0.04	0.04
Foam	17.54	17.54	3.01
Food	3.66	3.66	3.51
Waste chemical	0	0	10.60
Empty cans	3.65	3.65	24.62
Powder scrap	41.75	41.75	38.76
Thermocol	48.13	48.13	111.41
Plastic	56.17	56.17	135.49
Boiler ash	125.54	125.54	147.94
Glass scrap	181.59	181.59	180.09
Marble chips scrap	256.73	256.73	384.35
Metal	595.70	595.70	905.05
Paper	1097.41	1097.41	1454.94
Saw dust scrap	437.14	437.14	0
Wooden briquettes	3137.31	3137.31	5498.74
Production glass scrap	5215.56	5215.56	7458.48
Wooden scrap	933.21	933.21	9456.73
Total	12189.89	12493.65	25813.81

Table : 11



Waste Minimization and Upcycling

GRI Disclosure 306-4, 306-5

Upcycling

Minimization of waste is made possible at C.L. Gupta Exports by using the recycled materials and incorporating elements of circular economy, reusing the by-product to create additional products where we can. Waste like wooden briquettes is upcycled and used in the energy recovery ducts of one process in the production of another process. Waste wooden chips have been used in the boilers to recover energy. This energy in turn has been used for drying of wooden logs.

E-waste Management

While C.L. Gupta Exports minimizes e-waste production, our commitment to responsible disposal is resolute. All generated e-waste is directed to authorized recyclers chosen based on resource circularity. Stringent evaluation ensures compliance with legislation, reaffirming our dedication to ethical e-waste management and environmental stewardship in every facet of our operations.



Waste diverted to disposal

		Waste Recovery Categories			CY 2024 (In tonnes)			CY 2023 (In tonnes)			CY 2022 (In tonnes)		
S.No.	Category	Onsite	Offsite	Total	Onsite	Offsite	Total	Onsite	Offsite	Total			
1	Incineration (with Energy Recovery) for Non-Hazardous Waste	3662.29	0	3662.29	1370.35	0	1370.35	9456.74	0	9456.74			
2	Incineration (without Energy Recovery) for Non Hazardous waste	0	0	0	0	0.78	0.78	0	0.41	0.41			
3	Landfill	0	0	0	0	103.61	103.61	163.45	0	163.45			
	Total	3662.29	0	3662.29	1370.35	104.39	1474.74	9620.19	0.41	9620.60			

Table : 12

Waste diverted from disposal (Hazardous waste)

		CY 2024 (tonnes)	CY 2023 (In tonnes)			CY 2022 (In tonnes)		
S.No.	Hazardous Waste	Offsite/ U	Onsite	Offsite	Total	Onsite	Offsite	Total
1	Reuse/ Preparation for Reuse	0	0.26	0	0.26	2.09	0	2.09
2	Recycling	3.1	0	3.75	3.75	0	7.70	7.70
	Total	0.26	0.26	3.75	4.01	2.09	7.70	9.79

Table : 13

Waste diverted from disposal (Non-Hazardous Waste)

		CY 2024 (In tonnes)			CY 2022 (In tonnes)		
S.No.	Non-Hazardous Waste	Onsite	Offsite	Total	Onsite	Offsite	Total
1	Reuse/Preparation for Reuse	6519.27	533.38	7052.26	7594.58	0	7594.58
2	Recycling	0	1795.9	1795.9	0	2727.97	2727.97
	Other Recovery Options						
3	Other land application	0	0	0	0	532.29	532.29
4	Others(food)	0	8.8	8.8	0	3.51	3.50
5	Upcycling	0	1975.4	1975.4	0	5498.74	5498.74
	Total	6519.27	4313.48	11123.31	7594.58	8762.51	16357.08

Table : 14



PACKAGING MEETS PASSION

We think about the materials we use !



Sustainable Procurement

In our procurement practices, we prioritize options minimizing hazardous waste, significantly reducing non-recyclable waste. Embracing reusable packaging and transport systems, coupled with a commitment to recycled paper-cardboard, underscores our dedication to sustainable procurement. Responsible sourcing of raw materials is a cornerstone, ensuring ethical and eco-conscious practices throughout our supply chain.

Product, Packaging and Processes

In our research and development, C.L. Gupta Exports prioritizes waste reduction and eco-friendly solutions. We emphasize raw materials with a minimal environmental footprint, favoring those from renewable sources. Our commitment extends to in-house packaging, ensuring complete control over environmental practices with 100% recycled paper and cardboard. Tracking and minimizing our environmental impact are paramount, leading us to set up our packaging unit.

Recyclability and reusability take center stage in product and process development, exemplifying our dedication to sustainable practices, innovation, and a reduced ecological footprint throughout our operations.



Eradication of single use plastic to every possible extent across our packaging showcases our true commitment to environment. We promote alternatives to plastic such as gunny bags, jute bags and paper bags so as to ensure the proper disposal at the end of life. As a testament to our dedication to health and environmental well-being, all finished materials utilized in our processes are now 100% BPA-free.

FSC Certified Recycled Paper is being used across our packaging requirements



BIODIVERSITY

GRI Disclosure 304-3

We believe in contributing to the conservation of Biodiversity and preservation of flora around us to balance the ecosystem



Biodiversity is indispensable for the survival of all life forms and represents a natural legacy for future generations. Biodiversity considerations are deeply embedded within our corporate ethos and recognizing the imminent threat to numerous plant and animal species, we are proactively engaged in minimizing our ecological footprint through thorough assessment and continuous monitoring. Our reliance on biodiversity for essential resources underscores the critical need for ecological protection and restoration.

Notably, our afforestation efforts have seen the planting of approximately 34,000 trees in 2023-24 and 24,000 trees in 2022-23, comprising a diverse range of species of trees like Jamun (4500), Sheesham (5000), Kanji (8000), Sirs (3000), Sagon (7500), Eucalyptus (4000) and Imli (2000). Committed to Sustainability, we ensure that our operations align with the preservation of biodiversity, as evidenced by our ambition to exclusively procure FSC and PEFC certified solid wood by 2030.

Dialogue on Sustainability, including biodiversity, is a constant feature in our interactions with customers, stakeholders, employees, and subject matter experts. We are dedicated to collaborating with local stakeholders to safeguard the ecological balance of the landscapes from which we derive our resources. Moving forward, we are committed to further reducing our environmental footprint and fostering biodiversity through initiatives encompassing land use, soil health, responsible stewardship, waste management, and animal welfare.

Habitats restored or protected	CY 2024	CY 2023	CY 2022
No. of trees planted by C.L. Gupta exports in which share of native species is prominent.	40000	34000	24000

Table : 15

CASE STUDY - A ZERO LIQUID DISCHARGE FACILITY

GRI Disclosure 303-1, 303-3, 303-5

Our Sustainable Water Management Practices

UNICEF estimates that by 2025, more than 50% of the world’s population could live in areas with scarce water resources. 54% of our country faces extremely high-water stress (WRI, 2014). Due to severe water scarcity, 700 million people could lose their lives by 2030. We understand this and to address this challenge we have developed sustainable systems that can efficiently store and use fresh water. We have also adopted sustainable water management initiatives across our processes and operations to optimize water consumption.

We encourage rain-water harvesting where all the collected water is used to recharge our ground water levels. We also recycle 100% wastewater/ effluents generated in our premises to limit our dependency on fresh water. At our premises, fresh water has been used only for domestic purposes and only recycled water is used to run operations. Our total freshwater consumption in the reporting period is 43218 KL.



100% wastewater generated is treated and recycled inside the facility



281%

recharge ground water through Rainwater Harvesting (RWH) System

Interactions with water as a shared resource

Our facility responsibly sources groundwater through borewells, storing it in overhead tanks before distributing to various units (including residential colonies) for drinking and domestic purposes. The collected domestic wastewater is treated at our STP. Post-treatment the reclaimed water is utilized for toilet flushing, utility purposes and horticulture across different units. To ensure sustainable water management, we have installed equipment for monitoring water consumption throughout the process, regularly assessing and verifying our practices.

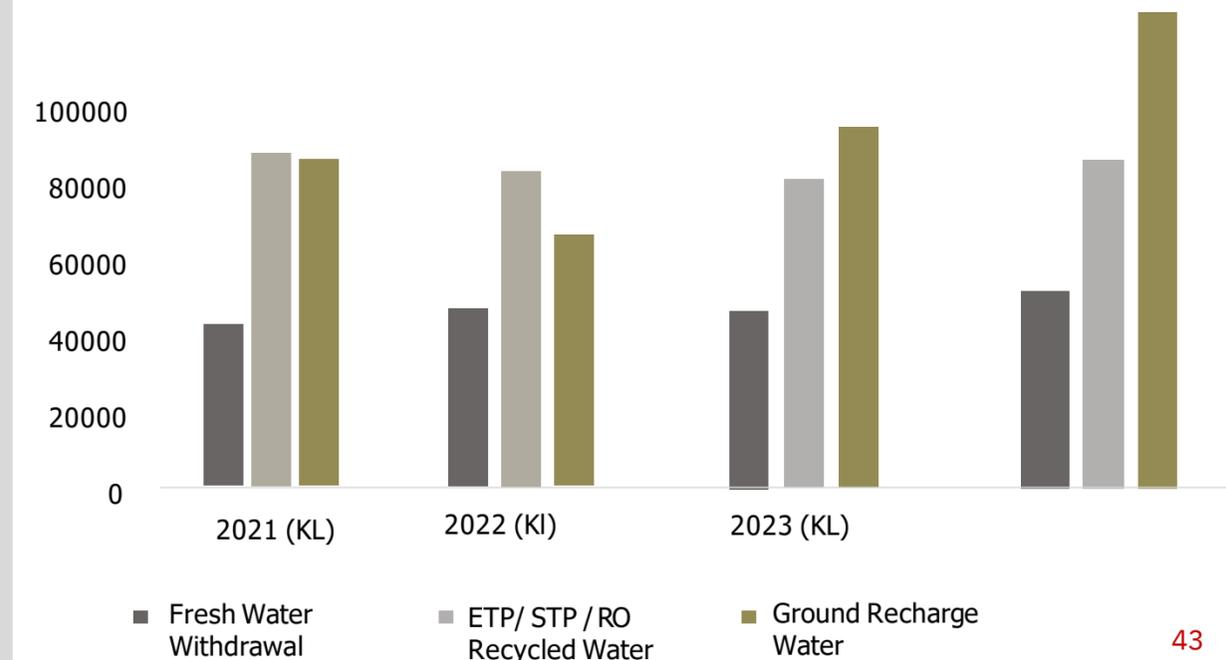


We have been able to give back more than we consume during our operations, thus becoming “WATER POSITIVE”

Water withdrawal vs. Ground Water Recharge

Category	2021 (kl)	2022 (kl)	2023 (kl)	2024 (kl)
Fresh Water withdrawal	41398	43836	43218	45239
ETP/STP/ RO Recycled Water	86563	84294	80234	85329
Ground Recharge Water	85203	66578	90524	127530

Table:16

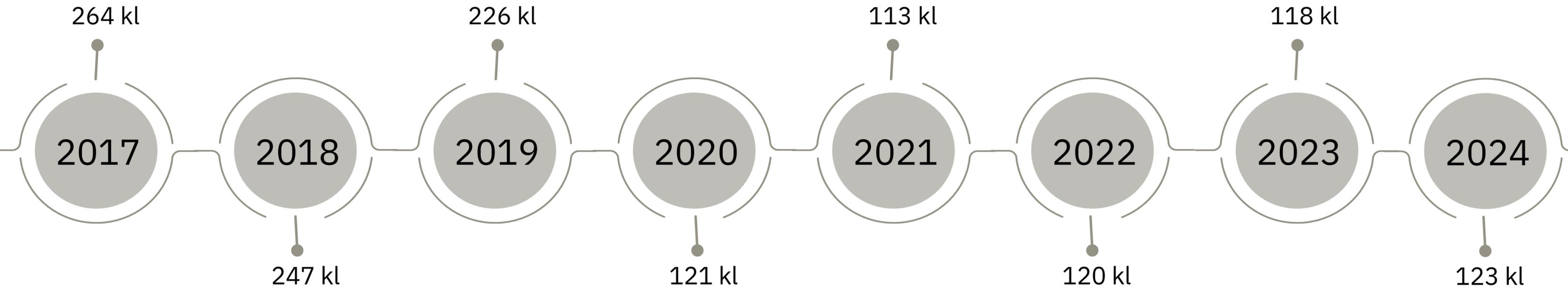




WATER STEWARDSHIP

GRI Disclosure 303-5

Per day Water withdrawal over the years



**100%
Recycled**

Water across operations

**Zero
Discharge**

Outside premises

**Zero
fresh water**

Used in processes

ZDHC

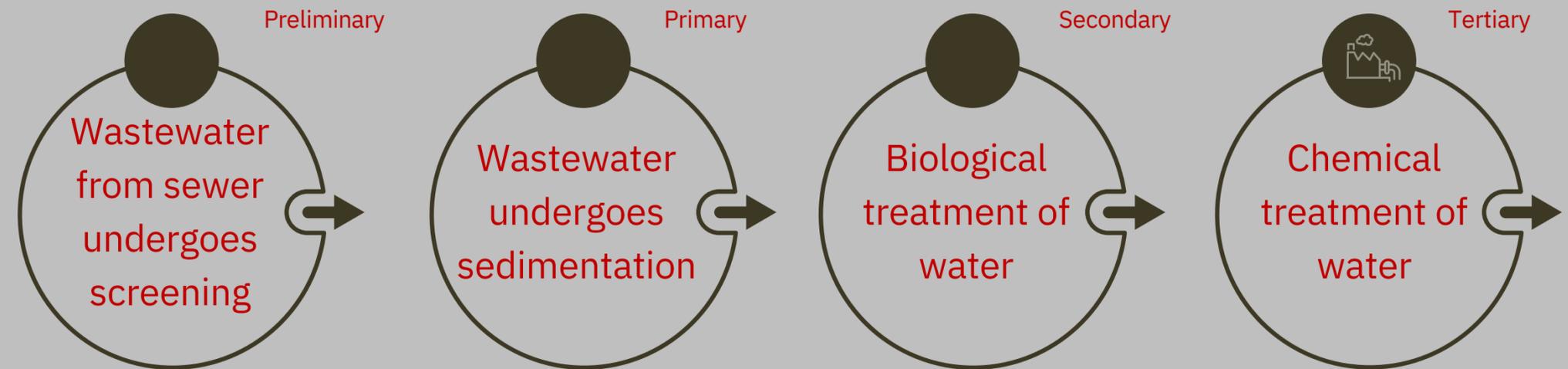
Zero discharge of hazardous chemicals Standard complied

WE RECYCLE WATER FOR BETTER TOMORROW

GRI Disclosure 303-2

Our STP and ETP are upgraded using latest technologies for efficient and economic operations. This is an important step towards our strategic commitments. Treated water from STP gets either utilized for flushing or landscaping purpose. Whereas, treated water from ETP gets 100% utilized in the process, and hence decreasing dependency on ground water which is our only fresh water source at present. New designs for STP and ETP ensure they are better optimized for size, treatment technology and improved treated water quality. Treatment plants have been retrofitted with advanced membrane Bioreactor Technology that gives better treated water quality, meeting all wastewater treatment norms. Consequently, freshwater withdrawal has reduced drastically.

Various Stages of Wastewater/Effluent Treatment



Primary Treatment

At C.L. Gupta Exports, incoming wastewater passes through screening equipment where large objects like wood fragments, plastics, grease etc. are removed. Wastewater from here is moved to primary settler where material shall settle down at slower rate. Sludge collected from bottom is called primary sludge and water exits from the top. This step also includes addition of chemicals to remove phosphorus if any.

Secondary Treatment

For secondary treatment we have Sludge Blanket Reactor (SBR) in STP and Moving Bed Bio Reactor (MBBR) in ETP for treatment of wastewater after Primary Treatment. This is the step where wastewater receives most of the treatment. MBBR is a highly effective biological treatment process based on combination of conventional activated sludge process and biofilm media. Here, microorganisms consume organic material and hence decreases the Biochemical Oxygen Demand (BOD) of the wastewater. This step is followed by the secondary setting process yielding an effluent which is 90% treated. Sludge received from this step is called activated sludge. Sludge from here is then transferred to the aeration tanks .

Tertiary Treatment

Tertiary treatment starts with treatment of treated water with UV disinfection to make sure that the treated water is virtually free from bacteria. UV treatment process kills remaining bacteria to bring treated water to permissible limits. In our MF and ACF Multigrade sand filter and activated carbon filter, media is made of mixture of tiny sand and activated carbon. This combination creates an efficient filtration system which removes excess chlorine, heavy metals, pesticides, herbicides etc.



WATER MANAGEMENT

GRI Disclosure 303-2, 303-3, 303-4

Water withdrawal, Water Management and discharge

Ground water withdrawn is stored in the overhead tank, and we ensure that it is distributed evenly and efficiently for drinking/ domestic purpose. We use the treated wastewater for flushing, utility, horticulture, and makeup in processes to reduce our reliance on freshwater resources. As we recharge the aquifer, it double the amount of water withdrawal and creates a positive impact.

123 KLD

Fresh Water withdrawn
in CY 2024

How We Conserve Water

Engage with employees/ suppliers/ other stakeholders	➤ Educating on effective water recycling techniques
Enhance Awareness	➤ Sensitizing stakeholders on responsible water usage
Measure water utilized	➤ Installing meter for end use applications to identify major consumption points and locate leakages

Benefits of Adopting Zero Liquid Discharge Solution

C.L. Gupta Exports strictly adheres to the water and wastewater compliance norms set by both the Central Pollution Control Board (CPCB) and the Uttar Pradesh Pollution Control Board (UPPCB). Operating under the Water Prevention and Control of Pollution Act, 1974, we have obtained a water consent from UPPCB, aligning with CPCB directives. with a Zero Liquid Discharge (ZLD) system in place, we ensure no effluent discharge. UPPCB specifies effluent limits during approval. Our in-house lab monitors water quality daily, thus we consistently meet and exceed government standards. Our commitment to environmental responsibility is reflected in our rigorous adherence to regulatory guidelines.

Owing to the rising demand for ZLD solutions, our company has achieved ZLD already. ZLD not only aligns with environmental regulations but also provides a sustainable approach to address water scarcity by maximizing water recycling and making recycled water more affordable compared to conventional sources. This holistic approach to water management is in line with the growing awareness and commitment to social responsibility, marking a crucial step towards sustainable and environmentally conscious practices.



Social

- Our People
- Employee benefits
- Diversity Equity and Inclusion
- Occupational Health & Safety
- Training & Education
- Child Labor & Forced Labor
- Local Communities





OUR PEOPLE

GRI Disclosure 2-7, 2-8



At C.L. Gupta Exports, our people stand as our most invaluable asset, driving our commitment to our core values- Honesty, Integrity, Customer Focus, and People & Planet centricity. Their unwavering dedication and ability to deliver seamlessly, marked by qualities such as resilience, passion, empathy, care, and speed, were exemplified during the challenges of the pandemic and continue to be the backbone of our success.

With a workforce of over 6404 individuals operating at our facility, we remain resolute in our mission to cultivate an agile, responsive, and highly productive work environment that aligns closely with our strategic priorities of bolstering value-driven growth and championing a robust ESG commitment.

Our employee-centric systems and processes form the cornerstone of our efforts to ensure the overall well-being, by providing gender-responsive healthcare, and safety to our team members. We invest in enhancing both capacity and capabilities, with a strong emphasis on fostering new ideas and acquiring skill sets that are tailored to adapt to an ever-evolving business Landscape.

 **35%**
Employees below 30 years

 **2568**
New Hires

 **11 Lakhs**
Investment in training & skill development

 **7972**
Total Training hours

Employee Strength

Breakdown of employees for our India operations:

Employees breakdown by numbers	CY-24	CY-23
Manpower strength	7181	6404
Management & staff	703	671
Management & staff (Male)	647	626
Management & staff (Female)	56	45
Permanent workmen	6176	5733
Permanent workmen (Male)	6007	5632
Permanent workmen (Female)	169	101
Contract consultants	2	5
Contract workmen	300	316
Contract workmen (Male)	292	309
Contract workmen (Female)	8	7

Table : 17

Age segregation of employees			
Year	<30 years	30-50 years	>50 years
CY24	2452	4307	420
CY23	2263	3770	371
CY22	2903	4503	391

Table : 18

OUR PEOPLE

Inclusive Hiring

GRI Disclosure 401-1

“Right Person at Right Job” is our motto at C.L. Gupta Exports. The whole recruitment & selection process comes under the purview of the Human Resource Department. We have a Recruitment & Selection Policy that standardizes the process from the time the position is created till it is filled with the right candidate.

We recognize Diversity, Equity & Inclusion to be an important part of hiring policy. We have a roadmap to increase women and LGBTQI participation upto 8% in 2025. We also have differently abled people working in our premises. A separate Standard Operating Procedure (SOP) for female worker recruitment & selection is available to promote gender equality and women empowerment.

The concerned Human Resource Business Partner ensures that the female workers in their division get access to the gender-specific infrastructure required such as lockers, creche, female guards and female janitors.

During the reporting period, we hired 2568 employees in India. A breakdown of new employees hired in CY 22, CY 23 & CY24 with respect to age and gender has been provided in the table below.

New employees hired	CY 24	CY 23	CY 22
Total employees hired	2568	2568	3966
Management & staff hired – Male	80	80	121
Management & staff hired – Female	11	11	13
Management & staff hired (> 50 years old)	3	3	6
Management & staff hired (30- 50 years old)	45	45	69
Management & staff hired (<30 years old)	43	43	59
Junior management	76	76	115
Middle management	14	14	16
Senior management	1	1	3

Table : 19

Employee Turnover Rate

GRI Disclosure 401-2

For this reporting year, our employee turnover rate was ‘25%’. Details of the classification of the total employee turnover rate are mentioned in the table below.

Category (Management & Staff)	Employees turnover	Rate (%)
Total	181	25.3
Male	161	24.1
Female	20	40.4

Table : 20



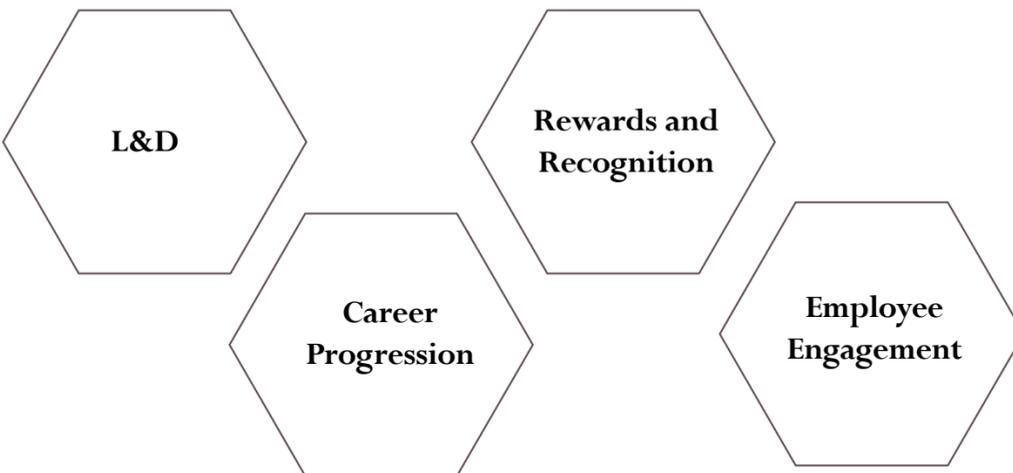
EMPLOYEE BENEFITS

Talent Retention Strategy

GRI Disclosure 401-1

We are committed to building a diverse workforce and vibrant work culture that provides holistic growth and development opportunities. Following are our talent retention strategies:

- **Learning and development** – Various trainings are conducted for upskilling and overall development of employees.
- **Career progression** - Workers are promoted every 6 months upon skill evaluation. Staff appraisal and promotions are decided upon performance and company growth & profit.
- **Rewards and recognition** - Annual felicitation of the employees is done based on safety, security, high attendance, long-term service, and best performance.
- **Employee engagement** - Various engagement activities are conducted to foster a positive work culture, teamwork, motivation and employee wellbeing. One of our projects includes the UMANG project which was launched to create a positive and productive work environment where all employees would feel a sense of participation.



Employee Wellbeing

GRI Disclosure 401-2

At C.L. Gupta Exports, employee wellbeing is given the utmost priority. Our commitment to employee well-being goes beyond the workplace. We provide comprehensive insurance coverage, including health and life insurance, ensuring the well-being of our employees and their families. Additionally, we offer on-site medical services, providing quick and convenient access to healthcare. C.L. Gupta Eye Institute gives a 20% discount to employees on all surgeries and ailments. Women employees get maternity leaves & daycare facilities to support their work-life balance. We provide financial assistance by providing interest-free microfinance loans up to 50k for 24 months, a 20% discount on groceries and an additional 15% discount during festive sessions underscoring our dedication to nurturing a thriving and harmonious work environment.



Employee Benefits

- 1 Health Care and Insurance
- 2 20% discount at CLG Eye Institute for surgeries and ailments
- 3 Interest-free microfinance
- 4 Discount on groceries

Freedom of Association and Collective Bargaining

GRI Disclosure 407-1

We respect every employee's right to freedom of association and collective bargaining and follow commonly recognized best practices with all of our employees. Our positions concerning freedom of association are highlighted in our Code of Conduct. We aim to provide and promote an environment where employers and employees can engage in open dialogue on all work-related aspects, allowing them to mutually discuss and address challenges. This is done by establishing a genuine dialogue with freely chosen employee representatives.





PROJECT UMANG

The project stands for U- Unity, M- Motivation, A- Aspire, N- Nurture, G- Growth

At C.L Gupta Exports, we wanted to inculcate a culture of collaboration, leadership and inclusive growth within our organization. Therefore, the project UMANG was launched to drive end-to-end cultural change for all the employees. The project aims to create a positive and productive work environment where all employees would feel a sense of participation, joyfulness, enthusiasm, motivation and harmonious working conditions.

We have various training sessions for team building, skill swapping, cross-function knowledge sharing and success sharing. Our UMANGVEERS, are a group of dedicated employees who champion UMANG initiatives at the grassroots level and develop teams to lead the purpose to the next level in the facility. Their role includes:

- Conveying the purpose, and goals and demonstrating the activities among a group of workers
- Organizing events, workshops, and training sessions to actively involve employees and foster engagement in culture-building initiatives
- Collect workers' and staff's opinions through committee meetings and personal interaction in coordination with the welfare officer and inculcate cultural change

Culture framework with leadership Model

Purpose	To enhance people's everyday life experience.		
Vision for Culture	UMANG (Positive Hope)		
Values	Sabka Sath (Collaborate) <ul style="list-style-type: none"> •New Solutions to old challenges •Overcome trust deficit •Human Centric Approach 	Sabka Prayas (Lead) <ul style="list-style-type: none"> •Achieve Shared Objectives •Active Participation in Governance •Long term Sustainability in focus 	Sabka Vikas (Grow Together) <ul style="list-style-type: none"> •Empower Individual & community •Equal opportunity and access to everyone •Respect for differences
Our Leadership Model	We believe togetherness is a beginning	We develop talent to do the greatest things	We accept that everyone can grow intellectually



Training session with Junior Management & Line supervisor



Training session with the Middle Management



Training session with the Senior Management

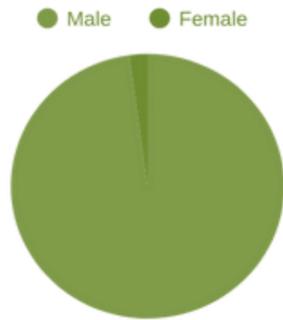


DIVERSITY EQUITY AND INCLUSION

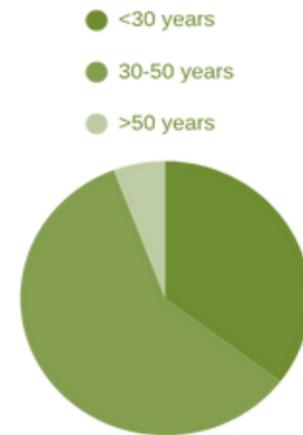
GRI Disclosure 405-1

The manufacturing sector has been predominantly dominated by male workforce on the job floor and management. We assess and review the demographics of our workforce, particularly regarding age and gender, and track progress regarding the percentage of young and experienced people, and women in leadership positions and workforce to uplift the diversity in the organization. The infographics denote the age and gender ratio of our employees.

Gender Ratio



Age Ratio



This table gives the category-wise gender breakdown of Management and staff at C.L. Gupta Exports

Employee categories & governance composition	Male	Female	<30	30-50	>50	Total
Senior management (No.)	17	5	0	15	7	22
Senior management (%)	3%	10%	0%	3%	9%	
Middle management (No.)	129	9	10	99	29	138
Middle management (%)	20%	18%	6%	22%	37%	
Junior management (No.)	488	37	155	327	43	525
Junior management (%)	77%	73%	94%	74%	54%	

Table : 21



100% Equal Pay



Zero Cases of Discrimination

Our workforce comprises 2% of women and we are constantly working on improving this number. We aim at achieving 8% of women workforce by 2025. To accomplish this, we take various initiatives to attract and retain women’s workforce through regular events and meetings. These regular initiatives will build team spirit and promote equality and inclusivity.

Equal Pay

GRI Disclosure 405-2

C.L. Gupta Exports advocates for women’s empowerment, recognizing its pivotal role in fostering economic growth and societal development. We comply with the Equal Remuneration Act of 1972, ensuring equal wages for work of the same or similar nature for both male and female employees. We do not discriminate against female employees in matters of transfers, training, and promotion.

Annually, in our company, we diligently conduct studies to monitor gender pay equity based on skillsets and experience to rectify remaining pay gaps, ensuring fairness and equality. The average base salary difference between men and women now stands at zero. This progress underscores our dedication to creating a workplace characterized by gender equality.

Non-Discrimination

GRI Disclosure 406-1

Our commitment is to provide and contribute to a work environment that is based on mutual respect, free from discrimination on the grounds of caste, creed, sex, race, color, pregnancy, sexual orientation, religion, political leaning, nationality, ethnic origin and disability. We have a vulnerable section of the society working at the facility, total up to 65% of the entire workforce. People of different races work together in cohesion without any differences. We are very proud to report zero cases of discrimination at our workplace.

All our employees are responsible for supporting and promoting our Code of Conduct. We take all allegations very seriously and conduct appropriate investigations in such cases.



OCCUPATIONAL HEALTH & SAFETY

GRI Disclosure 403-1, 403-2, 403-3, 403-7

At C.L. Gupta Exports, we aim to continuously improve our Occupational Health & Safety (OHS) performance and work towards the goal of zero work-related casualties. Our commitment is underlined by Environment Health Safety (EHS) Policy and Safety SOPs, forming a framework for performing our daily activities. This framework includes our state-of-the-art health and safety management system. The OHS Management System covers all our employees, contractors, business associates, and visitors as well.

We follow the legal guidelines mentioned in the Factory Act 1948, ISO 45001, and SA 8000 for our OHS Management Systems in Moradabad. We identify high-risk activities in our manufacturing units and assess them thoroughly to take required preventive measures. To ensure better safety monitoring, we have installed CCTV cameras and safety officers dedicated at respective sites to ensure the usage of safety kits and equipment of the potential risk at the workplace.

Within our management system, we employ Aspect Impact & HIRA (Hazard Identification Risk Assessment) as our crucial methodology for risk assessment. Aspect Impact identifies activities component processes and products under all applicable conditions. It determines the environmental aspects and impacts, assesses it and ranks it according to its significance.

HIRA helps us to pinpoint and evaluate risks inherent in our manufacturing processes, with the ultimate aim of reducing them to a manageable and safe level. It gives us a complete overview of the activity, the hazards, potential human risks associated with it and the control measures to mitigate it. This approach serves a dual purpose: safeguarding the well-being of our employees, visitors, contractors, and the nearby community against health risks arising from the workplace and protecting the integrity of our operations.

Our safety department conducts internal regular audits of workplace risks and the corresponding control measures. These assessments are led by EHS professionals who are well-versed in executing workplace evaluations. Their purpose is to provide a thorough and reliable evaluation of the OHS protection level achieved in the workplace.

These assessments involve documenting the current state of protection and ascertaining the adequacy of existing control measures. The review team, after careful evaluation, arrives at conclusions, engages in discussions about suitable control measures, and establishes goals and deadlines for any necessary corrective actions.



THE FACTORIES ACT, 1948

Sedex | SMETA
SMETA 4-PILLAR CERTIFIED FACTORY

FAIR TRADE CERTIFIED

SA8000

Higg Index

Fair Trade Certified

To help employees save on essential goods, enhancing their overall quality of life.

C L Gupta Exports Limited, a reputed export house, stands at the forefront of social responsibility and sustainability in the industry. With a steadfast commitment to ethical practices and environmental stewardship, the company sets a benchmark for others to follow. Here's an insight into our comprehensive social and sustainability portfolio that showcases our dedication to making a positive impact on society and the environment.

Fair Trade and Employee Welfare

As a Fair Trade USA certified company, C L Gupta Exports Limited prioritizes the well-being of its employees through various initiatives:

Fair Trade Shop: We operate a Fair Trade Shop where all grocery items are provided to our employees at dealer cost, which is almost 20% less than market prices. This initiative helps employees save on essential goods, enhancing their overall quality of life.

Interest-Free Microloans: Our Fair Trade committee offers interest-free microloans to employees up to Rs. 50,000. This financial support enables employees to meet personal and family needs without the burden of high-interest loans.

Annual Employee Projects: Each year, we undertake at least one project that provides home use items chosen by the majority of employees, up to an amount of Rs. 10,000. This initiative ensures that employees have access to valuable resources that improve their daily lives.

FAIR TRADE PROJECTS PREMIUM SPEND DETAILS 2019 TO TILL DATE				
Project No.	Project Name	Beneficiary Employees	Premium Used (Rs.)	Total (INR)
1	Fair Price Shop	100%	5000000	5000000
2	Water Filter	4286	6425999	7497499
3	Dinner Set	5515	7445250	7445250
4	Blanket	4528	6094468	6094468
5	Covid-19 Care Pack	6841	4856407	4856407
6	Utensil Cum-Crockery Set	6810	12202736	12202736
7	Steel Pressure Cooker	8025	19663878	19663878
8	Tablet / Solar Panel / Bi Cycle	7406	67178561	83164541
9	Sewing Machine / Juicer Mixer Grinder / Induction	6962	19221463	21376363
10	Jacket, Track Suit, Rain Coat, Safety Shoe and Helmet Set	6694	23684606	23684606
11	Refrigerator or Washing Machine	5067	49149900	49149900
	Grand Total		22,09,23,268	24,01,35,648



USD 2.5M
spent by Fair Trade Committee towards worker welfare.

ESI – Clinic (comprehensive healthcare support)

In collaboration with the Employees' State Insurance Corporation (ESIC),

C L Gupta Exports Limited operates a modified employer utilization dispensary (MEUD). This facility offers 24x7 medical care not only to our employees but also to employees of other factories and their families. Facility has employed well qualified male and female doctors and nursing staff for providing gender responsive health care along with occupation health and safety. By extending healthcare services beyond our workforce, we contribute to the well-being of the wider community.

The dispensary offers:

- Free consultations and medication for illnesses and chronic conditions
- Work-profile-based screenings for early detection and timely intervention
- 24/7 ambulance service for emergencies and hospital referrals
- Regular health awareness camps on hygiene, nutrition, disease prevention, and mental wellness
- A referral system linking employees to specialist care when needed



32000+
ESI Workers and their Families benefitted.

ESIC – MEUD Facility Details-

S. No.	Infrastructure Element	Available Units	Unit Type	Capacity/Size per Unit
1	Hospital Buildings floor	2	Buildings	5 Beds
2	Doctors	3	Nos.	Well Qualified
3	Pharmacists	2	Nos.	Well Qualified
4	Nurses	8	Nos.	Well Qualified
5	Crache Attendent	1	Nos.	Well Qualified
6	OPD Stations	3	Nos.	200 Patients/Day
7	Emergency	1	Room	Well Equipped
8	Ambulances	1	Vehicles	1 Patients/Trip
9	Critical Care Facility	1	Units	Semi ICU equipments

No. of Employee Beneficiary Through ESIC			
Year	Fitness certificate	Firs Aid trairnd Emp	Blood test Report
2022	2477	1244	354
2024	3078	1875	670

Total Expenditure is on employees Heath Care :
Monthly : 10 lacs
Yearly : 1.20 Cr.



OCCUPATIONAL HEALTH & SAFETY

GRI Disclosure 404-4, 404-5, 403-6, 403-8, 403-9

Safety Training

We place a strong emphasis on the development of safety training modules that are based on skill & competency mapping highly relevant to our employees and contract workers, especially during their induction process. Safety training includes Environmental Health & Safety, chemical management, machine operations, forklift, boiler, fire equipment, first aid etc. Some trainings are made mandatory for all employees, and they form an integral part of the ongoing refresher courses that cover corporate policies, standards, and safe working practices concerning occupational health and safety hazards.

Our corporate safety function, in response to safety audit findings, incident history, and inputs from the safety department, identifies specific training needs based on individual work profiles.

The effectiveness of training is calculated after one week with a sample of 5 participants who attended the session. We provide topic-related questionnaires to them and assess them.

Additionally, training is designed and delivered through presentations in the local language which is easily understood by workers in a proper training room. The training is provided during working hours with no deduction encouraging the workers to participate. We are committed to ensuring that all our employees possess the necessary certifications and licenses as mandated by applicable government regulations.

Health and safety indicators

In the pursuit of ensuring a safe and secure working environment, our organization consistently monitors key OHS indicators. These indicators serve as vital benchmarks in evaluating our progress, accident-prone areas, most frequent injuries and scope of improvement for the well-being of our workforce.

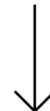
The table highlights work-related health and safety KPIs for the reporting year CY 23-24.

Category	Unit	CY24	CY 23	CY 22
Number of Total Recordable Cases (TRC)	No.	1249	1392	945
Total number of high- consequence work injuries (HCWI)	No.	4	11	25
Rate of high- consequence work- related injuries (excluding fatalities)	No./ Mn.hours	0.27	1.5	3.77
Rate of recordable work- related injuries	No./ Mn.hours	84.22	196	90
Absenteeism	%	-	22	25
Total man-days worked	No.	14829376	1559384	2098556

Table : 22



Zero Fatalities



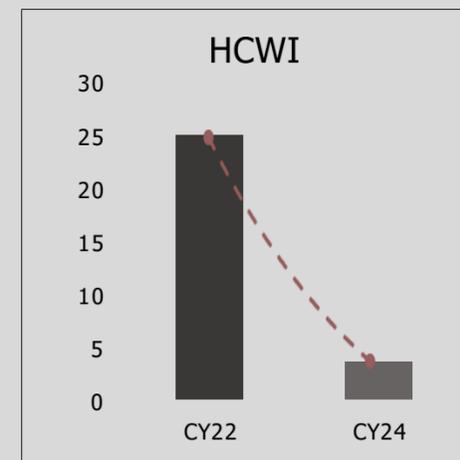
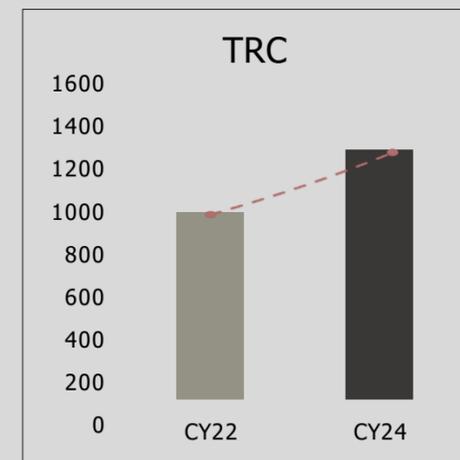
Reduced Absenteeism



We are pleased to report an outstanding safety record throughout the reporting period. For the past decade, both contractual workers and our employees at our Moradabad factory have experienced zero fatalities. The high-consequence work-related injuries have dropped from 11 to 4 compared to the previous year due to the increased amount of safety in every division. However, we did document 1249 work-related injuries lower than last year’s 1392 injuries. These injuries were caused to due fire hazards, chemical spillage and machine work. Cut and burn injuries accounted for the majority of the injuries.

These results are due to various awareness sessions and safety training, in-house medical treatment facility, and regular improvements on safety measures based on worker feedback.

2024 Safety performance – ‘Everyone Home Safe everyday’





TRAINING & EDUCATION

GRI Disclosure 404-1

At C.L. Gupta Exports, we place a paramount emphasis on training and education as part of our commitment to fostering a skilled, knowledgeable, and empowered workforce. We firmly believe that investing in the development and education of our employees not only benefits our organization but also contributes to societal well-being. This report outlines our efforts, achievements, and ongoing initiatives given below.

Learning & Development

We believe in the holistic development of our employees and want them to excel in technical skills, behavioral competencies as well as functional capabilities. Our budget for training for CY 23 is INR 10.7 Lakhs. Our learning and development efforts include internal and external training, focused group training, e-learning, coaching, mentoring, on-the-job training (OJT), workshops and seminars. Each employee is guided by their manager to develop their skill roadmap through ‘My Development Plan’.

We have robust orientation programs for new employees and contractors to ensure they are well-informed about our organizational culture, vision, mission, safety practices, and values. We introduce the new joiners to the departmental heads and conduct in-person sessions for better clarity about the departmental responsibilities.

As a responsible corporate entity, we are committed to adhering to relevant laws, regulations, and industry standards. Our compliance training programs are aimed at educating employees on these obligations. This helps us maintain high levels of adherence and ensure the safety and integrity of our operations.

Average training hours per Employee for C. L. Gupta Exports are mentioned below:

Category	Male	Female	Total
Total training hours	4684.5	109.5	4794
Avg Training hours (Management & Staff)	85	40	125
Avg Training Hours (On-roll workmen)	4609.5	75.5	4685
Average training hours per employee	0.5	0.5	0.5

Table : 23

Category	CY 24
Management training hours	24

Table : 24



TRAINING & EDUCATION

GRI Disclosure 404-2

Risk Management Training

We conduct risk management training for every worker to identify and mitigate the risks associated with their type of work. Our emergency team undergoes disaster management and emergency evacuation training at every division. Risk management sessions are organized for our employees monthly in collaboration with industry experts to deepen their knowledge.

Technical Training

Our technical skills training programs are meticulously tailored to the specific needs of our employees and their roles. We recognize that one-size-fits-all approaches are not effective. Our programs consider individual job responsibilities and areas that require enhancement. We conduct shop floor training on Welding and Metal Fabrication, CNC Machining, Metallurgy, Quality Control and Inspection, Safety Protocols, Quality Control Testing, Glass Forming Techniques, Glass Cutting and Grinding to give them practical work experience, understand its challenges and risk-mitigating measures. We offer regular updates on the latest industry trends, to keep our employees well-informed and proficient, ensuring they stay ahead of the curve.

Sustainability Training & Awareness Sessions

Currently, we are conducting training and awareness sessions on various aspects of the environment such as waste management and water conservation. We have committed to building a 3-step program to instill Sustainability skills with basic training for all employees. It will include design workshops, mandatory and optional courses and certification programs for all levels of employees.

Bifurcation of categories of training and the number of training hours for the years CY 22 to CY 24

Employee training category	Unit	CY 24	CY 23	CY 22
Risk Management trainings	Hours	45.5	28.5	26
E-learning hours	Hours	30	24	20
Sustainability	Hours	101.5	71	65
Health & Safety trainings	Hours	4001.5	2710	2678
Technical Trainings	Hours	159	117.5	116
Compliance Trainings	Hours	2387.5	2654	2506

Table : 25



Employee Training Category



CHILD LABOR

GRI Disclosure 408-1

At our facility, we have reported zero cases of Child Labor for the year CY24. We maintain strict adherence to our Child Labor Policy, which prohibits any engagement with child labor. This commitment extends throughout our supply chain, where we neither support nor condone child labor practices.

During the recruitment and onboarding process, we rigorously verify the age certificates of all new employees. This stringent verification process helps guarantee that no individuals under the legal working age are employed within our facility.

In addition to these measures, we have taken a proactive stance by prominently displaying various posters that convey the message that "Child Labor is prohibited." These posters are strategically placed at the entrance and within the factory premises, serving as a constant reminder of our unwavering commitment to upholding the rights and well-being of children, and our resolute stance against any form of child labor.

We make surprise visits to our suppliers' facilities to check the presence of child labor. If child labor incidents are found in C.L. Gupta Exports or with supply chain partners, the organization seeks to work in partnership with the supplier and appropriately qualified organizations (Local NGOs) to develop a responsible solution that is in the best long-term interests of the child. Such programs will be based on available best practices and will seek to meet the educational, social, and economic needs of the children concerned.

FORCED LABOR

GRI Disclosure 409-1

At our facility, our dedication to eradicate forced labor is a fundamental principle in our stringent Forced Labor Policy. This commitment extends not only in our facility but also throughout our supply chain, firmly establishing our stance against any support or encouragement of forced labor.

To proactively prevent the potential for forced labor, we have implemented a series of prevention methods:

- Document Verification:** During the recruitment process, instead of retaining original documents, we securely maintain photocopies, ensuring that no employee's personal documents are withheld or misused.
- Freedom of Movement:** We prioritize and uphold the personal freedoms of our employees. In case of emergencies, employees have the unequivocal right to leave our factory premises and take leave without any hindrance.
- Payment Integrity:** We maintain a strict policy that an employee's earned wages are their rightful compensation. In no circumstances do we retain any portion of an employee's payment.

These combined measures emphasize our commitment to safeguarding the rights and dignity of our workforce while strictly opposing any instance of forced labor within our organization and supply chain. We firmly believe that every individual should have the opportunity to work in an environment that is safe, fair, and free from coercion or exploitation.



LOCAL COMMUNITIES

GRI Disclosure 413-1

At C.L. Gupta Exports, we believe that every individual deserves an opportunity to live their life to its fullest potential. In order to turn our vision into ground reality, we have founded the C L Gupta Charitable Foundation.

The C. L. Gupta Charitable Foundation is dedicated to advancing societal development, focusing on key areas such as education with a special emphasis on Girl Children & Women, Skill Enhancement, Organic Farming Empowerment, Malnutrition, and Livelihood Opportunities. The Foundation's primary initiatives are concentrated in the Moradabad region and its surrounding communities, notably through the impactful contributions of the C L Gupta Eye Institute and Project SNEH.



Key Initiatives



A total of 50 Girl education was adopted by project SNEH



2336 Cases Of Malnutrition Eradication



Awareness generation on health and counselling sessions with Gynecologist



Distribution of study material to more than 500 under-privileged children from 5 schools in Moradabad district



32 Anganwadi Centers established in Villages



Production and distribution of low-cost sanitary pads to women



Organic Farming for agricultural sustainability

LOCAL COMMUNITIES (Project SNEH)

GRI Disclosure 413-1

Project SNEH focuses on four fundamental values – S-Sustainability; N-Nurturing; E-Empowerment; H-Health

Since we specialize in home decor and furnishing engaging in core activities such as wood cutting, metal welding, and glass blowing which demand core strength and specific technical skills, the workforce in these activities has historically been male-dominated due to the nature of the tasks. Recognizing the importance of gender inclusivity and economic empowerment, Project SNEH was initiated.

In June 2019, Project SNEH was founded to build and empower a community of self-reliant women. It aims to provide livelihood opportunities for women through skill development, ensuring good income for their social upliftment. The project is committed to improving the lives of people and families in the local community by creating opportunities through healthcare, education, organic farming, training, and employment.

Project SNEH is an initiative to train women to be self-employed. The present status of the women connected through SNEH is given below:

- 450 Women on board
- 98% Women Workers

- 560+ Already Trained (skilled)
- 1500+ Undergoing Training

The project has been recognized by dignitaries



Appreciated by
Smt. Anandiben Patel
Hon'ble Governor,
Uttar Pradesh
(India)

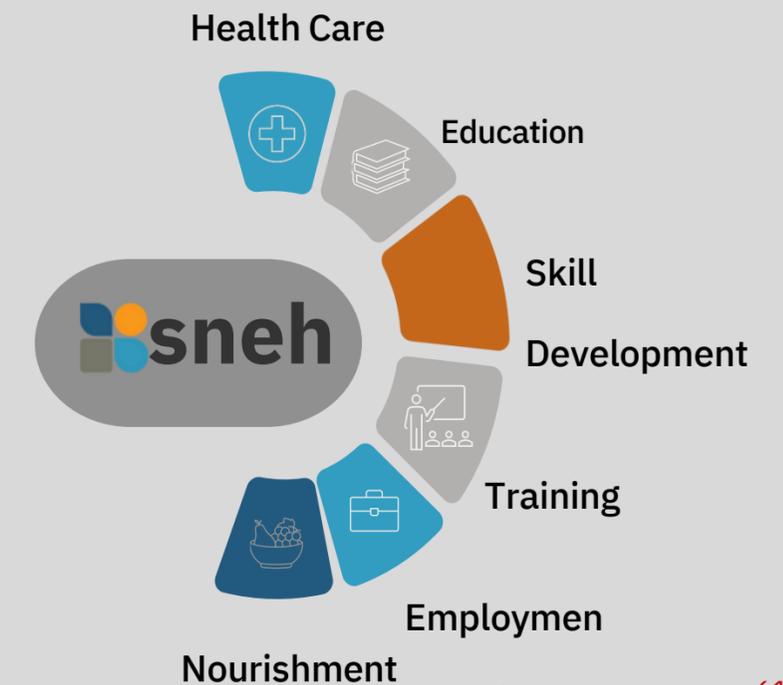


Acknowledged by
Smt. Baby Rani Maurya
Hon'ble Cabinet Minister
Women's Welfare,
Child Development and
Nutrition
Uttar Pradesh (India)

Anganwadi land renovation: 30 Sites , Malnutrition Eradication Program: Total Children Enrolled: 2,447 | Total Check-ups: 7,684 | Blocks Covered: 9

Malnutrition Status

	Malnutrition Children	Severe	Moderate	Normal	% Normal
	547	0	26	521	95%
	900	1	25	874	97%
	1000	0	115	941	94%
Total	2447	1	166	2336	95.46%



SNEH TESTIMONIALS



RAKHI

“ Three years ago, I used to stay at home in Niranjana village and engage in household chores. Despite a desire to do something meaningful in life, I lacked direction and support. Initially, my family was reluctant to let me go outside our home. However, with the arrival of the Project SNEH team in our village and their training initiatives, coupled with the visible positive progress of other girls, my family gained confidence. Subsequently, they permitted me to participate, and from that moment onward, my life transformed completely. Today, I am working in Project SNEH, serving as a trainer and have acquired skills in various forms of handicrafts.

“ I, Chaya from Fatehpur village, faced challenges as an introvert, limiting my ability to venture outside. Although my parents provided education, they aspired for me to achieve more. Unfortunately, the village environment hindered their willingness to send me elsewhere. Fortunately, a Project SNEH training camp in a nearby village became a turning point. There, I acquired skills in bag and mask making, leading to my employment at the project. Starting as an artisan, I’ve progressed to become a trainer, and I credit the organization for boosting my self-confidence. Witnessing my journey, several girls from my village have embarked on work opportunities in the city. The provision of transportation makes it easier for my parents to send me without concerns.



CHAYA



VARSHA

“ I am Varsha, from Mauda's mill. All my time used to be spent on household chores. Despite some education I had, it felt like it would go in vain. My family also needed financial assistance, especially during the time of COVID. Project SNEH sent its team to our village, which informed us about the work there. Today, I have been working with this organization for the past three years, which has made me self-reliant. It has boosted me and my family’s self-esteem. Along with contributing to my family income, it feels great that I can help my parents at home.

“ At a very young age, my education came to a halt. However, I always believed in myself and aspired to achieve big in life. Observing the financial struggles at home, I often pondered about what I could do to make everything all right. Coming to Project SNEH, I have learned a lot—not just earning livelihood through various kinds of work but also adopting a more structured way of living. This has brought significant positive changes in my life.



RITU



LOCAL COMMUNITIES

GRI Disclosure 413-1

C.L. Gupta Eye Institute is first high-quality eye care hospital to benefit the socially marginalized communities. It is the largest eye hospital in North India equipped with state-of-the-art diagnostic and surgical equipment. C.L. Gupta Eye Institute is the only institute in Uttar Pradesh that provides high-quality services to non-paying patients and has done thousands of free surgeries. It works ambitiously towards a world where everyone can enjoy the benefit of eye care irrespective of their socio-economic status.



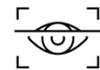
29

Vision Center



200+

Total Villages declared Blind-Free by WHO till date



90,36,25

Screened persons



1,87,000

OPD performed

39,891

Total Free Surgeries has been done



As a father, the arrival of another newborn in our family brought immense joy. However, our happiness turned into concern when, at just four months, we noticed that Maaz couldn't see as his elder brothers did at that age. Worried about his vision, I decided to seek help and went to the nearby C.L. Gupta Eye Institute (CLGEI) Vision Center.

The diagnosis revealed that Maaz was born with congenital cataracts in both eyes, a condition that, if left untreated, would impair his vision. The news was distressing, especially considering our humble background and the large family I had to support as a daily wage worker. Nonetheless, the dedicated team at CLGEI provided thorough counselling, emphasizing the urgency of cataract surgery for Maaz.

Despite my initial apprehension, the socioeconomic consideration played a crucial role, and the surgery and treatment were conducted free of cost at CLGEI. We are immensely thankful to the doctors, hospital team, and supportive caregivers for granting our little one a happy and playful childhood and paving the way towards a brighter future for him.

- Father of Mohd Maaz

Economic

- Economic Performance
- Anti-Corruption
- Market Presence
- Taxa





ECONOMIC PERFORMANCE

We are dedicated in achieving our financial targets, devising strategies for economic Sustainability, and fostering long-term value for our stakeholders.

Performance over the Year

Economic Performance signifies our commitment to sustaining a profitable business model, ensuring the company's enduring viability. We strive to foster growth through collaborative partnerships with our buyers and pursuing our ambitious financial targets. Our dedication extends beyond profits, encompassing the

creation of innovative products that enhance consumer well-being. Simultaneously, we remain resolute in progressing towards our long-term goals, impacting our environment and communities, embodying our holistic vision for success and driving positive change.

Revenue

INR CRORE

605.18



Employee Costs

INR CRORE

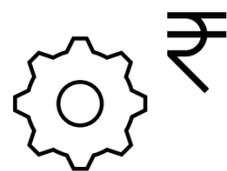
163.65



Operating Costs

INR CRORE

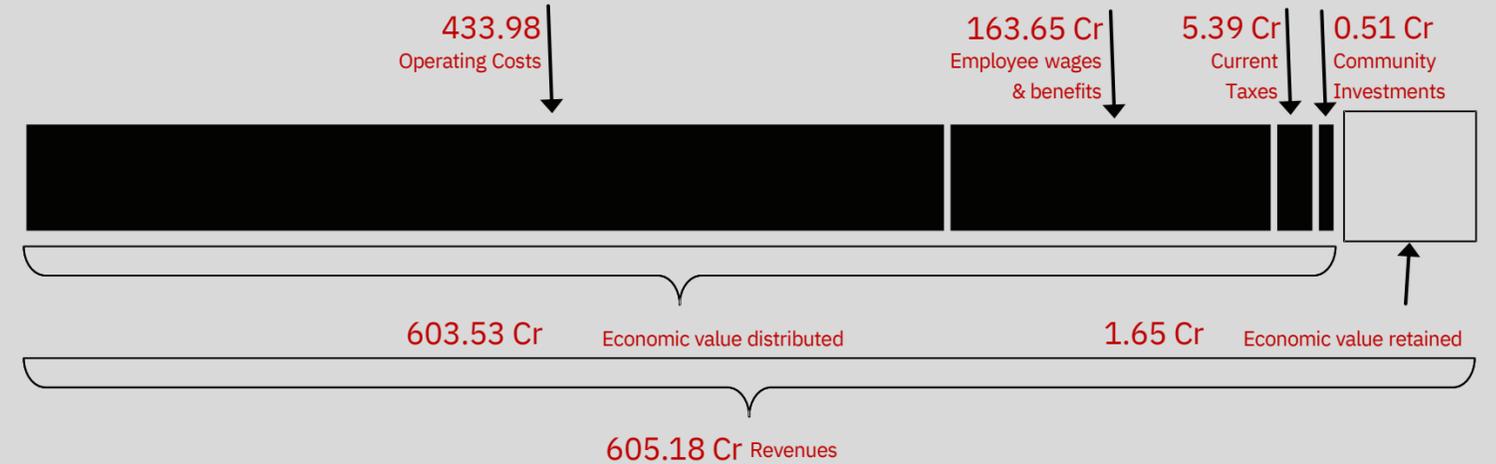
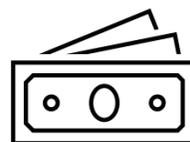
433.98



Profit (Before Tax)

INR CRORE

7.55



Direct Economic Value Generated & Distributed

GRI Disclosure 201-1

In this section of the report, we present an overview of the economic value of C.L. Gupta Exports.

C.L. Gupta Exports is committed to creating economic value for all stakeholders. We evaluate our economic performance by examining the economic value generated and distributed, reflecting our contributions to society and the global economy.

Revenue: In 2024, we achieved a total revenue of ₹605.18 crores, driven by robust demand, expanded market presence, and product innovation. Our revenue streams from glass, steel, furniture, and ceramic segments have contributed synergistically to our overall financial success.

Profitability: In year 2024, we achieved a profitability of 7.55 crores, demonstrating our resilience and adaptability in challenging market environments.

Operating Costs: Efficient cost management is a cornerstone of our economic performance strategy. We diligently manage our operating costs, allowing us to invest in innovation, quality improvement, and the overall enhancement of our products and services.

Tax Contributions: C.L. Gupta Exports is dedicated to fulfilling its role as a responsible corporate citizen. In year 2024, we contributed ₹5.39 Cr in taxes, supporting public finances. These contributions reflect our commitment to the communities and nations in which we operate.

ECONOMIC PERFORMANCE

Community Investments

C.L. Gupta Exports recognizes the significance of giving back to the communities we serve. In year 2024, we made substantial investments in local communities, focusing on initiatives that promote economic development, education, and environmental Sustainability. These investments are an integral part of our commitment to being a socially responsible organization.

 **₹ 0.51 Cr**

Community Investments

Economic performance exemplifies our steadfast commitment to generating value for stakeholders and ensuring long-term Sustainability. Our strategic focus on Revenue, Profitability, Tax Contributions, Operating Costs, and Community Investments mirrors our dedication to responsible business practices, innovation, and lasting value creation. Moving forward, we persist in our pursuit of excellence across economic activities, striving to contribute to a more prosperous and sustainable future for our stakeholders and the broader community. This commitment underscores our belief that financial success, ethical conduct, and social responsibility are integral components of a thriving and enduring business model.



Financial Assistance Received From Government

GRI Disclosure 201-4

This section of the report sheds light on the valuable financial assistance we have received from the government. We participate in government programs and initiatives aimed at fostering growth, promoting exports and advancing sustainable practices.

 **₹ 11.99 Cr**

Duty Drawback & Export Incentives

We actively engage with government export incentive schemes designed to encourage and reward export-oriented activities. These incentives encompass financial support enabling us to expand our export activities, explore new markets, and remain competitive on the global stage. We also participate in Duty Drawbacks schemes, which allow us to claim refunds on certain customs duties, taxes, and fees paid on imported materials and components used in our export products.

The assistance received from these programs not only benefit us financially but also strategically by enabling us to:

- Expand our export horizons, contributing to economic growth
- Enhance the cost-effectiveness
- Strengthen investment and commitment towards society

We operate with a strong commitment to compliance, ensuring that we adhere to all terms and conditions of these government financial assistance programs. This includes transparent documentation, reporting, and accountability to maintain the integrity of these incentives and their alignment with government objectives.

At C.L. Gupta Exports, we are deeply appreciative of the government's support, and we leverage this assistance to fulfil our vision of responsible and sustainable manufacturing. Our financial assistance initiatives play a pivotal role in supporting our quest for economic growth, environmental and social responsibility on a global scale.



MANAGING CLIMATE RISKS & OPPORTUNITIES

11	Impact	Mitigation Measures
<p>Delayed Customer Delivery: Intensified rainfall patterns, notably during July and August, causing significant shipment delays enroute to ports. These heavy rains lead delay in shipment due to flooding, road closures, and harbor congestion, disrupting transportation networks and impacting trade.</p>	<p>It disrupts customers' supply chains, causing delays in manufacturing schedules, inventory shortages, and logistical bottlenecks. This disruption affects businesses' bottom lines, leading to financial losses, & potential penalties for late deliveries. Moreover, it affects consumer satisfaction due to delayed or unavailable goods, potentially damaging relationships with our customers</p>	<ul style="list-style-type: none"> •Weather monitoring systems to track rainfall patterns and forecasts. •Diversify transportation modes & routes that are less susceptible to the effects of rain. •Advanced production planning allowing for buffer time to absorb and mitigate any disruptions.
<p>Reduction of Ground Water Level: The water-related uncertainties are disrupting typical precipitation patterns. While our current operational sites haven't experienced significant water level decreases, we foresee potential future fluctuations. Viewing this as an opportunity for proactive preparation, we aim to anticipate and address potential challenges associated with water access in advance.</p>	<p>It directly affects the production processes that rely on water for cooling, cleaning, and as a component in various products. Reduced water availability can disrupt manufacturing operations, leading to downtime, increased costs due to alternative water sourcing or treatment, and potential supply chain interruptions.</p>	<ul style="list-style-type: none"> •Monitoring water levels and quality regularly to anticipate water scarcity situations. •Implemented a Zero Liquid Discharge Facility with fully operational STP & ETP plants. •Investing in water efficient technologies and practices like PVD that optimize water usage in production processes.
<p>Supply Chain Disruptions: The change in global weather patterns is amplifying the frequency and intensity of extreme events. The disruptions can severely impact the supply chain majorly the global supplies we import from China. Increased rainfall can lead to flooding along transportation routes, causing landslides, road closures, and damage to infrastructure crucial for the movement of goods.</p>	<p>It can cause significant delays in delivery of hardware products, leading to shortages in the Indian market. The delays can affect various aspects of the supply chain, including manufacturing schedules, inventory management, and timely deliveries to customers. Consequently, these hardware supplies might face increase in costs.</p>	<ul style="list-style-type: none"> •Inventory optimization to maintain strategic buffer of critical raw materials to counter delays. •Supplier diversification to reduce reliance on a single source. •Scenario planning & contingency measures to address various levels of disruptions.



Financial implications and other risks and opportunities due to climate change

GRI Disclosure 201-2

Financial implications and risks/opportunities due to climate change refers to the economic consequences of environmental shifts. Climate change can lead to increased costs and expenses. On the other side, it also creates opportunities in sustainable industries potentially yielding financial benefits.

At C.L. Gupta Exports, we acknowledge climate change's profound impact on our operations and our responsibility to address its financial implications, risks, and opportunities. This disclosure outlines our strategic approach to mitigating climate-related challenges and leveraging opportunities.

We have identified potential risks and devised strategies for mitigation. We view climate change as both a challenge and an opportunity to lead by example. Embracing Sustainability, innovation, and responsible business practices, we ensure long-term financial resilience, aligning our commitment to addressing climate change with both moral and financial imperatives for a more sustainable and prosperous future.

ANTI-CORRUPTION

GRI Disclosure 205 -1, 205-2

We believe in values of integrity, transparency & ethical conduct in our business operations.

Our Anti-corruption initiatives aim to promote transparency, accountability, and integrity, ultimately fostering trust and fair play.

At C.L. Gupta Exports, we firmly believe in the values of integrity, transparency, and ethical conduct in all our business operations. This commitment extends to our unwavering stance against corruption. This section of our report outlines our efforts to combat corruption within our organization & uphold the highest ethical standards.

C.L. Gupta Exports rigorously upholds a robust framework of anti-corruption policies and procedures. These documents meticulously articulate our unequivocal stance against corrupt practices, delineating the expected conduct for employees, governance bodies, and stakeholders.

Encompassing crucial areas such as bribery, fraud, kickbacks, and conflict of interest, our policies reflect our unwavering commitment to fostering a culture of transparency. We are dedicated to the continuous review and enhancement of these anti-corruption measures, positioning ourselves at the forefront of integrity and ethical business conduct.

Compliance & Training

We prioritize compliance with anti-corruption laws and regulations at the national and international levels. We provide regular training to our employees to ensure that they are well-informed about anti-corruption policies, standards, and legal obligations.



100%
Employees trained on
Topic of Anti-Corruption

Leadership at C.L. Gupta Exports exemplifies ethical conduct and integrity. We believe that promoting ethical behaviour starts at the top, and we are committed to leading by example. Our leaders encourage a culture of transparency and fairness within the organization.

In conclusion, our anti-corruption initiatives are integral to our corporate values and Sustainability commitments. At C.L. Gupta Exports, we firmly believe that only through unwavering adherence to these principles can we build a more ethical and responsible future for our stakeholders and the global community.

5 Business Areas identified & addressed with risks related to corruption

- Overseas Collaborations, Partnerships & Joint Ventures
- Employee Recruitment
- Receipt of Gifts & Donations
- Granting Funds
- Public Procurement





MARKET PRESENCE

We prioritize local talent fostering deep community understanding & strengthening operational synergy.

Market Presence details C.L. Gupta Exports market-related impacts and management strategies. This section illuminates our market presence, delineating our impacts within the industry and how we steer these effects. It shows our dedication showcasing the market influence and how we responsibly manage it.

Looking forward, our goal is to further increase the proportion of senior management hired from the local community. We recognize the importance of this goal in fostering long-term relationships, creating economic opportunities, and enhancing our position as a responsible corporate citizen. We are dedicated to not only meeting but exceeding industry standards in this regard.

Proportion of senior management hired from the local community

GRI Disclosure 202 – 2

Our organization places a high value on nurturing local talent and promoting inclusivity. We believe that our senior management team should reflect the diversity of the communities we serve. By prioritizing the hiring of senior leaders from the local community, we not only support local talent development but also enrich our decision-making processes with a broad range of perspectives.

As of our latest reporting period, 80% of our senior management comes from the local community. We consider this an important milestone and acknowledge the value that local leaders bring to our organization.



80%

Senior Management
Hired Locally

TAX

GRI Disclosure 207-1

We uphold ethical tax practices, fostering economic growth and community development through transparent fiscal contributions.

At C.L. Gupta Exports, our commitment to sustainable business operations extends to our tax practices. Compliance with all relevant tax laws and regulations is fundamental. We meticulously adhere to fiscal responsibilities in every region where we operate, ensuring complete alignment with legal requirements.

Looking forward, our pledge remains unwavering. We are committed to upholding the highest standards of fiscal responsibility and ethical tax practices.

Transparency is integral to our tax approach. We maintain open communication with tax authorities, providing comprehensive information to fulfil our obligations. This dedication builds trust, establishing us as responsible corporate citizens committed to ethical conduct.

Our contributions to local economies are channeled through taxes and duties, bolstering Government initiatives and community development. These efforts foster economic growth, reflecting our dedication to making a positive impact within the regions we serve. Collaborating with relevant authorities, we strive to align our operations with global best practices, aiming to continually enhance community well-being and progress.



Alignment with International Standards & Goals

- GRI Content Index
- Alignment to UN SDG's





GRI CONTENT INDEX & ALIGNMENT TO UN SDGs

This report has been developed with reference to Global Reporting Initiative (GRI).

GRI Standard	Disclosure	Page no.	Alignment with SDGs
GRI 2: General Disclosures 2021	2-1 Organizational details	2, 10, 12, 15	
	2-2 Entities included in the organization’s Sustainability reporting	8	
	2-3 Reporting period, frequency and contact point	2, 8, 15	
	2-4 Restatements of information	Not Applicable	
	2-5 External assurance		
	2-6 Activities, value chain and other business relationships	10, 12, 14	
	2-7 Employees	10, 49	 
	2-8 Workers who are not employees	49	
	2-9 Governance structure and composition	15, 16	 
	2-10 Nomination and selection of the highest governance body		
	2-11 Chair of the highest governance body		
	2-12 Role of the highest governance body in overseeing the management of impacts	15, 16	
	2-13 Delegation of responsibility for managing impacts		
	2-14 Role of the highest governance body in Sustainability reporting		
	2-15 Conflicts of interest		



GRI CONTENT INDEX & ALIGNMENT TO UN SDGS

GRI Standard	Disclosure	Page no.	Alignment with SDGs
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	15, 17	
	2-17 Collective knowledge of the highest governance body		
	2-18 Evaluation of the performance of the highest governance body		
	2-19 Remuneration policies		
	2-20 Process to determine remuneration		
	2-21 Annual total compensation ratio		
	2-22 Statement on sustainable development strategy	5,6,7, 13,22	
	2-23 Policy commitments	15, 17	
	2-24 Embedding policy commitments	15, 17	
	2-25 Processes to remediate negative impacts	17	
	2-26 Mechanisms for seeking advice and raising concerns	17	
	2-27 Compliance with laws and regulations		
	2-28 Membership associations	18	
	2-29 Approach to stakeholder engagement	26	
2-30 Collective bargaining agreements			



GRI CONTENT INDEX & ALIGNMENT TO UN SDGs

GRI Standard	Disclosure	Page no.	Alignment with SDGs
GRI 2: General Disclosures 2021	3-1 Process to determine material topics	26, 29, 30	
	3-2 List of material topics	29, 30	
	3-3 Management of material topics		
Economic			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	64	 
	201-2 Financial implications and other risks and opportunities due to climate change	66	
	201-3 Defined benefit plan obligations and other retirement plans		
	201-4 Financial assistance received from government	65	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		
	202-2 Proportion of senior management hired from the local community	68	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	67	
	205-2 Communication and training about anti-corruption policies and procedures	67	
	205-3 Confirmed incidents of corruption and actions taken		



GRI CONTENT INDEX & ALIGNMENT TO UN SDGs

GRI Standard	Disclosure	Page no.	Alignment with SDGs
GRI 207: Tax 2019	207-1 Approach to tax	68	
	207-2 Tax governance, control, and risk management		
	207-3 Stakeholder engagement and management of concerns related to tax		
	207-4 Country-by-country reporting		
Environment			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	37	
	301-2 Recycled input materials used	38	
	301-3 Reclaimed products and their packaging materials		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	34, 35	
	302-2 Energy consumption outside of the organization		
	302-3 Energy intensity	34, 35	
	302-4 Reduction of energy consumption	34, 35	
	302-5 Reductions in energy requirements of products and services	34, 35	



GRI CONTENT INDEX & ALIGNMENT TO UN SDGs

GRI Standard	Disclosure	Page no.	Alignment with SDGs
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	44	 
	303-2 Management of water discharge-related impacts	46, 47	
	303-3 Water withdrawal	44, 47	
	303-4 Water discharge	47	
	303-5 Water consumption	44, 45	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		
	304-2 Significant impacts of activities, products and services on biodiversity		
	304-3 Habitats protected or restored	43	  
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	36	    
	305-2 Energy indirect (Scope 2) GHG emissions	36	    
	305-3 Other indirect (Scope 3) GHG emissions		
	305-4 GHG emissions intensity		
	305-5 Reduction of GHG emissions	36	  
	305-6 Emissions of ozone-depleting substances (ODS)	36	 



GRI CONTENT INDEX & ALIGNMENT TO UN SDGS

GRI Standard	Disclosure	Page no.	Alignment with SDGs
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), Sulphur Oxides (SOx), and other significant air emissions	36	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	39, 40	
	306-2 Management of significant waste-related impacts	39, 40	
	306-3 Waste generated	40	
	306-4 Waste diverted from disposal	41	
	306-5 Waste directed to disposal	41	
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