

#livingthegodrejway

# AN INDUSTRY-FIRST INSTANT FOAM HAND WASH.


*Product innovation and  
healthy living in a single  
package.*





## Adherence to standards


Read inside	Page No.
SDG mapping	79
GRI Index	90
Assurance statement	99
Abbreviations	103


# SDG MAPPING


SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 1 : No Poverty – End poverty in all its forms everywhere</p>	Access to land	413-2	–
	Availability of products and services for those on low incomes	203-2	60-61 : Economic performance (KPI)
	Disaster/emergency planning and response		76-77 : Volunteering
	Earnings, wages and benefits	202-1	
	Economic development in areas of high poverty	203-2	60-61 : Economic performance (KPI) 66-69 : Livelihood programmes
	Economic inclusion	103-2	65-77 : Social Responsibility
	Electricity access		73 : Rural Electrification

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 2 : End hunger, achieve food security and improved nutrition and promote sustainable agriculture</p>	Access to land	413-2	–
	Changing the productivity of organizations, sectors, or the whole economy	203-2	60-61 : Economic performance (KPI)
	Indigenous rights	411-1	–


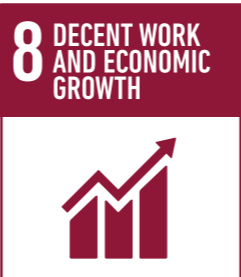
SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 3 : Ensure healthy lives and promote wellbeing for all at all ages</p>	Access to medicines	203-2	70 : Public Health
	Air quality	305-1	40 : Emissions
		305-2	40 : Emissions
		305-3	36 : Discussion on material issues 40 : Emissions
		305-6	–
		305-7	–
	Disaster/emergency planning and response		76-77 : Volunteering
	Occupational health and safety	403-2	54 : People
		403-3	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 4 : Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p>	Spills	306-3	–
		306-2	44-47 : Waste and effluents
		306-4	45 : Hazardous waste (International and India) 75 : Community waste management projects
			44-47 : Waste and effluents
	Education for sustainable development	102-27	66 : Livelihoods 76-77 : Volunteering
	Employee training and education	404-1	56, 58 : People (Workforce training India and International)

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 5 : No Poverty - Achieve gender equality and empower all women and girls</p>	Economic inclusion	103-2	12-16 : Governance 65-77 : Social Responsibility
	Equal remuneration for women and men	202-1	–
		405-2	–
	Gender equality	401-1	49-58 : People
		404-1	56, 58 : People (Workforce training India and International)
		404-3	–
		405-1	49-58 : People
		Infrastructure investments	201-1
	203-1		–


SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 6 : Ensure availability and sustainable management of water and sanitation for all</p>	Non-discrimination	406-1	50 : People
	Parental leave	401-3	Data monitoring underway, to be included next year
	Women in leadership	102-22	12-16 : Governance
		102-24	12-16 : Governance
		405-1	49-58 : People
	Workplace violence and harassment	414-1	32-34 : Supply Chain Management (SCM)
		414-2	–
	Spills	306-3	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
	Sustainable water withdrawals	303-1	41-43 : Water
		303-2	–
	Waste	306-2	44-47 : Waste and effluents
	Water efficiency	303-3	41-43 : Water
	Water quality	306-1	44-47 : Waste and effluents
	Water recycling and reuse	303-3	41-43 : Water
	Water-related ecosystems and biodiversity	304-1	–
		304-2	–
		304-3	74 : Watershed Management
		304-4	–
		306-1	44-47 : Waste and effluents
		306-2	44-47 : Waste and effluents
		306-5	–



SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 7 : Ensure access to affordable, reliable, sustainable and modern energy for all</p>	Energy efficiency	302-1	38-39 : Energy consumption
		302-2	–
		302-3	38-39 : Energy consumption
		302-4	38-39 : Energy consumption
		302-5	–
		203-1	–
	Renewable energy	302-1	38-39 : Energy consumption
		302-2	–
 <p>SDG 8 : Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>	Abolition of child labor	408-1	–

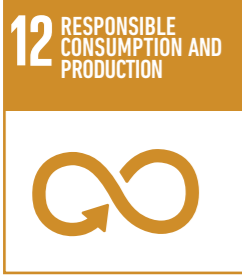
SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
	Diversity and equal opportunity	405-1	49-58 : People
	Earnings, wages and benefits	202-1	–
		401-2	–
	Economic inclusion	103-2	12-16 : Governance
	Economic performance	201-1	60-61 : Economic performance (KPI)
	Elimination of forced or compulsory labor	409-1	–
	Employee training and education	404-1	56, 58 : People (Workforce training India and International)
		404-2	68 : Success through support (Social responsibility)
		404-3	–
	Employment	102-8	–
		202-2	–
		401-1	49-58 : People
	Energy efficiency	302-1	38-39 : Energy consumption
		302-2	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
		302-3	38-39 : Energy consumption
		302-4	38-39 : Energy consumption
		302-5	–
	Equal remuneration for women and men	405-2	–
	Freedom of association and collective bargaining	102-41	–
		407-1	–
	Indirect impact on job creation	203-2	60-61 : Economic performance (KPI)
	Jobs supported in the supply chain	203-2	60-61 : Economic performance (KPI)
	Labor practices in the supply chain	414-1	32-34 : Supply Chain Management (SCM)
		414-2	–
	Labor/management relations	402-1	–
	Materials efficiency	301-1	38-39 : Energy consumption
		301-2	–
	Non-discrimination	406-1	–
	Occupational health and safety	403-1	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
		403-2	54 : People
		403-3	–
		403-4	–
	Parental leave	401-3	–
	Resource efficiency of products and services	301-3	–
	Water efficiency	303-3	41-43 : Water
	Youth employment	401-1	49-58 : People
	Infrastructure investments	201-1	60-61 : Economic performance (KPI)
		203-1	–
	Research and development	201-1	60-61 : Economic performance (KPI)

SDG 9 : Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
	Economic development in areas of high poverty	203-2	60-61 : Economic performance (KPI)
	Equal remuneration for women and men	405-2	–
	Foreign direct investment	203-2	60-61 : Economic performance (KPI)
SDG 10 : Reduce inequality within and among countries			
	Infrastructure investments	203-1	–
SDG 11 : Make cities and human settlements inclusive, safe, resilient and sustainable			

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report	SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 12 : Ensure sustainable consumption and production patterns</p>	Air quality	305-1	40 : Emissions		Environmental investments	103	38-39 : Energy consumption 40 : Emissions 41-43 : Water 44-47 : Waste and effluents
		305-2	40 : Emissions			305	36 : Discussion on material issues 40 : Emissions
		305-3	–			306	44-47 : Waste and effluents
		305-6	–			307	–
		305-7	–			301-1	38-39 : Energy consumption
	Energy efficiency	302-1	38-39 : Energy consumption			301-2	–
		302-2	No data found			204-1	32-34 : Supply Chain Management (SCM)
		302-3	38-39 : Energy consumption			417-1	–
		302-4	38-39 : Energy consumption			301-3	–
		302-5	–			306-3	–
					Materials efficiency/ recycling	301-1	38-39 : Energy consumption
					Procurement practices	204-1	32-34 : Supply Chain Management (SCM)
					Product and service information and labeling	417-1	–
					Resource efficiency of products and services	301-3	–
					Spills	306-3	–




SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
	Transport	302-1	38-39 : Energy consumption
		302-2	–
		305-1	40 : Emissions
		305-2	40 : Emissions
		305-3	–
Waste	306-2	44-47 : Waste and effluents	
	306-4	45 : Waste and effluents	
Water efficiency	303-3	41-43 : Water	
Water quality	306-1	44-47 : Waste and effluents	


## SDG




SDG 13 : Take urgent action to combat climate change and its impacts

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report	
	Energy efficiency	302-1	38-39 : Energy consumption	
		302-2	No data found	
		302-3	38-39 : Energy consumption	
		302-4	38-39 : Energy consumption	
		302-5	–	
	Environmental investments	103	38-39 : Energy consumption	
		305	40 : Emissions	
		306	41-43 : Water	
		307	44-47 : Waste and effluents	
		GHG emissions	305-1	40 : Emissions
		305-2	40 : Emissions	
		305-3	–	
	305-4	36 : Discussion on material issues		
	305-5	40 : Emissions		
	305-6	–		
	305-7	–		
	Risks and opportunities due to climate change	201-2	23-24 : Risks and opportunities	

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 14 : Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p>	Environmental investments	103	38-39 : Energy consumption 40 : Emissions 41-43 : Water 44-47 : Waste and effluents
		305	36 : Discussion on material issues 40 : Emissions
		306	44-47 : Waste and effluents
		307	35 : Environment
		Marine biodiversity	304-1
		304-2	–
		304-3	–
		304-4	–
	Ocean acidification	305-1	40 : Emissions
		305-2	40 : Emissions
		305-3	–
		305-4	36 : Discussion on material issues
		305-5	40 : Emissions
		305-6	–


SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report		
 <p>SDG 15 : Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</p>	Environmental investments	305-7	–		
		Spills	306-3	–	
		Water discharge to oceans	306-1	44-47 : Waste and effluents	
			103	38-39 : Energy consumption 40 : Emissions 41-43 : Water 44-47 : Waste and effluents	
			305	36 : Discussion on material issues 40 : Emissions	
		306	44-47 : Waste and effluents		
		307	–		
	Forest degradation		305-1	40 : Emissions	
			305-2	40 : Emissions	
			305-3	–	
			305-4	36 : Discussion on material issues	
			305-5	40 : Emissions	
			305-7	–	
		Mountain ecosystems		304-1	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
		304-2	–
		304-3	–
		304-4	–
	Natural habitat degradation	304-1	–
		304-2	–
		304-3	–
		304-4	–
		306-5	–
	Spills	306-3	–
	Terrestrial and inland freshwater ecosystems	304-1	–
		304-2	–
		304-3	–
		304-4	–
		306-5	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
 <p>SDG 16 : Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>	Abolition of child labor	408-1	–
	Anti-corruption	205-1	22-25 : Risk and opportunities
		205-2	32-34 : Supply Chain Management (SCM)
		205-3	32-34 : Supply Chain Management (SCM)
		415-1	32-34 : Supply Chain Management (SCM)
	Compliance with laws and regulations	307-1	35 : Environment
		206-1	–
		419-1	–
		416-2	28, 30 : Products and packaging
		417-1	30 : Packaging
		417-2	–
		418-1	–
		419-1	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
	Effective, accountable and transparent governance	102-23	3-4 : Message from the Managing Director
		102-25	–
	Ethical and lawful behavior	102-16	6 : Our philosophy 7 : GCPL overview (Growing with values) 31 : Leadership quote section separator 50-54 : People (Diversity at GCPL)
		102-17	12 : Governance 34 : Supplier Engagement
	Grievance mechanisms	103-2	12-16 : Governance
	Inclusive decision-making	102-21	–
		102-22	12-16 : Governance
		102-24	12-16 : Governance
		102-29	–
		102-37	–

SDG	Business Theme	Relevant GRI Standard/ Indicator	Relevant section in the report
	Non-discrimination	406-1	50 : People
	Protection of privacy	418-1	–
	Security	410-1	–
	Workplace violence and harassment	414-1	32-34 : Supply Chain Management (SCM)
		414-2	32-34 : Supply Chain Management (SCM)
	Foreign direct investment	203-2	–



SDG 17 : Strengthen the means of implementation and revitalize the global partnership for sustainable development

# GRI INDEX

GRI Standard 2016	Disclosure	Page No.
GRI 102 : General Disclosures	102-1 Name of the organization	Cover page
	102-2 Activities, brands, products, and services	9 : GCPL overview (Geographies, products and markets) 18-19 : Stakeholder engagement 22-25 : Risks and opportunities 28, 30 : Products and packaging 32-34 : Supply Chain Management (SCM)
	102-3 Location of headquarters	–
	102-4 Location of operations	8 : GCPL overview (Geographies, products and markets)
	102-5 Ownership and legal form	12-16 : Governance Refer to AR : Page 008-015
	102-6 Markets served	8 : GCPL overview (Geographies, products and markets)
	102-7 Scale of the organization	8-9 : GCPL overview (Highlights, products and markets)
	Total no. of employees	7 : GCPL overview
	102-10 Significant changes to the organization and its supply chain	5 : Report profile 32-34 : Supply Chain Management (SCM)

GRI Standard 2016	Disclosure	Page No.
GRI 102 : General Disclosures	102-11 Precautionary Principle or approach	5 : Report profile 22-25 : Risks and opportunities
	102-12 External initiatives	63 : Emerging regulations (Kenya) 69 : Darling hair and beauty skills training in Kenya
	102-13 Membership of associations	
	102-14 Statement from senior decision-maker	3-4 : Message from the Managing Director - Data pending
	102-16 Values, principles, standards, and norms of behavior	6 : Our philosophy 7 : GCPL overview (Growing with values) 31 : Leadership quote section separator 50-54 : People (Diversity at GCPL) 59 : Leadership quote section
	102-18 Governance structure	12-16 : Governance
	102-40 List of stakeholder groups	18-19 : Stakeholder engagement

GRI Standard 2016	Disclosure	Page No.
GRI 102 : General Disclosures	102-41 Collective bargaining agreements	–
	102-42 Identifying and selecting stakeholders	18-19 : Stakeholder engagement
	102-43 Approach to stakeholder engagement	18-19 : Stakeholder engagement
	102-44 Key topics and concerns raised	18-19 : Stakeholder engagement
	102-45 Entities included in the consolidated financial statements	5 : Report profile
	102-46 Defining report content and topic Boundaries	5 : Report profile 20 : Materiality
	102-47 List of material topics	20 : Materiality
	102-48 Restatements of information	NA

GRI Standard 2016	Disclosure	Page No.
GRI 102 : General Disclosures	102-49 Changes in reporting	5 : Report profile
	102-50 Reporting period	5 : Report profile
	102-51 Date of most recent report	5 : Report profile
	102-52 Reporting cycle	5 : Report profile
	102-53 Contact point for questions regarding the report	5 : Report profile
	102-54 Claims of reporting in accordance with the GRI Standards	5 : Report profile
	102-55 GRI content index	90-98 : GRI Index
	102-56 External Assurance	99-102 : Assurance statement

GRI Standard 2016	Disclosure	Page No
<b>Economic Performance (Material Aspects)</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	12-16 : Governance
	103-3 Evaluation of the management approach	12-16 : Governance
GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed	60-61 : Economic performance (KPI)
	201-4 Financial assistance received from government	60-61 : Economic performance (KPI)
	203-2 Significant indirect economic impacts	60-61 : Economic performance (KPI)

GRI Standard 2016	Disclosure	Page No
<b>Procurement Practices</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	12-16 : Governance
	103-3 Evaluation of the management approach	12-16 : Governance
GRI 204 : Procurement Practices 2016	204-1 Proportion of spending on local suppliers	32-34 : Supply Chain Management (SCM)

GRI Standard 2016	Disclosure	Page No
GRI 205 : Corruption risks	205-1 Operations assessed for risks related to corruption	22-25 : Risks and opportunities 32-34 : Supply Chain Management (SCM)
	205-2 Communication and training about anti-corruption policies and procedures	32-34 : Supply Chain Management (SCM)
	205-3 Confirmed incidents of corruption and actions taken	32-34 : Supply Chain Management (SCM)
<b>Energy</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	38-39 : Energy consumption

GRI Standard 2016	Disclosure	Page No
	103-3 Evaluation of the management approach	38-39 : Energy consumption
GRI 301 : Materials	301-1 Materials used by weight or volume	38-39 : Energy consumption
GRI 302 : Energy 2016	302-1 Energy consumption within the organization	38-39 : Energy consumption
	302-3 Energy intensity	38-39 : Energy consumption
	302-4 Reduction of energy consumption	38-39 : Energy consumption
<b>Water</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	41-43 : Water



GRI Standard 2016	Disclosure	Page No
	103-3 Evaluation of the management approach	41-43 : Water
GRI 303 : Water 2016	303-1 Water withdrawal by source	41-43 : Water
	303-3 Water recycled and reused	41-43 : Water
<b>Emissions</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	40 : Emissions
	103-3 Evaluation of the management approach	40 : Emissions
GRI 305 : Emissions 2016	305-1 Direct (Scope 1) GHG emissions	40 : Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	40 : Emissions

GRI Standard 2016	Disclosure	Page No
	305-4 GHG emissions intensity	40 : Emissions
	305-5 Reduction of GHG emissios	36 : Discussion on Material issues 40 : Emissions
<b>Effluents &amp; Waste</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	44-47 : Waste and effluents
	103-3 Evaluation of the management approach	44-47 : Waste and effluents
GRI 306 : Effluents & Waste	306-1 Water discharge by quality and destination	44-47 : Waste and effluents
	306-2 Waste by type and disposal method	44-47 : Waste and effluents

GRI Standard 2016	Disclosure	Page No
<b>Supplier environmental assessment</b>		
GRI 308 : Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	–
<b>Employment</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	49-54 : People
	103-3 Evaluation of the management approach	49-54 : People
GRI 401 : Employment	401-1 Employee and Employee turnover	49-58 : People
	401-3 Parental leave	–

GRI Standard 2016	Disclosure	Page No
GRI 402 : Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	–
<b>Occupational Health &amp; Safety</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	49-54 : People
	103-3 Evaluation of the management approach	49-54 : People

GRI Standard 2016	Disclosure	Page No
GRI 403 : Occupational Health & Safety 2016	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	–
<b>Training &amp; Education</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	53-54 : People (Training, health and safety)
	103-3 Evaluation of the management approach	53-54 : People (Training, health and safety)

GRI Standard 2016	Disclosure	Page No
<b>Diversity</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its Boundary	20 : Materiality
	103-2 The management approach and its components	50-54 : People (Diversity at GCPL)
	103-3 Evaluation of the management approach	50-54 : People (Diversity at GCPL)
GRI 405 : Diversity	405-1 Diversity of governance bodies and employees	50-54 : People (Diversity at GCPL)
<b>Local Communities</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality

GRI Standard 2016	Disclosure	Page No
	103-2 The management approach and its components	65 : Our social commitment 66-69 : Livelihoods 70 : Public Health 71-72 : Community development around plant locations 74-75 : Watershed management, Community waste management projects 78 : Separator (With data)
	103-3 Evaluation of the management approach	65 : Our social commitment 66-69 : Livelihoods 70 : Public Health 71-72 : Community development around plant locations 74-75 : Watershed management, Community waste management projects 78 : Separator (With data)
GRI 413 : Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	70 : Public Health 71-72 : Community development around plant locations 74-75 : Watershed management, Community waste management projects

GRI Standard 2016	Disclosure	Page No
<b>Supplier Social Assessment</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality
	103-2 The management approach and its components	32-34 : Supply Chain Management (SCM)
	103-3 Evaluation of the management approach	32-34 : Supply Chain Management (SCM)
GRI 414 : New suppliers that were screened using social criteria	414-1 New suppliers that were screened using social criteria	32-34 : Supply Chain Management (SCM)
<b>Customer health and safety</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality

GRI Standard 2016	Disclosure	Page No
	103-2 The management approach and its components	28-30 : Products and packaging
	103-3 Evaluation of the management approach	28-30 : Products and packaging
GRI 416 : Customer Health and Safety	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	28, 30 : Products and packaging
<b>Marketing and labeling</b>		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its boundaries	20 : Materiality

GRI Standard 2016	Disclosure	Page No
	103-2 The management approach and its components	30 : Packaging
	103-3 Evaluation of the management approach	30 : Packaging
GRI 417 : Marketing and labeling	417-2 Incidents of non-compliance concerning product and service information and labeling	30 : Packaging

# ASSURANCE STATEMENT



## INDEPENDENT ASSURANCE STATEMENT

### Introduction and Engagement

information for the 01 April 2017 to 31 March 2018 period.

### Scope, Boundary and Limitations of Assurance

The scope of the assurance includes the Environmental and Social disclosures in the report as per “Core” option required in GRI Standards. In particular assurance engagement included the following

- Verification of the application of the Report content, and principles as mentioned in the GRI Standards, and the quality of information presented in the Report over the reporting period (01st April 2017 to 31st March 2018);

- Review of the policies, initiatives, practices and performance described in the Report;
- Review of the disclosures made in the Report against the requirements of the GRI Standards and limited level of assurance;
- Verification of the reliability of the GRI Standards Performance Indicators (as identified under materiality test);
- Specified information is selected based on the materiality determination and needs to be meaningful to the intended users;
- Confirmation of the fulfillment of the GRI Standards; ‘in accordance’ with the Core criteria, as declared by the management of GCPL

The reporting boundary is based on the internal and external materiality assessment covering the GCPL plants located India (18 plants), Indonesia (5 plants), Kenya (5 plants), Mozambique (1 plant), South Africa (2 plants), Ghana (1 plant), Nigeria (1 plant), Argentina (1 plant), Chile (1 plant), US (1 plant), Zambia (1 plant), and Uganda (1 plant),. The reporting aspect boundaries are as set out in the Report covering the sustainability performance of GCPL. The reporting aspect boundaries are as set out

in the Report covering the sustainability performance of GCPL.

Our engagement did not include assessment of the adequacy or effectiveness of GCPL’s strategy or management of sustainability related issues and during the assurance process, TUVI did not come across limitations to the scope of the agreed assurance engagement. The financial disclosures in the Report are based on the audited financial statements issued by the Company’s statutory auditors. Further, Tax transparency report was not discussed and referred in the report and was not included in the scope and boundary of verification and assurance. No external stakeholders were interviewed as a part of the sustainability engagement for the statements and claims made in the Report and assessed the robustness of the underlying data management system, information flow and controls. In doing so:

### Sustainability Assurance Service

- TUVI reviewed the approach adopted by GCPL for the stakeholder engagement and materiality determination process.

## ADHERENCE TO STANDARDS

TUVI performed limited internal stakeholder engagement to verify the qualitative statements made in the Report;

- TUVI verified the sustainability-related statements and claims made in the Report and assessed the robustness of the data management system, information flow and controls;
- TUVI examined and reviewed the documents, data and other information made available by GCPL for the reported disclosures including the Disclosure on Management Approach and performance indicators;
- TUVI conducted interviews with key representatives including data owners and decision-makers from different functions of the Company during the site visit;
- TUVI performed sample-based reviews of the mechanisms for implementing the sustainability related policies, as described in GCPL's Sustainability Report;
- TUVI verified sample-based checks of the processes for generating, gathering and managing the quantitative data and qualitative information included in the Report for the reporting period

### Opportunities for Improvement

The following is an extract from the observations and opportunities for improvement reported to the Management of GCPL and are considered in drawing our conclusions on the Report; however they are generally consistent with the Management's objectives.

#### Opportunities are as follows:

- Aspect, Impact, Risk and Opportunities analysis should be presented in the Report
- Heat Map shall be developed based on Risk study. Priorities shall be developed based on heat map
- LCA study as per ISO 14040 and ISO 14044 can be introduced
- GCPL can evaluate Social assessment as per ISO 26000 followed by third party verification

- GCPL can opt for ISO 14046 to evaluate the water footprint of product
- GCPL can evaluate the status of zero waste to landfill at all operating sites
- GCPL can opt for IIRC framework for integrated reporting
- GCPL can develop the SROI study based on implemented CSR projects

### Conclusions

The Sustainability Report was prepared based on the GRI Standards Reporting Principles and Standards Disclosures 'in accordance' with Core option. In our opinion, based on the scope of this assurance engagement, the disclosures on sustainability performance reported in the Report along with the referenced information provides a fair representation of the material aspects, related strategies, and performance indicators, and meets the general content and quality requirements of the GRI Standards Core option.

- Disclosures: TUVI is of the opinion that the reported disclosures generally meet the GRI Standards reporting requirements for 'in accordance'- Core reporting criteria. Organization referred the General disclosure to report contextual information about an organization while Management Approach is discussed to report the management approach for each material topic
- Topic Specific Standards: TUVI is of the opinion that the reported topic specific disclosures for each material topic generally meet the GRI Standards reporting requirements for 'in accordance' - Core reporting criteria.



Below disclosures and topic specific material aspects are verified by assurance team

**General Disclosures**

Organizational profile	102-1 to 102-7, 102-10 to 102-13
Strategy	102-14
Ethics and integrity	102-16
Governance	102-18
Stakeholder engagement	102-40 to 102-44, 103-1
Reporting practice	102-45 to 102-56
Management Approach	
Management Approach	103-1 to 103-3
Specific Disclosures	
<b>Economic</b>	
Economic Performance	201-1, 201-4
Indirect Economic Impacts	203-2
Procurement Practices	204-1
Anti-Corruption	205-1, 205-2, 205-3

**Environment**

Materials	301-1
Energy	302-1, 302-3, 302-4
Water	303-1, 303-3
Emissions	305-1, 305-2, 305-4, 305-5
Effluents and waste	306-1, 306-2
Supplier Environmental Assessment	308-1

**Social**

Employment	401-1, 401-3
Labor/Management Relations	402-1
Occupational Health and Safety	403-2
Training and Education	404-1
Diversity and Equal Opportunity	405-1
Local Communities	413-1
Supplier Social Assessment	414-1

Limited Assurance Conclusion: On the basis of the procedures we have performed, nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement is not prepared, in all material respects. TUVI found the sustainability information is reliable in all material respects, with regards to the reporting criteria (“Core”) of GRI Standards.

TUVI did not perform any assurance of procedures on the prospective information, such as targets, expectations and ambitions, disclosed in the Sustainability Information. Consequently, TUVI draws no conclusion on the prospective information. This assurance statement has been prepared in accordance with the terms of our engagement. Limited level assurance engagement with respect to sustainability related data involves performing procedures to obtain evidence about the Sustainability Information. The procedures performed depend on the practitioner’s judgment, but their nature is different from, and their extent is less than, a reasonable level assurance engagement. It does not include detailed

testing of source data or the operating effectiveness of processes, internal controls and consequently they do not enable us to obtain the assurance necessary to become aware of all significant matters that might be identified in a reasonable level assurance engagement.

TUVI has evaluated the Report’s adherence to the following principles with respect to the requirements of the GRI Standards.

**Stakeholder Inclusiveness:** Stakeholder identification and engagement is carried out by GCPL on a periodic basis to bring out key stakeholder concerns as material aspects of significant stakeholders. In our view, the Report meets the requirements.

**Sustainability Context:** GCPL established the relationship between sustainability and organizational strategy within the report, as well as the context in which disclosures are made.

**Materiality:** The materiality assessment process has been carried out, based on the requirements of the GRI Standards,



considering aspects that are internal and external to the Company’s range of businesses.

The Report fairly brings out the aspects and topics and its respective boundaries of the diverse operations of GCPL. In our view, the Report meets the requirements.

Completeness: The Report has fairly disclosed the General and Specific Standards Disclosures, including the Disclosure on Management Approach, covering the sustainability strategy, management approach, monitoring systems and sustainability performance indicators against the GRI Standards, ‘in accordance’ Core option. In our view, the Report meets the requirements.

Reporting Principles for defining report quality: The majority of the data and information was verified by TUVI’s assurance team at GCPL’s premises and found to be fairly accurate. Some inaccuracies in the data identified during the verification

process were found to be attributable to transcription, interpretation and aggregation errors and these errors have been corrected. Therefore, in accordance with the GRI Standards and limited level assurance engagement, TUVI concludes that the sustainability data and information presented in the Report is fairly reliable and acceptable. In our view, the Report meets the requirements. The disclosures related to sustainability issues and performances are reported in a balance and clear in terms of content and presentation. In our view, the Report meets the requirements.

TUVI expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this Assurance Statement. The intended users of this assurance statement are the management of GCPL. The Management of the Company is responsible for the information provided in the Report as well as the process of collecting, analyzing and reporting the information presented in the web-based and printed Reports, including website maintenance and its integrity. TUVI’s

responsibility regarding this verification is in accordance with the agreed scope of work which includes non-financial quantitative and qualitative information (Sustainability Performance – environmental and social indicators) disclosed by GCPL in the Report. This assurance engagement is based on the assumption that the data and the information provided to TUVI are complete and true.

**TUV’s Competence and Independence**

TUVI is a global provider of sustainability services, with qualified environmental and social assurance specialists. TUVI states its independence and impartiality with regard to this assurance engagement. In the reporting year, TUVI did not work with GCPL on any engagement that could compromise the independence or impartiality of our findings, conclusions and recommendations. TUVI was not involved in the preparation of any statements or data included in the Report, with the exception of this Assurance

Statement. TUVI maintains complete impartiality toward any people interviewed during the assurance engagement.

**For and on behalf of TUV India Private Limited**



**Manojkumar Borekar**  
Project Manager and Reviewer  
Head – Sustainability Assurance Service  
TUV India Private Limited

Date: 29/11/2018  
Place: Pune, India  
Project No : 8116461414  
[www.tuv-nord.com/in](http://www.tuv-nord.com/in)



## ADHERENCE TO STANDARDS

## ABBREVIATIONS

AM	Assistant Manager	EPR	Extended Producer Responsibility	ISO	International Organization for Standardization	PM	Packaging Material
API	Annual Parasitic Index					QC	Quality Circle
AR	Assessment Report	EPS	Earnings per Share	IT	Information Technology	RM	Raw Material
ASCI	Advertising Standards Council of India	ESG	Environmental, Social and Governance	kg	Kilogram	SCM	Supply Chain Management
ASHA	Accredited Social Health Activist	ETP	Effluent Treatment Plant	kL	Kilolitre	SDG	Sustainable Development Goal
AVP	Associate Vice President	FG	Finished Goods	KPI	Key Performance Indicator	SEBI	Securities and Exchange Board of India
BARC	Bhabha Atomic Research Centre	FIP	Full Implementation Phase	KRA	Key Responsibility Area	SHG	Self-Help Group
BEE	Bureau of Energy Efficiency	FMCG	Fast-Moving Consumer Goods	LGBTQI	Lesbian, Gay, Bisexual, Transgender, Queer and Intersex	SVG	Stakeholder Value Creation and Governance
CBP	Capacity Building Phase	FY	Financial Year	LTI	Loss Time Injuries	TDS	Total Dissolved Solids
CEO	Chief Executive Officer	GCPL	Godrej Consumer Products Limited	M3	Cubic metres	TJ	Terajoule
CGR	Corporate Governance Rating	GHG	Greenhouse Gas	MD	Managing Director	UAE	United Arab Emirates
CII	Confederation of Indian Industries	GILAC	Godrej Industries Limited And Associate Companies	MJ	Megajoule	UK	United Kingdom
CO2	Carbon dioxide	GJ	Gigajoule	MT	Metric Tonne	UN	United Nations
CO2e	Carbon dioxide equivalent	GM	General Manager	NABARD	National Bank for Agriculture and Rural Development	UNDP	United Nations Development Programme
CSR	Corporate Social Responsibility	GRI	Global Reporting Initiative	NEMA	National Environment Management Authority	USA	United States of America
DGM	Deputy General Manager	HR	Human Resources	NGO	Non-Governmental Organization	USP	Unique Selling Proposition
EBIT	Earnings Before Interest and Tax	ICRA	Investment Information and Credit Rating Agency	OHS	Occupational Health and Safety	VRS	Voluntary Retirement Scheme
EMBED	Elimination of Mosquito Borne Endemic Diseases	ILO	International Labour Organization	PAT	Perform, Achieve and Trade	Y-o-Y	Year-on-Year
EMS	Environmental Management System	IPCC	Intergovernmental Panel on Climate Change	PAT	Profit After Tax		
		ISCKON	International Society for Krishna Consciousness	PCR	Post-Consumer Recycled		