

Appendix

GRI Content Index

Statement of use	Century Textile and Industries Limited has reported in accordance with the GRI Standards for the period 01 April 2022 to 31 March 2023.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	Page No.	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organisational details	Introduction- About CTIL, BRSR	Pg 8, 224-225			
	2-2 Entities included in the organisation's sustainability reporting	Introduction- Reporting Scope and Boundary	Pg 6			
	2-3 Reporting period, frequency and contact point	Introduction- Reporting Scope and Boundary	Pg 6			
	2-4 Restatements of information	Introduction- Restatement of Information	Pg 7			
	2-5 External assurance	Introduction- External Assurance	Pg 7			
	2-6 Activities, value chain and other business relationships	Introduction- CTIL at a Glance	Pg 8			
	2-7 Employees	Human Capital- Total CTIL Workforce	Pg 81			
	2-8 Workers who are not employees	Human Capital- Total CTIL Workforce	Pg 81			
	2-9 Governance structure and composition	Introduction- Board of Directors	Pg 28			



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				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-10 Nomination and selection of the highest governance body	Nomination and selection of the highest governance body	Pg 32			
	2-11 Chair of the highest governance body	Role of the board	Pg 32			
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report - MD&A	Pg 184			
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Report/Role of the Board	Pg 32			
	2-14 Role of the highest governance body in sustainability reporting	Message from Managing Director	Pg 16			
	2-15 Conflicts of interest	Corporate Governance- Managing Conflicts of Interest, BRSR	Pg 33, 251			
	2-16 Communication of critical concerns	Corporate Governance Report	Pg 212			

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	2-17 Collective knowledge of the highest governance body	Corporate Governance Report	Pg 205			
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report - Board Evaluation	Pg 174			
	2-19 Remuneration policies	Corporate Governance Report - Annexure 3	Pg 196			
	2-20 Process to determine remuneration	Corporate Governance Report - Remuneration Policy	Pg 196			
	2-21 Annual total compensation ratio	Statutory Report- Annexure V	Pg 199			
	2-22 Statement on sustainable development strategy	Message from Managing Director	Pg 16			
	2-23 Policy commitments	Message from Managing Director	Pg 16			
	2-24 Embedding policy commitments	Message from Managing Director	Pg 16			
	2-25 Processes to remediate negative impacts	SEMA, BRSR- Grievance mechanisms	Pg 48, 231			
	2-26 Mechanisms for seeking advice and raising concerns	BRSR- Grievance mechanisms	Pg 231			



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				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-27 Compliance with laws and regulations	Corporate Governance- Compliance with laws and regulations	Pg 33			
	2-28 Membership associations	BRSR	Pg 286			
	2-29 Approach to stakeholder engagement	SEMA, BRSR	Pg 48, 268			
	2-30 Collective bargaining agreements	Human Capital- Workforce Composition and Profile	Pg 82			
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SEMA, BRSR	Pg 48, 234			
	3-2 List of material topics	SEMA, BRSR	Pg 48, 234			
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Capital- Economic Value Creation	Pg 62			
	201-2 Financial implications and other risks and opportunities due to climate change	SEMA, BRSR	Pg 48, 234			
	201-3 Defined benefit plan obligations and other retirement plans	-	-			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	Page No.	OMISSION		
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	201-4 Financial assistance received from government	Financial Capital- Tax Strategy	Pg 63			
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Natural Capital- Responsible Material Consumption	Pg 120			
	301-2 Recycled input materials used	Natural Capital- Responsible Material Consumption	Pg 120			
	301-3 Reclaimed products and their packaging materials	Natural Capital- Responsible Material Consumption, BRSR	Pg 120, 255			
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Natural Capital- Energy Consumption, BRSR	Pg 99, 276			
	302-2 Energy consumption outside of the organisation	-	-	302-2 (a, b, c)	Information unavailable/incomplete	CTIL is currently not tracking energy consumption outside the organisation. The Company is in process of implementing measures to track the same.



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	Page No.	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	302-3 Energy intensity	Natural Capital, BRSR	Pg 102, 276			
	302-4 Reduction of energy consumption	Natural Capital	Pg 102			
	302-5 Reductions in energy requirements of products and services	-	-	302-5 (a, b, c)	Not applicable	CTIL has excluded this indicator from the content index due to the inapplicability or lack of relevance to the products nor services of CTIL. The excluded indicator do not significantly impact the overall understanding of the sustainability performance of CTIL.
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Natural Capital- Water Stewardship	Pg 114			
	303-2 Management of water discharge-related impacts	Natural Capital- Water Discharge	Pg 120			
	303-3 Water withdrawal	Natural Capital- Water Stewardship, BRSR	Pg 114, 276			

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	303-4 Water discharge	Natural Capital- Water Stewardship	Pg 114			
	303-5 Water consumption	Natural Capital- Water Stewardship, BRSR	Pg 114, 276			
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
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	Natural Capital- Bio-diversity, BRSR	Pg 121, 280			
	304-2 Significant impacts of activities, products and services on biodiversity	Natural Capital- Bio-diversity	Pg 121			
	304-3 Habitats protected or restored	Natural Capital- Bio-diversity	Pg 121			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Natural Capital- Bio-diversity	Pg 121			
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			



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				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Natural Capital-Emission, BRSR	Pg 104, 278			
	305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital-Emission, BRSR	Pg 104, 278			
	305-3 Other indirect (Scope 3) GHG emissions	-	-	305-3 (a, b, c, d, e, f, g)	Information unavailable/incomplete	CTIL is currently not tracking Scope 3 emissions. The Company is in process of implementing measures to track the same.
	305-4 GHG emissions intensity	Natural Capital-Emission, BRSR	Pg 104, 278			
	305-5 Reduction of GHG emissions	Natural Capital-Emission, BRSR	Pg 104, 278			
	305-6 Emissions of ozone-depleting substances (ODS)	-	-	305-6 (a, b, c, d, e, f, g)	Information unavailable/incomplete	CTIL is currently in a process of inventorising its emissions from the refrigerants with respect to the ozone-depleting substances.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Natural Capital-Emissions other than GHG Emission, BRSR	Pg 108, 277			

Waste

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				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Natural Capital-Waste, BRSR	Pg 109, 279			
	306-2 Management of significant waste-related impacts	Natural Capital-Waste Management Practices, BRSR	Pg 112, 279			
	306-3 Waste generated	Natural Capital-Waste Generation by CTIL, BRSR	Pg 110, 279			
	306-4 Waste diverted from disposal	Natural Capital-Waste diverted from disposal, BRSR	Pg 110, 279			
	306-5 Waste directed to disposal	Natural Capital-Waste directed to disposal, BRSR	Pg 110, 279			
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	Page No.	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Social and Relationship Capital- Supplier Engagement and Screening Process	Pg 113			
	308-2 Negative environmental impacts in the supply chain and actions taken	Social and Relationship Capital- Supplier Engagement and Screening Process	Pg 113			
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Capital- Building our Human Capital	Pg 82			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Capital- Talent Attraction and Retention	Pg 92			
	401-3 Parental leave	Human Capital- Talent Attraction and Retention, BRSR	Pg 92, 258			
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			

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GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Human Capital - Health and Safety	Pg 86			
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Capital- Employee Health, Well-Being, and Safety, BRSR	Pg 86, 261			
	403-2 Hazard identification, risk assessment, and incident investigation	Human Capital- Identifying Risks and Hazards, BRSR	Pg 87, 261			
	403-3 Occupational health services	Human Capital- Health and Safety, BRSR	Pg 86, 262			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Human Capital- Worker Participation and Consultation for Occupational Health and Safety	Pg 91			
	403-5 Worker training on occupational health and safety	Human Capital- Health and Safety	Pg 86			



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	Page No.	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	403-6 Promotion of worker health	Human Capital- Talent Attraction and Retention, BRSR	Pg 92, 263			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Capital- Ensuring a Safe and Healthy Workplace, BRSR	Pg 92, 264			
	403-8 Workers covered by an occupational health and safety management system	Human Capital- Health and Safety	Pg 86			
	403-9 Work-related injuries	Human Capital- Details of Safety Related Incidents, BRSR	Pg 89, 262			
	403-10 Work-related ill health	Human Capital- Details of Safety Related Incidents, BRSR	Pg 89, 262			
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			

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				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	-	-	401-1 (a)	Information unavailable/incomplete	CTIL is currently not tracking average hours of training per year per employee. The Company is in process of implementing measures to track the same.
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital-Learning and Development, BRSR	Pg 93			
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital- Talent Attraction and Retention, BRSR	Pg 93			
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Capital- Workforce Composition, BRSR	Pg 81, 228			
	405-2 Ratio of basic salary and remuneration of women to men	Human Capital- Diversity, Equity, and Inclusion at CTIL, BRSR	Pg 83, 272			
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			



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GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Capital-Diversity, Equity, and Inclusion at CTIL, BRSR	Pg 83, 273			
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social and Relationship Capital-Empowering communities through strong CSR policy & SEMA	Pg 48, 128			
	413-2 Operations with significant actual and potential negative impacts on local communities	Social and Relationship Capital-Empowering communities through strong CSR policy & SEMA	Pg 48, 128			
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Social and Relationship Capital-Supplier Engagement and Screening Process	Pg 133			

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				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	414-2 Negative social impacts in the supply chain and actions taken	Social and Relationship Capital-Supplier Engagement and Screening Process	Pg 133			
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Social and Relationship Capital-Customer Privacy and Health and Safety, BRSR	Pg 138, 292			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Social and Relationship Capital-Customer Privacy and Health and Safety, BRSR	Pg 138, 292			
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Social and Relationship Capital-Customer Relationship (Product Quality, & Traceability), BRSR	Pg 137, 293			



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	417-2 Incidents of non-compliance concerning product and service information and labeling	Social and Relationship Capital-Customer Relationship (Product Quality, & Traceability), BRSR	Pg 137, 293			
	417-3 Incidents of non-compliance concerning marketing communications	Social and Relationship Capital-Customer Relationship (Product Quality, & Traceability), BRSR	Pg 137, 293			
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	SEMA, BRSR	Pg 48, 234			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Social and Relationship Capital-Customer Privacy and Health and Safety, BRSR	Pg 138, 294			

UN SDG Linkage



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Financial Capital



Intellectual Capital



Human Capital













Manufactured Capital



Social & Relationship Capital



Natural Capital

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Glossary Of Abbreviations

3R	Reduce, Reuse, Recycle
AI	Artificial intelligence
ATFD	Agitated Thin Film Dryer
B2B	Business to Business
B2C	Business to Customer
BBSO	Behaviour-Based Safety Observation
BCI	Better Cotton Initiative
BCP	Business Continuity Plan
BIM	Building Information Modelling
BOD	Biochemical Oxygen Demand
BREEAM	Building Research Establishment Environmental Assessment Methodology
BRSR	Business Responsibility and Sustainability Report
CEA	Central Electricity Authority
CEA	Cotton Egypt Association
CFIR	Complaint File Identification and Resolution
CFL	Compact Fluorescent Lamps
CFO	Chief Financial Officer
CMG	Compressed Methane Gas
CNG	Compressed Natural Gas
COD	Chemical Oxygen Demand
CPCB	Central Pollution Control Board
CPP	Captive Power Plant
CRM	Customer Relationship Management
CSR	Corporate Social Responsibility
CTC	Cost To Company
CTIL	Century Textiles and Industries Limited
DIP	De-ink Plant
DLP	Data Leakage Prevention
DPS	De-ink Plant sludge
EBITDA	Earnings Before Interest, Taxes, Depreciation, and Amortisation
ECF	Elemental Chlorine Free



EVC	Economic Value Creation
EVD	Economic Value Distributed
EVG	Economic Value Generated
ETP	Effluent Treatment Plant
ETPS	Effluent Treatment Plant sludge
EMS	Environmental Management Systems
ERM	Enterprise Risk Management
EPR	Extended Producer Responsibility
ESG	Environmental, Social, and Governance
ESI	Employees' State Insurance
FBB	Folding Box Board
FDA	Food and Drug Administration
FMCG	Fast-moving consumer goods
FSC	Forest Stewardship Council
FSSAI	Food Safety and Standards Authority of India
GHG	Greenhouse gas
GIDC	Gujarat Industrial Development Corporation
GIL	Grasim Industries Limited
GOTS	Global Organic Textile Standard
GRI	Global Reporting Initiative
GRS	Global Recycled Standard
GST	Goods and Services Tax
HIRA	Hazard Identification and Risk Assessment
HSD	High Speed Diesel
HVAC	Heating, ventilation, and air conditioning
IFRS	International Financial Reporting Standards Foundation
IGBC	India Green Building Council
IHL	Industry House Limited
IIRC	International Integrated Reporting Council
IOT	The Internet of Things
IPCC	Intergovernmental Panel on Climate Change

ISO	International Organisation for Standardisation
IUCN	International Union for Conservation of Nature
JSA	Job Safety Analysis
KLD	Kilo Liter per day
KMP	Key Managerial Person
KPI	Key Performance Indicator
kWh	Kilo-Watt Hour
LCA	Life Cycle Assessment
LED	Light Emitting Diode
LEED	Leadership in Energy and Environmental Design
LPG	Liquefied Petroleum Gas
LTIFR	Lost Time Injury Frequency Rate
MICR	Magnetic Ink Character Recognition
MIG	Made in Green
MJ	Mega Joule
MMA	Mumbai Metropolitan Area
MMCF	Man-made Cellulose Fibres
MME	Multiple Effect Evaporation
MSME	Micro, Small and Medium Enterprises
MT	Metric Tonne
MW	Megawatt
MWp	Megawatt peak
NABL	National Accreditation Board for Testing and Calibration Laboratories
NCR	National Capital Region
NGRBC	National Guidelines on Responsible Business Conduct
NGO	Non-Government Organisation
NOx	Oxides of Nitrogen
OEKO-TEX	International Association for Research and Testing in the Field of Textile and Leather Ecology
OHS	Occupational Health and Safety
PAT	Performance, Achieve and Trade



PCC	Precipitated Calcium Carbonate
PF	Provident Fund
PIBO	Producers, Importers, and Brand Owners
PM	Particulate Matter
POSH	Policy, and Prevention of Sexual Harassment
PPE	Personal Protective Equipment
QMS	Quality Management Systems
R&D	Research and development
RCS	Recycled Claim Standard
RERA	Real Estate Regulatory Authority
ROI	Return on Investment
RoSPA	Royal Society for the Prevention of Accidents
RPA	Robotic Process Automation
SAP	Systems, Applications & Products in Data Processing
SBS	Solid Bleached Sulfate
SEMA	Stakeholder Engagement and Materiality Assessment
SMETA	Sedex Members Ethical Trade Audit Report
SOP	Standard Operating Procedure
SOx	Oxides of Sulphur
Sq.Mt.	Square Meter
STeP	Sustainable Textile Production
STP	Sewage Treatment Plant
tCO₂e	Tons of Carbon Dioxide Equivalent
TJ	Tera Joule
TSS	Total Suspended Solids
UN SDGs	United Nations Sustainable Development Goals
USGBC	United States Green Building Council
VFD	Variable Frequency Drive
VOC	Volatile Organic Compound
YOY	Year-on-year
ZDHC	Zero Discharge of Hazardous Chemicals
ZLD	Zero Liquid Discharge