SUSTAINABILITY REPORT

FY 2025–26

GLS Aluminium

Responsible aluminium. Measured impacts. Stronger value chains.



GLS Aluminium Industries Pvt. Ltd. — Rewari Unit, Haryana, India

Prepared with reference to the GRI Standards • Aligned to the Aluminium Stewardship Initiative (ASI) Performance Standard V3.1

Rajesh Singh | COO and Sustainability Head

Consolidated edition — integrating the FY2025–26 GRI-referenced disclosure report in full

About This Report

This consolidated report presents the environmental, social and governance performance of **GLS Aluminium Industries Pvt. Ltd. — Rewari Unit**. It integrates evidence from the organization's sustainability drafts, the ISO 14064-1 GHG inventory, the biodiversity risk and impact assessment, the human-rights due diligence assessment, and the ASI/OECD-aligned CAHRA supply-chain due diligence report. This edition further consolidates the FY2025–26 GRI-referenced disclosure report **in full** with GLS Aluminium's own company sustainability report, so that a single document carries both the narrative company report and the underlying evidence-based GRI disclosures.

STATEMENT OF USE

GLS Aluminium Industries Pvt. Ltd. has reported the information cited in the GRI content index for the period covered by this report with reference to the GRI Standards. This is not a claim that every requirement for reporting 'in accordance' with the GRI Standards has been fulfilled.

Report parameters

Report parameter	Disclosure
Primary reporting period	FY 2025–26, unless a table states a different evidence period.
Reporting entity	GLS Aluminium Industries Pvt. Ltd. — Rewari Unit, Haryana, India.
Registered site	Village Mangali Ramokh, NH-352, near Rasoolpur village, 14 KM milestone, Rewari – 123023, Haryana, India.
Boundary	Downstream aluminium foil conversion operations at Rewari; selected upstream impacts are disclosed where assessed.
GHG evidence window	1 January 2025 – 30 June 2026 (15 months); intensity data only.
HRDD assessment year	CY 2025.
CAHRA review period	FY 2025–26.
Publication cycle	Annual.
Contact	quality.foil@glsaluminium.com | +91-9875693143

Evidence integrity and limitations

- Figures are disclosed only when supported by the supplied evidence files.
- Where evidence periods differ, the period is shown beside the metric; data have not been blended into a false common baseline.
- Older drafts contained conflicting profile data. The report uses the corrected evidence set: **165 employees**, private limited legal form, Rewari location, and **₹385 crore turnover for FY 2024–25**.
- Absolute organizational GHG emissions cannot be disclosed because production-volume data were not available in the source GHG dataset.

How this edition is organized

Sections 1–5 and 9–11 carry GLS Aluminium's own narrative company report (company overview, governance structure, SDG contribution, transparency commitments, policy KPIs, appendices and forward roadmap). Wherever the FY2025–26 GRI-referenced evidence adds a measured data point, table or figure, it has been inserted alongside the corresponding narrative — most extensively in **Section 6 (Environment)**, **Section 7 (Social)**, and the new **Section 8 (Responsible Sourcing and Supply Chain Due Diligence)**, with the complete FY2025–26 GRI content index reproduced in **Section 12**. No content from the FY2025–26 GRI-referenced report has been omitted.

Original GRI report section	Where it appears in this edition
01 – Executive overview	Section 3 – Sustainability Impacts and Material Topics Management
02 – Organization and value chain	Section 1 – The GLS Way
03 – Governance, ethics and accountability	Section 2 – Governance
04 – Stakeholders and material topics	Section 3 – Sustainability Impacts and Material Topics Management
05 – Climate, energy and GHG emissions	Section 6 – Environment
06 – Water, waste and circularity	Section 6 – Environment
07 – Biodiversity and ecosystem services	Section 6 – Environment
08 – People, safety and development	Section 7 – Social
09 – Human rights due diligence	Section 7 – Social
10 – Responsible sourcing and CAHRA due diligence	Section 8 – Responsible Sourcing and Supply Chain Due Diligence
11 – Targets and forward plan	Section 11 – Future Challenges, Highlights and FY2026–28 Roadmap
12 – GRI content index	Section 12 – GRI Content Index
13 – Evidence register and data-quality plan	Section 10 – Appendices
Annexure A – OH&S performance and peer comparison	Annexure A, page 53 (after Section 12)

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Right-click here and choose 'Update Field' to generate the table of contents.

Message from the Leadership



Dear Shareholders, Clients, Business Partners, and Other Stakeholders,

Today, the business landscape is increasingly shaped by challenges related to climate change, social issues, and evolving corporate responsibilities. At **GLS Aluminium**, we are committed to integrating sustainability into our business and investment strategies to ensure long-term growth and resilience. Our primary focus is on promoting sustainable practices among our employees and within our operations.

The recent global disruptions have emphasized the importance of sustainability. We have initiated projects for diverse energy sourcing and sustainability targets, including the installation of renewable energy systems and improvements in energy efficiency. Aluminium, our core material, is 100% recyclable and plays a significant role in our sustainable value creation.

Our company continually builds a sustainable business for its employees, customers, investors, and local communities. To achieve this, we take advantage of aluminium's innate resilience efficiently. Using aluminium not only increases a structure's energy efficiency regarding weight reduction, but it also permits limitless recyclability while maintaining its essential properties. Therefore, the company has adopted circular economic principles, practices, and processes as core competencies in the short and medium terms.

A large part of our revenue comes from aluminium foil. We continuously adapt our solutions to meet customer demands while also following sustainability goals, standards, and controls.

A significant focus is on aluminium foils used for the Aseptic Tetra Packs used in food packaging cartons / Tetra Packs — used in milk packaging of AMUL, Mother Dairy, Regional dairies, and juice packaging of Real (Dabur), Tropicana (PepsiCo), etc.

These, along with many other applications, support efforts to produce lighter, safer, and more fuel-efficient vehicles. These priority areas for the company are part of an overall next 10-year investment program.

We recognize that climate change is one of the greatest environmental, social, and economic challenges the world faces. The organization is aware of human impact on climate and the need to reduce greenhouse gas emissions. As a continuously growing business, our company makes choices about its own activities and, inevitably, this involves decisions about resource consumption and management.

The ongoing commitment involves work towards efficiency and improved use of natural resources — including energy. The company maintains efforts to reduce the intensity of greenhouse gas emissions associated with the supply chain by increasing the percentage of recycled aluminium in our products and encouraging suppliers to produce more low-carbon source aluminium. To further reduce carbon emissions, we initiated solar installations with a total capacity of 2.1 MW, covered in the next 10-year plan to reduce emissions.

Our goal is to establish a valued, well-balanced business through the utilization of strategies that focus on diversity and equal opportunities for all. Among the leading priorities for our management is the well-being of employees and communities, social dialogue, safety, and freedom of expression, fostering an inclusive environment where everyone feels valued and respected.

We recognize the importance of creating a positive impact on the communities in which we operate. Our numerous charities and philanthropic efforts are recognized by the local community, and every year, with new investment in buildings, machines, and facilities, forty-five new jobs were created by the end of 2024.

We strive to create a sense of belonging in each of our employees. We value diversity as a major strength and therefore promote an inclusive work environment where people of different backgrounds, genders, religions, and beliefs can make their individual impact and contribution towards creating shared sustainable and long-term values.

In conclusion, I would like to take this opportunity to express my gratitude to all our stakeholders for their enthusiastic cooperation and support over the years, and to thank our employees for their significant contribution and efforts in presenting our commitments, goals, achieved results, and future developments in our report.

Arpit Goyal

SECTION 1

1. The GLS Way

Company Overview

GLS Aluminium, established in FY 20-21 in Rewari, Haryana, has grown to become a leading manufacturer of high-quality aluminium foils in India. From its humble beginnings as a small-scale industry, GLS Aluminium has expanded its operations significantly, now boasting state-of-the-art production facilities that cater to both domestic and international markets.

GLS Aluminium operates a state-of-the-art production facility in India, uniquely equipped with workshops: rolling, separation, annealing, packing, and dispatch. Our products adhere to international standards such as ISO 9001:2015, BRCGS certificate Issue 6, ISO 14001:2015, ISO 45001:2018, ISO 22000:2018, GMP Certificate, and Ecovadis. Additionally, we hold a Kosher certificate, ensuring the quality and suitability of our products for various industries.

Business Profile (FY2025–26 evidence)

Profile element	Details
Legal name	GLS Aluminium Industries Pvt. Ltd.
Legal form	Private limited company registered under Indian corporate law.
Registered site	Village Mangali Ramokh, NH-352, near Rasoolpur village, 14 KM milestone, Rewari – 123023, Haryana, India.
Business activity	Conversion of aluminium rolled products into aluminium foil.
Markets served	Food packaging, pharmaceutical packaging, flexible packaging, FMCG packaging, industrial applications and export markets.
Export reach	More than five countries, including the USA, UK, Germany and other markets in Europe and Asia.
Value-chain position	Downstream aluminium converter; no bauxite mining, alumina refining, primary smelting or aluminium casting in the reported operation.

Operational process

Supplier coil → incoming inspection → foil rolling → slitting → rewinding → annealing → final inspection → packing → warehouse → dispatch

Milestones

- **FY 20-21**: Founding of GLS Aluminium with a focus on producing high-quality aluminium foils for local markets with a thickness range from 5.3 micron to 50-micron aluminium foil.

- **FY 21-22**: Expansion of manufacturing capabilities with the addition of a new production line, increasing capacity by 50%. Achieved BRCGS, Ecovadis and ISO certifications, ensuring adherence to international quality management standards.
- **FY 22-23**: Initiated the Green Manufacturing Program, aiming to reduce the environmental impact of production processes. Introduced a new product line catering to the pharmaceutical packaging industry.
- **FY 23-24**: Completed a major upgrade of production facilities, including advanced waste management systems.
- **FY 24-25**: GLS set a target to become one of the top sustainable companies in the aluminium foil sector, as recognised by a leading industry body.

Significant Changes

In FY 24-25, GLS made significant changes to its processes to reduce waste generation and increase productivity, reducing the emission ratio to **1.1 t CO_2/unit**, with a further target of **less than 1 t CO_2/unit**. The company also began a solar power initiative targeting a **20% reduction** contribution, reducing emissions, and launched an advanced water-recycling system.

Scale of Activities

Metric	Value	Comment
Turnover	₹385 crore	FY 2024–25
Employees	165	155 male; 10 female
Annual rolling capacity	18,000 t/year	Facility profile; average thickness reduction per pass up to 65% (down to 5.3 micron, average 6.0 micron)
Annual slitting capacity	18,000 t/year	Tolerance ±0.1 mm
Annual annealing capacity	35,000 t/charge	Energy consumption 3.5 MWh per tonne
Average dispatch time	Maximum 5 working days	Existing sustainability evidence
Customer satisfaction	95%	Existing sustainability evidence

Location, Ownership and Markets

Location of Headquarters

Site: Rewari, Haryana, India

Number of Countries

Export reach: Over 5 countries, including India, the USA, the UK, Germany and several countries across Europe and Asia

Nature of Ownership and Legal Form

Form: Private limited company registered under Indian corporate law

Markets Served

Sectors: Food packaging, pharmaceutical packaging, and other industrial applications

As per ASI requirements, our sustainability reporting covers only the Rewari operational entity under GLS Aluminium, including manufacturing facilities. This report covers the fiscal year 2024 (April 1, 2024 – March 31,

2025) as the company reporting cycle, consolidated in this edition with the FY2025–26 GRI-referenced evidence cycle described in **About This Report**, and is published annually, aligning with our financial reporting schedule.

Vision, Mission and Values

Vision

To be a global leader in the aluminium foil industry, renowned for innovation, sustainability, social responsibility, and transforming aluminium production into a low-carbon, sustainable process.

Mission

To deliver high-quality, sustainable aluminium foil products while minimizing environmental impact and maximizing social contributions.

Values

Ethics, innovation, integrity, responsibility, and inclusivity.

Business Model

GLS Aluminium operates on a vertically integrated business model, which allows it to maintain strict control over every aspect of production, from raw material sourcing to final product delivery. This integration ensures high quality, cost efficiency, and flexibility to meet diverse customer needs.

Key Components of the Business Model

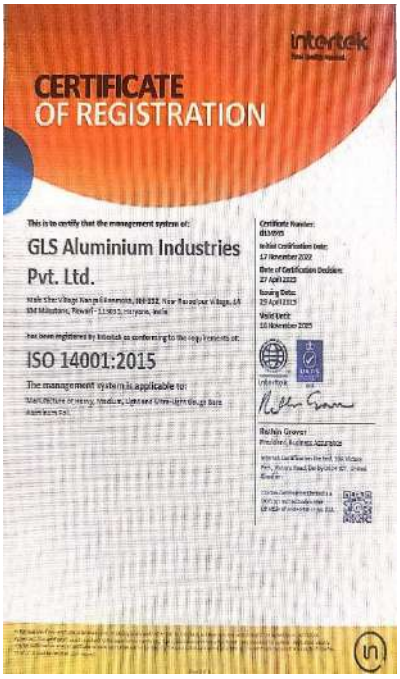
1. **Raw Material Sourcing.** Secure and sustainable sourcing of primary aluminium from reputable suppliers; increasing the use of reworked aluminium to minimize environmental impact.
2. **Manufacturing Process.** Advanced manufacturing facilities equipped with the latest technology to ensure high efficiency and quality; implementation of energy-efficient processes and green technologies to reduce carbon footprint.
3. **Application Development.** Collaboration with customers to tailor products to specific needs and applications.
4. **Quality Control.** Rigorous quality assurance processes at every stage of production; compliance with international standards such as ISO 9001:2015, BRCGS Issue 6, ISO 14001:2015, ISO 45001:2018, ISO 22000:2018, GMP Certificate, and Ecovadis.
5. **Sales and Distribution.** Robust distribution network to ensure timely delivery of products to domestic and international markets; strategic partnerships with key players across industries for effective market penetration.

Management System Certifications

GLS Aluminium's management systems are independently certified by Intertek, covering the manufacture of heavy, medium, light and ultra-light gauge bare aluminium foil at the Rewari site.



ISO 9001:2015 — Quality Management



ISO 14001:2015 — Environmental Management



ISO 45001:2018 — Occupational Health & Safety

Downstream Value Chain

Our products cater to a diverse range of sectors: Aseptic Cartons / Tetra Packs used in food packaging (milk packaging of AMUL, Mother Dairy, regional dairies, and juice packaging of Real/Dabur, Tropicana/PepsiCo, etc.), retort packs, coffee / tea / ketchup packaging, flexible packaging, baby food products, chocolates and more. We primarily export to aluminium foil distribution companies, with key markets in Germany, Italy, Spain, and the USA. Flexibility in identifying and approaching new clients is a cornerstone of our business strategy, supported by rigorous evaluation processes for both clients and suppliers to ensure financial stability and reliability.

Products and Services

GLS Aluminium offers a diverse range of aluminium foil products catering to various industries. The company's commitment to quality and innovation has led to the development of products that meet the highest industry standards.

1. Ultra-Light Gauge Foil

- Available in various thicknesses and lengths for Aseptic Cartons / Tetra Packs used in food packaging — milk packaging of AMUL, Mother Dairy, regional dairies, and juice packaging of Real (Dabur), Tropicana (PepsiCo), etc.
- Known for its excellent strength, flexibility, and heat resistance.



Flexible packaging applications

2. Household Foil

- Available in various thicknesses and lengths for everyday use.
- Known for its excellent strength, flexibility, and heat resistance.



Household foil application

3. Pharmaceutical Foil

- High-quality aluminium foils designed for packaging medicines and medical devices.

- Features include high barrier properties, non-reactivity, and compliance with stringent pharmaceutical standards.





4. Food Packaging Foil

- Foils for packaging a wide range of food products, ensuring freshness and extending shelf life.
- Customized solutions available for different food categories, including baked goods, dairy products, and ready-to-eat meals.





5. SRC (Semi-Rigid Container) Foil and Lidding Foil

- Used for food packaging applications, preserving freshness.
- Offers superior durability and protection against environmental factors.





Lidding foil application

6. Customized Foil Solutions

- Tailored products to meet specific customer requirements in terms of size, thickness, and properties.
- Collaborative approach to product development, ensuring customer satisfaction.

Services

- **Technical Support:** Expert advice and assistance for customers in choosing the right foil products for their needs.
- **Logistics Solutions:** Efficient and reliable logistics services to ensure timely delivery of products.

SECTION 2

2. Governance

GLS Aluminium views sustainability as the cornerstone of its operational and strategic framework. As a leader in the aluminium industry, the company has embraced a robust governance structure that integrates Environmental, Social, and Governance (ESG) principles into every level of decision-making and execution. This framework ensures accountability, transparency, and collaboration across all operations, enabling GLS Aluminium to achieve its long-term vision of sustainable and responsible growth.

Organizational Structure for Sustainability

The governance structure at GLS Aluminium has been meticulously designed to incorporate sustainability into every aspect of its operations. This organizational framework fosters clear communication, efficient decision-making, and a shared commitment to achieving ESG objectives.

Board of Directors

The highest governing body responsible for the overall strategic direction of the company. The Board ensures that sustainability is a core component of corporate strategy, and it oversees the alignment of all operations with ESG objectives.

Executive Management

Led by the Chief Operating Officer (COO), the executive team translates board policies into actionable plans. The team includes the Chief Financial Officer (CFO) and Chief Sustainability Officer (CSO), who collectively ensure the integration of financial and sustainability goals into daily operations.

Sustainability Committee

This dedicated body reports directly to the Board of Directors. It develops sustainability strategies, monitors performance, and ensures compliance with international standards such as GRI, TCFD, and the UN SDGs. The committee coordinates with operational units to implement initiatives that drive environmental and social impact.

Operational Units and Employee Committees

Each unit, including Production, Finance, Marketing, R&D, and HR, has defined sustainability targets and KPIs, and collaborates with the Sustainability Committee to achieve company-wide goals. Employee-driven committees focus on specific areas like health and safety, diversity, employee engagement, and community outreach, giving employees a platform to participate actively in sustainability initiatives.

Board of Directors and Sustainability Leadership

The Board of Directors at GLS Aluminium plays a pivotal role in embedding sustainability into the company's core values and long-term strategy. Its members bring diverse expertise, enabling informed and balanced decision-making.

Roles and Responsibilities

- **Strategic Oversight:** The Board ensures that sustainability is central to the company's long-term vision. It approves ESG goals, monitors performance, and evaluates risks and opportunities associated with environmental, social, and governance factors.
- **Policy Development:** Policies related to environmental stewardship, ethical governance, and social responsibility are crafted and approved by the Board. These policies align with international frameworks, including the UN SDGs.
- **Risk Management:** The Board oversees the identification and mitigation of ESG-related risks, including climate change impacts, resource scarcity, and regulatory compliance.
- **Performance Monitoring:** The Board regularly reviews updates from the CSO and Sustainability Committee on progress against sustainability KPIs.
- **Stakeholder Engagement:** The Board actively engages with stakeholders to address their expectations and concerns, communicating progress through annual reports and public forums.

Board Committees Supporting Sustainability

- **Audit Committee:** Ensures financial integrity and risk management, including ESG risks.
- **Sustainability Committee:** Focuses on environmental and social strategies and their integration into business operations.
- **Ethics Committee:** Upholds ethical standards and ensures compliance with legal and regulatory frameworks.
- **HR & Diversity Committee:** Promotes diversity, equity, and inclusion within the workforce.

Audit Committee

The Audit Committee, elected by the General Meeting of Shareholders, is a critical component of GLS Aluminium's governance framework. It plays a key role in ensuring financial integrity, transparency, and risk management.

- Supervising financial reporting and internal control systems.
- Overseeing the effectiveness of risk management strategies, including those related to ESG risks such as climate change and resource management.
- Reviewing and approving disclosures in the annual sustainability report to ensure alignment with GRI standards.
- Collaborating with external auditors to verify compliance with international audit requirements.

Remuneration Policy

- **Performance-Based Compensation:** Incentives are linked to achieving sustainability goals, such as reducing carbon emissions and increasing resource efficiency.
- **Transparency:** Remuneration details for the highest governance body are specified in contractual agreements.
- **Sustainability Alignment:** The policy encourages long-term value creation by integrating ESG performance into compensation metrics.

Collective Knowledge of the Governance Body

- **Industry Engagement:** Participation in workshops, webinars, and conferences on climate change, decarbonization, and ESG reporting.
- **Structured ESG Training:** Regular training programs for the Board and Executive Management on global frameworks such as GRI, TCFD, and the UN SDGs.
- **Cross-Sector Collaboration:** Engagement with peers and sustainability experts to adopt best practices.

Ethical Standards and Compliance Mechanisms

- **Code of Conduct:** Outlines principles of integrity, accountability, and transparency.
- **Whistleblower Policy:** Provides secure channels for reporting unethical behaviour while ensuring protection against retaliation.

- **Training Programs:** Regular sessions reinforce ethical practices and regulatory compliance.
- **Monitoring and Auditing:** Internal and external reviews verify adherence to ethical standards.
- **Stakeholder Communication:** Open dialogue with stakeholders addresses ethical concerns and fosters trust.

Stakeholder Engagement Strategy

GLS Aluminium views stakeholder engagement as essential to achieving its sustainability objectives, fostering collaboration and transparency through structured engagement mechanisms with employees, customers, suppliers, communities, investors and regulators.

Stakeholder Group	Engagement Mechanism	Key Topics Raised
Employees	Surveys, town halls	Health, safety, career growth
Customers	Feedback sessions	Product quality, sustainable packaging
Communities	Outreach programs	Education, health, employment
Investors	Annual reports, meetings	Financial performance, ESG alignment
Regulators	Compliance reviews	Legal adherence, environmental permits

FY2025–26 Site Governance and Accountability (GRI-referenced)

Overall accountability rests with senior management. Site implementation is led through the Plant Head and functional heads. The HRDD governance model includes the Plant Head as chairperson, HR Head as coordinator, and EHS, Production, Procurement, Quality and Administration Heads together with worker, female and contractor representatives.

Governance mechanism	Core responsibility	Frequency
Management review	Review sustainability risks, KPIs, compliance and improvement actions.	Annual / as required
HRDD Committee	Human-rights risk, engagement, grievance and performance review.	Quarterly
Human Rights Review	Focused review of HRDD effectiveness and emerging issues.	Half-yearly
Functional ownership	Implement controls in operations, procurement, HR, EHS, quality and administration.	Ongoing

The organization's stated approach to **business conduct** covers legal compliance, environmental protection, respect for human rights, workplace safety, fair labour conditions, anti-corruption and fair competition. Grievance and whistleblowing channels form part of the governance framework; case-volume data for ethics and corruption matters were not supplied for this report.

> **DATA IMPROVEMENT PRIORITY**
>
> For the next report, disclose the composition of the highest governance body, conflicts-of-interest process, ethics training coverage, confirmed corruption incidents, significant fines and the formal approval date of the report.

SECTION 3

3. Sustainability Impacts and Material Topics Management

FY2025–26 Executive Overview (GRI-referenced)

GLS operates a downstream aluminium conversion facility that receives aluminium rolled coils and converts them into foil products through rolling, slitting, rewinding, annealing, inspection, packing, storage and dispatch. The evidence indicates strong progress in operational energy intensity, structured human-rights due diligence, biodiversity risk management and upstream sourcing visibility. The most material impact remains the embedded carbon of purchased primary aluminium.

Indicator	Evidence-supported result	Period / qualification
Revenue	₹385 crore	FY 2024–25
Workforce	165 employees: 155 male; 10 female	Workforce demographic dataset, 2024
Annual rolling capacity	18,000 tonnes	Current facility profile
Annual slitting capacity	18,000 tonnes	Current facility profile
Customer satisfaction	95%	Existing sustainability evidence
Reported GHG intensity	19.238 tCO_2e/t (simple average)	15-month evidence window; Scope 1+2+Scope 3 Cat. 1
GHG intensity improvement	9.6% decrease	Q1 FY25 to Q2 FY26
Scope 2 intensity improvement	29.3% decrease	Q1 FY25 to Q2 FY26
Biodiversity risk	Very Low / Controlled	Site-level assessment
Human-rights risk	Low overall	CY 2025 HRDD
CAHRA screening	11 supplier groups; 4 countries; 0 CAHRA triggers	FY 2025–26 review

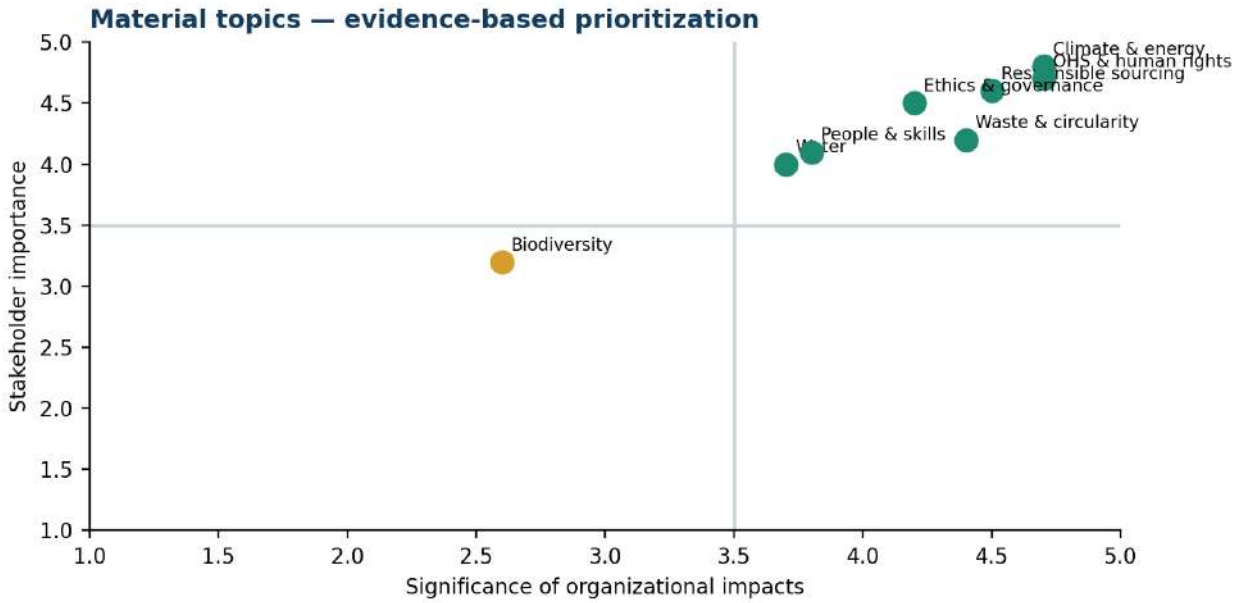


Figure 1. Evidence-based material-topic prioritization. This matrix is a synthesis of the supplied assessments, not a substitute for a documented stakeholder scoring workshop.

Materiality Analysis — Purpose and Scope

The purpose of this materiality analysis is to identify and prioritise significant environmental, social, and governance (ESG) issues relevant to GLS Aluminium, an aluminium foil manufacturer based in Rewari, Haryana, India. This analysis aligns with **GRI Universal Standards 3 (2021)** to guide the company's sustainability reporting and strategic planning.

Scope: The analysis covers all operational areas of the GLS Aluminium Rewari unit only, including manufacturing processes, supply chain, and both domestic and export markets. It integrates stakeholder perspectives, aligns with GRI 101, 102 and 103 standards, and specifically addresses material topics across economic, environmental and social dimensions.

List of Material Topics

Economic Sustainability Dimensions

- Economic Performance and Growth: monitoring financial health and growth potential.
- Local Economic Impact and Job Creation: assessing contributions to local economies and employment.
- Supplier Relationships and Local Sourcing: prioritizing responsible and local sourcing.
- Tax Contributions: demonstrating transparency in tax payments to communities.
- Financial Risk Management: implementing strategies to mitigate financial risks.
- Sustainable Procurement Practices: ensuring suppliers uphold ethical standards.
- Cost Efficiency and Waste Reduction: initiatives for minimizing waste and enhancing operational efficiency.

Environmental Dimensions

- Energy Consumption and Efficiency: tracking energy use and optimizing efficiency.
- Greenhouse Gas (GHG) Emissions: managing and reducing carbon emissions.
- Water Usage and Management: effective water resource management.
- Waste Management: implementing recycling initiatives or third-party sale.
- Air Quality Management: reducing emissions to protect air quality.
- Environmental Compliance: ensuring adherence to environmental laws.
- Biodiversity and Conservation: managing impacts on ecosystems.

Social Dimensions

- Working Conditions: ensuring safe and supportive workplaces.
- Employee Rights (Child/Forced Labour): upholding human rights across operations.
- Equal Opportunity and Non-Discrimination: promoting diversity and inclusion.
- Workplace Culture: maintaining respectful and harassment-free environments.
- Compensation and Working Hours: ensuring fair pay and reasonable working hours.
- Training and Development: enhancing employee skillsets.
- Community Engagement: supporting local community initiatives.

Governance and Ethical Practices

- Code of Conduct: guiding ethical business conduct.
- Anti-Corruption: preventing unethical practices.
- Transparency: ensuring openness in reporting and operations.
- Stakeholder Engagement: regularly involving stakeholders in decision-making.

Stakeholder Identification and Issue Mapping

- **Employees:** Health, safety, and employment practices.
- **Suppliers:** Ethical labour and sourcing practices.
- **Customers:** Demand for sustainable and responsible products.
- **Local Communities:** Environmental and economic impacts.
- **Regulatory Bodies:** Compliance with legal requirements.
- **Investors:** Focus on economic performance and ESG risks.
- **NGOs/Civil Society:** Advocates for human rights and environmental protection.

Prioritization Matrix

Category	Material Issue	Impact on GLS	Importance to Stakeholders	Stakeholder Type	GRI Standard
Economic	Economic Performance and Growth	High	High	Investors	GRI 201
Economic	Local Economic Impact & Job Creation	Moderate	High	Communities	GRI 202
Economic	Supplier Relationships & Local Sourcing	Moderate	Moderate	Suppliers	GRI 204
Economic	Tax Contributions	Moderate	High	Regulators, Communities	GRI 207
Economic	Financial Risk Management	High	Moderate	Investors	GRI 201
Environmental	Energy Consumption & Efficiency	High	High	Regulators, Investors	GRI 302
Environmental	GHG Emissions	High	Moderate	Regulators, NGOs	GRI 305
Environmental	Waste Management & Recycling	High	High	Communities, Regulators	GRI 306
Environmental	Water Usage and Management	Moderate	Moderate	Communities, Regulators	GRI 303
Social	Working Conditions (Health & Safety)	High	High	Employees, Regulators	GRI 403

Social	Equal Opportunity & Non-Discrimination	Moderate	High	Employees, NGOs	GRI 405
Social	Child/Forced Labour	Moderate	High	Regulators, Employees	GRI 408/409
Social	Training & Development	Moderate	Moderate	Employees	GRI 404
Governance	Code of Conduct & Ethics	High	High	Employees, Investors	GRI 102
Governance	Anti-Corruption	High	High	Regulators, NGOs	GRI 205
Governance	Transparency in Reporting	High	High	Investors, Regulators	GRI 102

Risk and Opportunity Analysis (Summarized by Stakeholder)

Internal Stakeholders — Employees

- **Concerns:** Worker health/safety, fair wages, discrimination, training.
- **Risks:** Safety incidents, labour violations, low morale.
- **Opportunities:** Higher engagement, retention, skill development.
- **Mitigation:** Health & Safety policies, diversity programs, continuous training.

Internal Stakeholders — Senior Management

- **Concerns:** Governance, compliance, financial stability.
- **Risks:** Regulatory fines, poor oversight, financial volatility.
- **Opportunities:** Stronger investor confidence, better governance reputation.
- **Mitigation:** Governance audits, compliance training, financial risk strategies.

External Stakeholders — Government & Communities

- **Concerns:** Resource use, emissions, compliance.
- **Risks:** Regulatory penalties, supply shortages.
- **Opportunities:** Efficiency savings, brand differentiation.
- **Mitigation:** Renewable energy, recycling programs, water audits.

External Stakeholders — Suppliers

- **Concerns:** Ethical sourcing, labor standards, transparency.
- **Risks:** Reputation damage, supply chain disruptions.
- **Opportunities:** Stronger supplier ties, cost efficiency.
- **Mitigation:** Supplier Code of Conduct, audits, capacity-building.

External Stakeholders — Customers

- **Concerns:** Product responsibility, safety, data security.
- **Risks:** Legal issues, loss of trust, breaches.
- **Opportunities:** Customer loyalty, market expansion.
- **Mitigation:** Product safety guidelines, data protection, customer feedback.

External Stakeholders — Investors

- **Concerns:** Economic growth, governance, transparency.
- **Risks:** Poor governance, weak returns.
- **Opportunities:** Attracting long-term capital, stronger ESG brand.
- **Mitigation:** Transparent reporting, financial KPIs, ESG disclosures.

FY2025–26 Stakeholder Groups (GRI-referenced)

Stakeholder	Primary interests	Engagement mechanisms evidenced
Employees and workers	Safety, rights, wages, welfare, development	Consultation, meetings, training, grievance channels
Female and migrant workers	Equal opportunity, dignity, access to remedy	Targeted consultation and representation
Contractors	Welfare, induction, fair conditions	Contractor management and HRDD screening
Suppliers	Responsible sourcing, origin evidence, human rights	Screening, declarations, assessments, surveys
Customers	Quality, responsible products, traceability	Commercial communication and sustainability disclosure
Communities	Traffic safety, environment, communication	Community consultation and grievance review
Regulators / industry bodies	Compliance and transparent reporting	Legal compliance reviews, ASI-aligned evidence

FY2025–26 Material Topics and Management Response (GRI-referenced)

Material topic	Why it matters	Management response / evidence
Climate and energy	Purchased aluminium and electricity drive carbon intensity.	ISO 14064-1 inventory; efficiency actions; supplier engagement.
Responsible sourcing	Origin, route, CAHRA, sanctions and concentration risks.	11 supplier groups mapped; annual refresh and evidence closure.
Human rights and decent work	Workers, contractors, suppliers and communities may be affected.	HRDD, consultations, grievance mechanism and improvement plan.
Occupational health and safety	Rolling, slitting, annealing and material handling create injury and heat risks.	Safety systems, training, monitoring and mock drills.
Waste and circularity	Aluminium scrap has high recovery value and environmental significance.	100% process-scrap recycling target/status stated; tonnage data gap.
Water and effluents	Operational use and local water context require efficiency and control.	Water-intensity target and recycling system; complete totals unavailable.
Biodiversity	Land use, drainage, vegetation, invasive species and fauna require proportionate management.	Very Low / Controlled assessment; annual monitoring and BAP.
Ethics and governance	Trust depends on compliance, accountability and remedy.	Code of Conduct, review mechanisms and grievance channels.

Materiality process limitation: The evidence includes stakeholder mapping and topic prioritization but does not contain a complete, dated GRI 3 impact-identification workshop record with scoring by all stakeholder groups. The materiality matrix in this report is therefore a transparent synthesis of the supplied assessments and should be formally validated at the next annual review.

SECTION 4

4. Our Global Sustainability Contribution

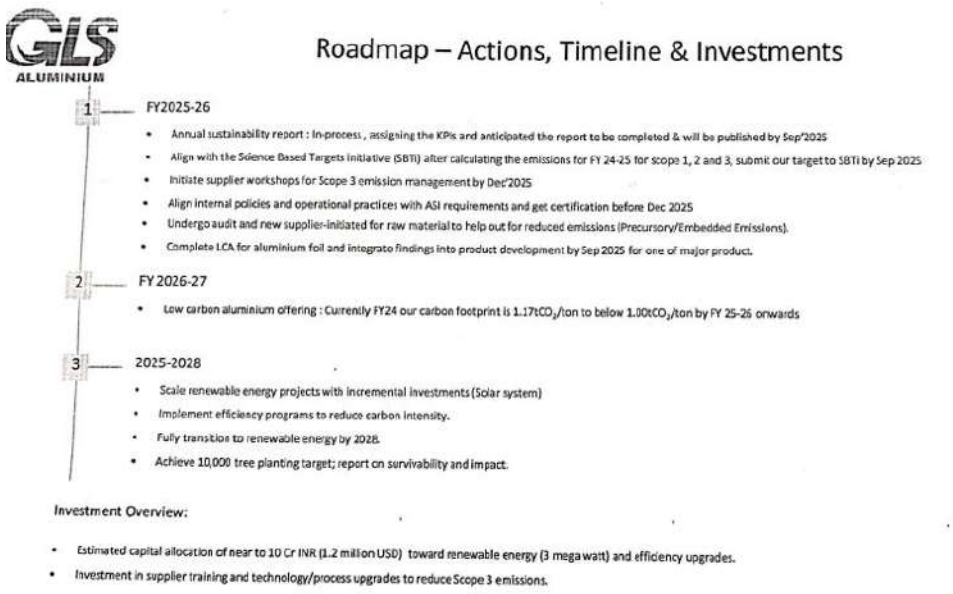
Sustainable Development Goals (SDGs)

At **GLS Aluminium**, we support initiatives that enhance living standards, promote health and well-being, and empower our employees and local communities. Our investments and programs are aligned with the **United Nations Sustainable Development Goals (SDGs)**, reflecting our commitment to global sustainability.

Key SDGs Supported

- **SDG 3:** Ensure healthy lives and promote well-being for all at all ages.
- **SDG 6:** Ensure access to water and sanitation for all.
- **SDG 8:** Promote inclusive and sustainable economic growth, employment, and decent work for all.
- **SDG 12:** Ensure sustainable consumption and production patterns.
- **SDG 13:** Take urgent action to combat climate change and its impacts.
- **SDG 5:** Achieve gender equality and empower all women and girls.
- **SDG 10:** Reduce inequality within and between countries.

Sustainability Target Roadmap — Actions, Timeline and Investments



1. Water Stewardship

- Invested **INR 100 million** in a new wastewater treatment plant.
- Improved effluent quality, meeting or exceeding regulatory standards.

2. Community Engagement

- Supported local education by funding scholarships, infrastructure development, and digital classrooms in rural schools.
- Sponsored health awareness programs and vaccination drives in nearby communities.

3. Diversity and Inclusion

- Launched **gender-inclusive hiring programs** to increase female representation across functions.
- Provided **career advancement training** to empower underrepresented groups.

Highlights of Global Contribution

- By integrating renewable energy, GLS Aluminium has already cut **Scope 2 GHG emissions** by a significant margin, aligning with the 1.5°C climate pathway.
- Circular economy practices have positioned the company as a leader in sustainable aluminium use across packaging and industrial applications.
- Direct contributions to communities — including job creation, education, and health support — enhance our social license to operate.
- The emphasis on gender equity and inclusivity builds resilience, innovation, and a strong workplace culture.

Through these combined actions, GLS Aluminium ensures that its business growth directly supports global sustainability priorities, benefiting not only our stakeholders but also future generations.

SECTION 5

5. Transparency

Whistleblowing Process

Our whistleblowing process is open, transparent, and accessible to any interested party. Reports can be made in writing or verbally, with the option to remain anonymous. The Whistleblowing Commission collects evidence and issues an opinion within **21 working days** of the submission of the claim.

Customer and Stakeholder Engagement

Customers and other stakeholders have the right to direct contact with the company via electronic addresses by submitting complaints, or to a meeting with a member of the Management Board. Employees have periodic meetings with the ED / C.O.O. to address possible complaints, needs, or requirements arising from the company's activities.

Business Code of Conduct

At GLS Aluminium, we believe in stability and long-term business relationships with our partners, suppliers, and employees. These relationships are built on legal standards and sustainable business processes, environmental protection, respect for human rights, workplace safety, fair labour conditions, anti-corruption, and fair competition.

Ethical Standards

We are committed to complying with the highest ethical standards in the way we communicate with our employees, customers, shareholders, suppliers, and other entities associated with the organization. Our Code of Business Conduct, publicly available on our website, reflects our commitment to these standards.

Reporting Period

This sustainability report outlines our initiatives and performance for the years 2024 and 2025, and provides insights into our strategies, goals, and achievements in promoting sustainable development. This edition additionally consolidates the FY2025–26 GRI-referenced evidence cycle in full (see **About This Report**); where the two reporting cycles use different evidence windows, this is indicated beside the relevant metric rather than blended into a single figure.

- **Reporting period:** 2024–2025 (company cycle); FY 2025–26 (GRI-referenced cycle).
- **Date of most recent report:** June 2025 (company cycle); FY2025–26 (GRI-referenced cycle).
- **Reporting cycle:** Annual.

Contact Information

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SECTION 6

6. Environment

GLS Aluminium demonstrates a strong commitment to environmental stewardship through its comprehensive environmental policies and practices. The company follows internationally recognized standards such as **ISO 14001:2015** and **ASI guidelines** to minimize its environmental footprint.

The **Life Cycle Assessment (LCA) Policy** ensures evaluation of environmental impacts from cradle-to-gate, incorporating strategies like recycling optimization and transparent reporting. Our **GHG Emissions Management and Reduction Policies** align with the 1.5°C warming scenario, with annual reviews and public disclosure as per **GRI standards**.

Policies addressing **emissions to air and discharges to water** focus on quantifying and minimizing pollutants, ensuring compliance with environmental regulations, and engaging with affected stakeholders.

In addition, GLS Aluminium prioritizes **waste reduction** under its Waste Management Policy, adhering to the waste mitigation hierarchy by emphasizing resource recovery and aiming for **zero landfill** use. Our **Biodiversity and Ecosystem Services Policies** safeguard ecosystems by assessing risks, implementing biodiversity action plans, and engaging with local communities and Indigenous Peoples.

Regular monitoring, continuous improvement, and transparent public disclosures are integral to all these policies, ensuring accountability and alignment with global environmental best practices.

Life Cycle Approach

GLS Aluminium emphasizes a life-cycle approach for its aluminium products, addressing sustainability and minimizing environmental impacts through ISO 14040:2006 and ISO 14044:2006 or ISO 14001:2015.

Quantitative Objectives

- Conduct cradle-to-gate Life Cycle Assessments (LCA) for major product lines.
- Implement simplified LCA approaches where feasible for smaller business applications.
- Target 100% recycling of aluminium process scrap.
- Introduce recycling plans to achieve “zero landfill” targets.

LCA Disclosure Commitment

Action: Deliver cradle-to-gate information for product lines.

Progress: Ongoing; transparency in product line reporting.

Target: Achieve full cradle-to-gate disclosure by **31-09-2025**.

Long-term Goal: Continuous updates on LCA data for all products.

SDG Alignment: SDG 12: Responsible Consumption and Production

- Provide cradle-to-gate LCA data to customers and stakeholders on request.
- Ensure transparent public communication of LCA methodologies and results.
- Report Environmental Product Declarations (EPDs) in compliance with EN 15804 or ISO 14001:2015.

Greenhouse Gas (GHG) Emissions Management

GLS Aluminium is committed to comprehensive GHG emissions reporting and reduction strategies aligned with the **1.5°C global warming scenario**.

Quantitative Objectives

- Annual disclosure of Scope 1 and 2.
- Set science-based intermediate targets and a long-term goal for **carbon neutrality by 2050**.
- Continuous improvement through annual review and alignment with international standards.

GHG Reduction Commitment

Action: Achieve a **5% reduction in GHG emissions** from 2024 data up to 2026.

Progress: Ongoing.

Target: Reduce and report GHG emissions annually by **31-12-2025**.

Long-term Goal: Implement carbon-neutral strategies in the future.

SDG Alignment: SDG 13: Climate Action

**For Scope 3: complete data collection of all applicable categories by March 2026, using 2025–26 as the base line, and then set a further target for Scope 3 reduction.* The FY2025–26 GRI-referenced evidence below, and the 2025–2050 GHG reduction pathway that follows it, are the direct response to this commitment.*

- Publish GHG emissions and reduction plans through sustainability reports and corporate websites.
- Submit emissions data for independent verification via Ecovadis platforms.
- Include data on energy use and emissions impact assessments in reports.

FY2025–26 GHG Inventory (GRI-referenced, ISO 14064-1)

GLS's GHG inventory was compiled using ISO 14064-1:2018 principles and the GHG Protocol classification structure. It covers the Rewari installation and uses four CBAM declaration periods spanning 1 January 2025 to 30 June 2026.

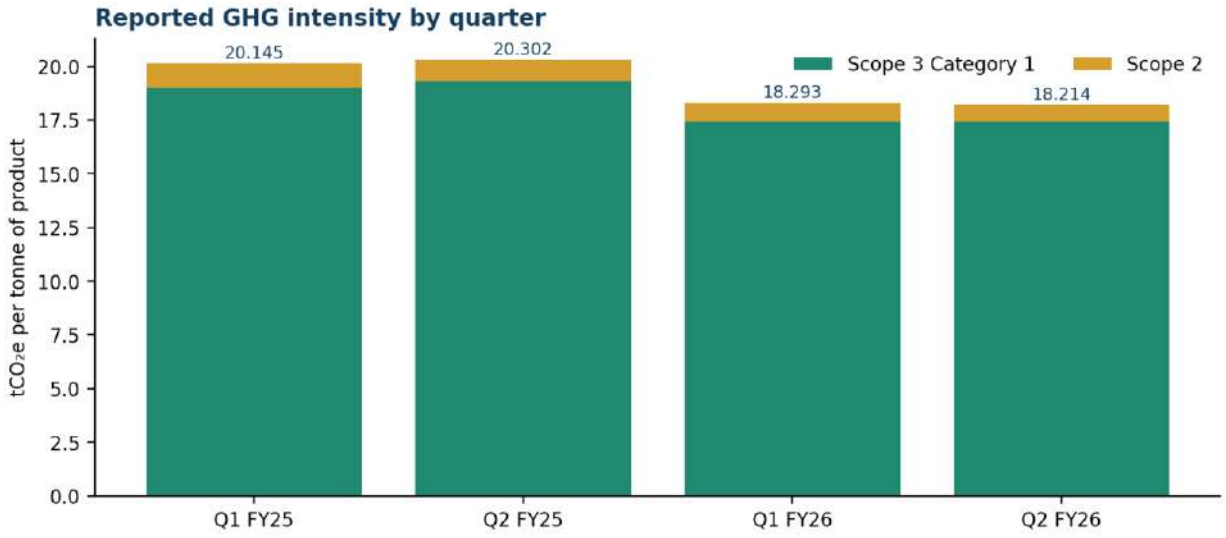


Figure 2. Specific GHG emissions; Scope 1 was 0.000 tCO_2e/t in all four reporting periods.

Metric	Result	Interpretation
Scope 1	0.000 tCO_2e/t	No direct emissions declared in the CBAM source dataset.
Scope 2 average	0.945 tCO_2e/t	4.9% of simple-average total; location-based grid electricity.
Scope 3 Category 1 average	18.293 tCO_2e/t	95.1% of simple-average total; purchased primary aluminium from Hindalco.
Total simple average	19.238 tCO_2e/t	Scope 1 + Scope 2 + Scope 3 Category 1.

Duration-weighted average	19.451 tCO_2e/t	More representative of unequal reporting-period lengths.
Change in total intensity	−9.6%	Q1 FY25 to Q2 FY26.
Change in Scope 2 intensity	−29.3%	Operational electricity-efficiency improvement.
Change in Scope 3 Cat. 1	−8.4%	Upstream precursor-intensity improvement.

Quarterly GHG Intensity

Period	Scope 1	Scope 2	Scope 3 Cat. 1	Total
Q1 FY25	0.000	1.115	19.030	20.145
Q2 FY25	0.000	1.011	19.291	20.302
Q1 FY26	0.000	0.866	17.426	18.293
Q2 FY26	0.000	0.788	17.426	18.214

BOUNDARY CAUTION

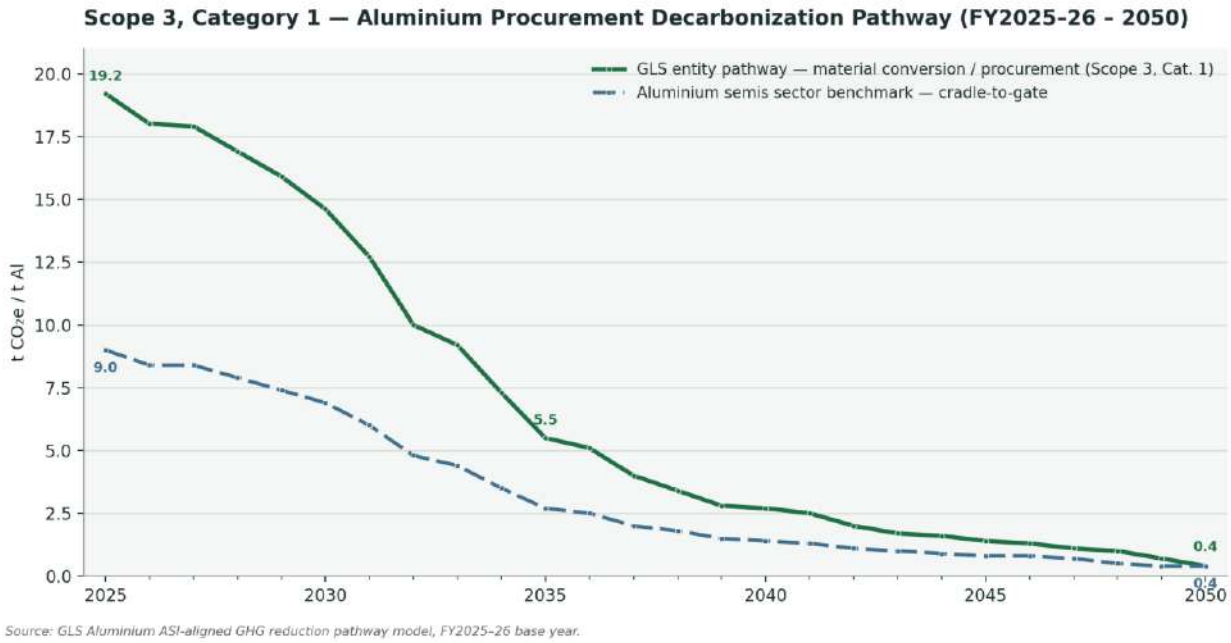
The inventory reports intensity, not absolute tonnes of CO_2e. Scope 3 covers only Category 1. Transportation, waste, business travel, commuting and other categories were excluded from quantification and should be formally screened in the next inventory.

Management Priorities

- Collect quarterly production tonnage and disclose absolute Scope 1, 2 and 3 emissions.
- Align future inventories to a consistent 12-month fiscal reporting period.
- Screen all 15 Scope 3 categories and document materiality decisions.
- Continue supplier engagement because purchased aluminium represents the dominant reported footprint.
- Establish a formally approved base year, recalculation policy and time-bound 1.5°C-aligned transition plan.

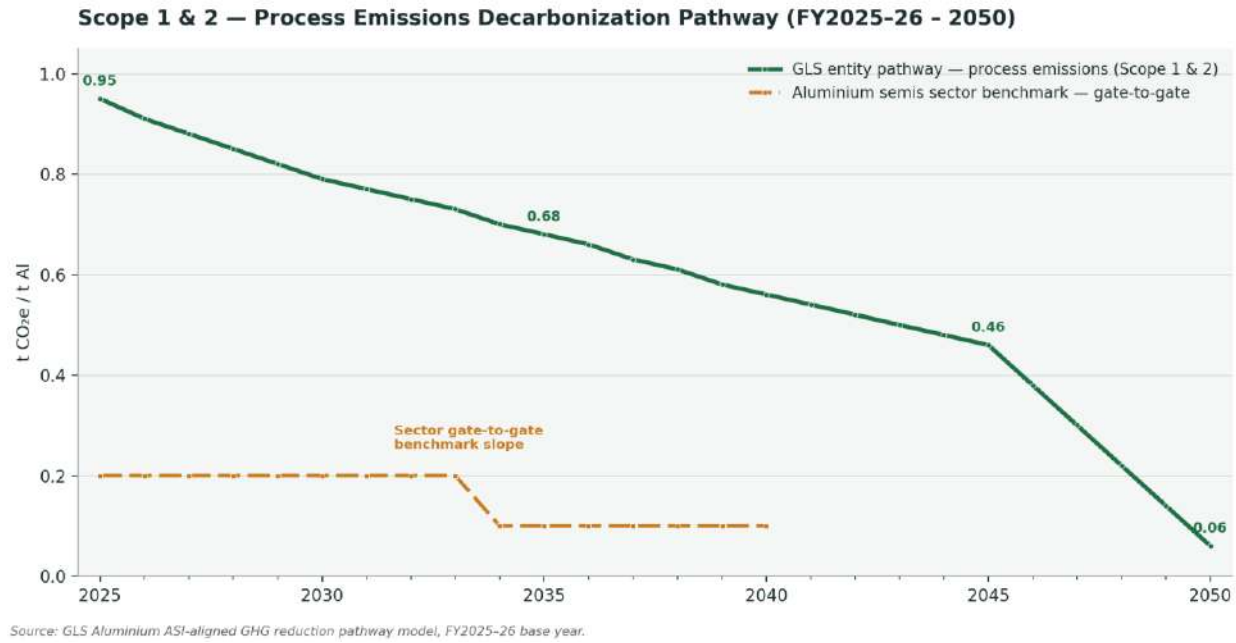
FY2025–26 – 2050 GHG Reduction Pathway (ASI-Aligned Decarbonization Model)

To respond to the Scope 3 base-year commitment above and to the Aluminium Stewardship Initiative's requirement for a long-term, time-bound decarbonization trajectory, GLS Aluminium has modelled its entity-level emissions pathway from the FY2025–26 base year through to 2050, benchmarked against the wider aluminium semis sector slope for both of its material GHG sources: purchased-material procurement (Scope 3, Category 1) and on-site process emissions (Scope 1 & 2).



Scope 3, Category 1 — aluminium procurement decarbonization pathway, FY2025–26 base year to 2050, against the aluminium semis sector cradle-to-gate benchmark.

The entity pathway for purchased-material procurement starts at **19.2 tCO_2e/t Al** in FY2025–26 — consistent with the 18.293 tCO_2e/t Scope 3 Category 1 average reported for Q1 FY26 above — and is modelled to fall to **5.5 tCO_2e/t** by 2035 and **0.4 tCO_2e/t** by 2050, converging with the sector cradle-to-gate benchmark of 9.0 tCO_2e/t (2025) to 0.4 tCO_2e/t (2050). This trajectory depends on the highest-volume suppliers (see **Section 8**) shifting toward verified low-carbon and recycled-content aluminium over the plan period.



Scope 1 & 2 — process emissions decarbonization pathway, FY2025–26 base year to 2050, against the aluminium semis sector gate-to-gate benchmark.

The process-emissions pathway (Scope 1 & 2) starts at **0.95 tCO_2e/t Al** in FY2025–26, broadly consistent with the 0.945 tCO_2e/t Scope 2 average reported above (Scope 1 remains 0.000 tCO_2e/t, as no direct combustion emissions are declared in the current inventory). The pathway targets a steady decline to **0.46 tCO_2e/t by 2045**, followed by an accelerated reduction to **0.06 tCO_2e/t by 2050** as planned renewable-electricity procurement and further energy-efficiency investment come online, versus a flatter sector gate-to-gate benchmark slope of 0.2–0.1 tCO_2e/t.

HOW TO READ THIS PATHWAY

Both charts model an entity-specific glide path from the FY2025–26 evidence-based base year to a 2050 end point, benchmarked against a published aluminium-semis sector slope. They are planning targets, not additional measured/assured GHG disclosures — actual performance against this pathway should be tracked annually alongside the quarterly GHG intensity table above, and the pathway itself should be recalculated if the base-year inventory is restated.

Water Management and Disclosure

Policies focus on responsible water use, risk assessment, and transparent public reporting.

Quantitative Objectives

- Develop water management plans with time-bound efficiency and withdrawal reduction targets.
- Map water flows for withdrawals, discharges, and consumption.

Water Reduction Commitment

Action: Achieve a **5% reduction in water use** from 2024 data up to 2026.

Progress: Ongoing; water use data collection in place.

Target: Reduce water consumption by **31-12-2026**.

Long-term Goal: Achieve **water neutrality by 2030**.

SDG Alignment: SDG 6: Clean Water and Sanitation

- Annual reports on water use by source and type, with visual mapping for clarity.
- Assess and disclose water-related risks annually, including community engagement.

FY2025–26 Water Evidence (GRI-referenced)

The existing sustainability evidence reports a 2024 water intensity of **1.59 KLPD per tonne** and a target of **1.25 KLPD per tonne by 2026**. GLS also reports an advanced water-recycling system. Total withdrawal, discharge and consumption volumes by source were not included in the evidence pack; therefore, full GRI 303 disclosure is not possible in this edition.

Waste Management and Recycling

GLS Aluminium prioritizes **waste minimization and sustainable disposal** methods.

Quantitative Objectives

- Quantify and disclose hazardous and non-hazardous waste annually.
- Aim for **100% recycling** of aluminium scrap, following the waste hierarchy.
- Implement time-bound action plans targeting a “zero landfill” status.

Scrap Recycling Commitment

Action: Maximize scrap recovery and recycling processes.

Progress: Ongoing; scrap collection systems in place.

Target: Achieve 100% scrap recycling by **31-12-2026**.

Long-term Goal: Continuous improvements in recycling rates.

SDG Alignment: SDG 12: Responsible Consumption and Production

- Publish waste management data and achievements in sustainability reports.
- Collaborate with local recyclers and provide community-level waste data.

FY2025–26 Water, Waste and Circularity Evidence Summary (GRI-referenced)

GLS states that aluminium process scrap is recycled and reports a target/status of **100% scrap recycling**. Aluminium recovery is central to circularity because it retains material value and can reduce demand for primary metal. Hazardous and non-hazardous waste tonnage, treatment routes and diversion/disposal totals were not supplied.

Area	Current evidence	Target / next step

Water intensity	1.59 KLPD/t (2024 evidence)	1.25 KLPD/t by 2026; validate unit and denominator.
Water recycling	Advanced water recycling system reported	Disclose withdrawal, discharge, recycling and consumption volumes.
Aluminium scrap	100% recycling stated	Maintain mass-balance evidence and authorized recycler records.
Other waste	Narrative controls only	Report tonnes generated, diverted and directed to disposal by type.
End-of-life	Collection/recycling initiative noted as in process	Define product stewardship boundary, partners and measurable outcome.

GHG Emissions Management Policy (Energy Reduction)

Energy Reduction

Objective: Reduce energy consumption through effective management.

Action: Achieve a **5% energy reduction** from 2024 data up to 2026.

Progress: Ongoing; tracking systems implemented.

Target: Integrate GHG management into daily operations by **31-12-2026**.

Long-term Goal: Continuous improvement in GHG management.

SDG Alignment: SDG 13: Climate Action

Biodiversity and Ecosystem Risk and Impact Assessment

Biodiversity Assessment Commitment

Objective: Assess risks and impacts on biodiversity, ecosystems, GHG, and water.

Action: Conduct **annual biodiversity and ecosystem risk assessments**.

Progress: Ongoing; strategy under review.

Target: Implement the first biodiversity risk management plan by **31-12-2025**.

Long-term Goal: Mitigate negative biodiversity and ecosystem impacts.

SDG Alignment: SDG 15: Life on Land

FY2025–26 Biodiversity Assessment (GRI 101: Biodiversity 2024)



Figure 3. GLS Rewari site entrance and surrounding developed/agricultural landscape, as included in the biodiversity evidence pack.

Site parameter	Assessment evidence
Approximate coordinates	28.3195° N, 76.6296° E
Total land area	153,249 m²
Built-up area	Approximately 21,455 m² / 14%
Greenbelt / open area	Approximately 131,794 m² / 86%
Setting	Road-influenced, agriculture-surrounded, semi-urban / industrial landscape
Protected area / ESZ / Ramsar overlap	Not identified
Significant habitat	Not identified within the operational boundary
Ecosystem-service dependency	Low
Overall risk	Very Low / Controlled
Monitoring	Annual and event-triggered review

Impact Pathways and Controls

Potential pressure	Current significance	Management approach
Land use and habitat modification	Negligible / low	Maintain site boundary and greenbelt records; assess before expansion.
Drainage and water stagnation	Low, controllable	Inspect drains; prevent stagnation and contamination.
Vegetation health and invasive species	Low	Prefer native/locally suitable species; monitor weeds and survival.
Waste and pest attraction	Low	Prevent open accumulation and food/waste attraction.
Wildlife interaction	Low	No intentional harm; record credible sightings/incidents.
Noise, lighting and traffic	Low	Maintain routine controls and investigate complaints.
Protected-area pathway	No direct pathway identified	Retain screening maps and refresh when site/landscape changes.

SCIENTIFIC CAUTION

Photo-reference species plates in the biodiversity assessment are awareness aids. A species is site-confirmed only when observed, photographed, recorded or credibly reported. The report does not treat every illustrated species as present at GLS.

Biodiversity Action Plan

Action	KPI	Owner / frequency
Maintain greenbelt and native/locally suitable plantation	Area maintained; species and survival records	Admin/EHS — annual
Monitor plantation survival and health	≥80% survival where applicable; weak/dead plants tracked	Admin / garden contractor — seasonal
Control invasive weeds	No major uncontrolled spread	Admin/EHS — quarterly
Record wildlife observations	Sightings/incidents logged with evidence	Security/EHS — ongoing
Prevent stagnation and waste attraction	No major unresolved stagnation/open waste	Maintenance/EHS — monthly
Review protected-area screening	Map review updated after material change or annually	EHS — annual
Trigger reassessment	Expansion, new discharge, habitat change, complaint or significant sighting	Management — event-driven

SECTION 7

7. Social

GLS Aluminium demonstrates its unwavering commitment to sustainability through a comprehensive framework of social policies covering human rights, gender equity, Indigenous Peoples' rights, occupational health & safety (OH&S), employee well-being, and community engagement.

These commitments are aligned with:

- **UN Guiding Principles on Business and Human Rights**
- **International Labour Organization (ILO) Conventions**
- **Aluminium Stewardship Initiative (ASI) Performance Standards**

Human Rights and Due Diligence

- Established human rights due diligence processes to identify, prevent, and mitigate adverse impacts.
- Ensures remediation mechanisms are in place when violations occur.
- Publishes annual updates on human rights practices.

Gender Equity and Women's Empowerment

- Gender-responsive hiring and promotion processes.
- Programs to eliminate workplace barriers and promote equal opportunities.
- Annual public disclosure of gender equity performance.

Indigenous Peoples

- Commitment to **Free, Prior, and Informed Consent (FPIC)** for projects affecting Indigenous communities.
- Mechanisms for consultation and cultural respect in planning and development.

Occupational Health and Safety (OH&S)

- Comprehensive OH&S management system with worker participation.
- Joint health & safety committees involving management and employees.
- Transparent reporting on incidents, leading and lagging indicators.
- Commitment to a zero-incident workplace.

Transparency and Accountability

- Public disclosure of all social policies.
- Regular reporting on performance indicators (gender ratios, OH&S trends, FPIC compliance).
- Annual stakeholder consultations to review and strengthen policies.

Workforce Demographics (2024)

Indicator	Result	Evidence period
Total employees	165	2024 workforce dataset

Male	155 (93%)	2024 workforce dataset
Female	10 (7%)	2024 workforce dataset
Under 30	100 (60%)	2024 workforce dataset
Age 30–50	50 (30%)	2024 workforce dataset
Over 50	15 (10%)	2024 workforce dataset

*This workforce profile is consistent with the FY2025–26 GRI-referenced dataset used elsewhere in this report (see **Section 3**).*

Community Engagement Programs

- **Education:** Scholarships, infrastructure upgrades.
- **Health:** Vaccination drives, wellness camps.
- **Livelihoods:** Vocational training for women and youth.

Employee Well-being

Safety incidents reduced from 1 (2023) to 0 (2024) and 0 in FY 2025–26 (zero-incident target met).

FY2025–26 People, Safety and Development (GRI-referenced)

Occupational health and safety

GLS recorded zero fatalities, zero lost-time injuries, zero recordable work-related injuries and zero cases of work-related ill health in FY 2025–26, across approximately 249,600 hours worked by its 130 employees (130 employees × 8 hours × 240 days). Rates are expressed per 1,000,000 hours worked, following GRI 403-9; the lost-time injury frequency rate and the total recordable injury rate were both 0.00. Every employee received 2 hours of EHS training covering induction, fire-fighting, first aid, PPE and safety data sheets, and the OH&S management system was supported by four safety audits, two emergency mock drills and four safety meetings with worker participation. Contractor hours were not recorded and are excluded from these rates; GLS will record them from FY 2026–27. The HRDD assessment characterizes health and safety as a low–medium residual risk, reflecting the inherent risks of manufacturing, heat, moving equipment and material handling. The indicator tables, basis of preparation and peer comparison are set out in Annexure A (page 53).

Training and development

Training is described across safety, technical competence, human rights and grievance awareness. The older sustainability KPI table showed only 20% completion against planned social-policy training, while the later HRDD report records high/complete coverage for selected HRDD subjects. Because the populations and periods are not directly comparable, this report does not consolidate them into one percentage. A unified training register is required for the next reporting cycle.

Diversity and inclusion

Women represented 7% of the disclosed workforce. GLS maintains equal-opportunity and anti-harassment commitments and provides female representation in the HRDD committee. Hiring, promotion, pay-equity, turnover and management-diversity data were not supplied.

Key Social Policies and Objectives

1. Freedom of Association and Right to Collective Bargaining Policy

Objective: Ensure **100% of employees** trained on freedom of association.

Action: Training sessions on collective bargaining rights.

Target: Full employee coverage by **31-12-2026**.

SDG Alignment: SDG 8: Decent Work and Economic Growth

2. Child Labour Policy

Objective: Zero tolerance for child labour.

Action: 100% of employees trained on the policy + annual risk assessments.

Target: Full training and first risk analysis by **31-12-2026**.

SDG Alignment: SDG 8 & SDG 16

3. Forced Labour Policy

Objective: Train all employees to identify and prevent forced labour.

Action: Training programs and supplier audits.

Target: 100% coverage by **31-12-2026**.

SDG Alignment: SDG 8 & SDG 16

4. Non-Discrimination Policy

Objective: Train all employees on equal opportunity practices.

Action: Training programs on diversity and inclusion.

Target: 100% coverage by **31-12-2026**.

SDG Alignment: SDG 5 & SDG 10

5. Health and Safety Policy

Objective: Achieve **zero workplace incidents** by 2025.

Action: Regular safety drills, audits, and protective equipment programs.

Target: Zero-incident workplace by **31-12-2025**.

SDG Alignment: SDG 3 & SDG 8

6. All Social Policies — Risk and Human Rights Impact Assessment Review

Objective: Conduct **annual risk assessments** of all social policies.

Target: First risk analysis and audit by **31-12-2026**.

SDG Alignment: SDG 5, SDG 8, SDG 10, SDG 16

Human Rights Due Diligence (HRDD) — FY2025–26 (GRI-referenced)

The CY 2025 HRDD assessment covered operations, workers, contractors, suppliers and surrounding communities. It applied document review, stakeholder consultation, risk assessment, saliency analysis, grievance review and supplier screening. The overall residual human-rights risk was assessed as **Low**; no severe actual adverse impact was identified in the evidence reviewed.

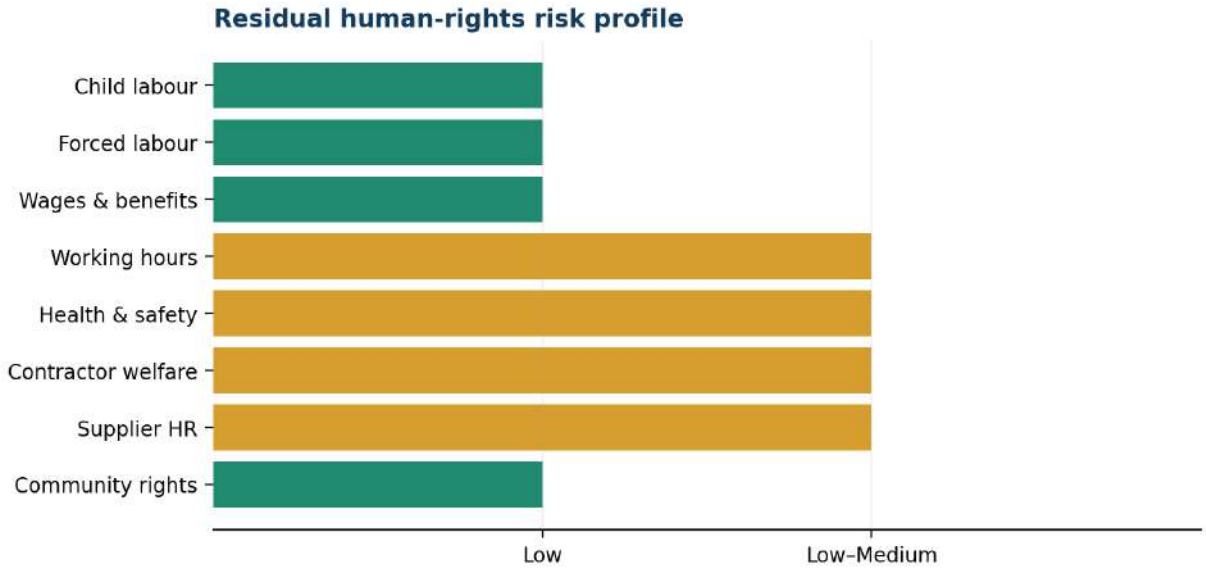


Figure 4. Summary of residual risk ratings in the HRDD assessment.

HRDD indicator	Result
Stakeholders consulted	111 total reported; the available dashboard identifies 37 employees, 20 contract workers and 21 community representatives, with remaining participants not disaggregated in that dashboard.
Overall human-rights risk	Low
No evidence identified	Child labour, forced labour, discrimination, harassment or wage-related violations in the assessment sample.
Priority low–medium risks	Peak-period working hours, contractor welfare, supplier awareness, community traffic safety, grievance awareness and workplace heat stress.
Suppliers assessed for HRDD	25 total: 22 low risk (88%); 3 low–medium risk (12%); 0 medium/high risk.
Grievance mechanism	Assessed against UNGP effectiveness criteria; HRDD report states zero human-rights complaints and 100% closure.
HRDD maturity	Overall Level 4 — Integrated; supplier and community engagement at Level 3 — Managed.

Improvement Priorities

- Expand human-rights induction for contractors and suppliers.
- Monitor working hours and fatigue during production peaks.
- Improve awareness and accessibility of grievance channels.
- Increase frequency and documentation of community engagement.
- Monitor scrap-supply-chain practices and lower-tier supplier exposure.
- Retain disaggregated grievance, remediation and stakeholder-consultation evidence.

SECTION 8

8. Responsible Sourcing and Supply Chain Due Diligence

New chapter — consolidated in full from the FY2025–26 GRI-referenced report (ASI Criterion 9.8 / OECD Five-Step Approach)

The FY 2025–26 due diligence report maps 11 upstream supplier groups across China, India, South Korea and Turkey-related routes. No CAHRA exposure or public red-flag trigger was identified in the screened countries and routes. Residual risk remains **Low to Moderate** because of supplier concentration, pending declarations, incomplete origin evidence and the need to confirm certain manufacturer/trader relationships.

Indicator	Result
Supplier groups mapped	11
Countries / origin profiles screened	China, India, South Korea and Turkey-related supply
CAHRA triggers	0 identified
Primary import route	Sea freight to Mundra, then inland movement to ICD Garhi Harsaru / Rewari
Domestic routes	Hindalco Hirakud and Jupiter/JUPALCO supply within India
Residual risk	Low to Moderate
Main risk drivers	Evidence gaps, source traceability, supplier concentration and route/origin confirmation

Supply Concentration

Supplier group	Origin / route profile	Share
Dingsheng Aluminium Industries	China	32.9%
Inner Mongolia Lian Sheng New Energy Material	China	30.2%
Xiamen Xiangyu Aluwin	China	10.7%
Teknik Aluminyum	Turkey / China to be confirmed	8.8%
Hindalco — Hirakud FRP	India	6.4%
Hang Yue Tong	China source to be confirmed	5.7%
Other five supplier groups	China / India / South Korea	5.3%

Due Diligence Controls and Next Actions

OECD / ASI element	Current position	Next action
Supplier register	11 supplier groups mapped	Update annually and upon supplier change.
Country-of-origin check	Four country/origin profiles screened	Retain certificates of origin and mill traceability.
CAHRA / FCS screening	No supplier country found in screened lists	Refresh annually and retain dated source evidence.
Route screening	Sea and inland routes mapped	Retain bills of lading, port and inland shipment records.
Sanctions / red flags	No public red flag identified	Repeat at onboarding and annual review.
Supplier evidence	Mixed complete and pending files	Close declarations, surveys and manufacturer confirmation.
Concentration	Two suppliers represent 63.1%	Apply enhanced monitoring and contingency sourcing review.
Reporting	Boardroom due diligence report available	Publish a proportionate public summary and review annually.

This chapter did not exist in the prior company report; it is added here in full so that GLS Aluminium's ASI Criterion 9.8 / OECD Five-Step responsible-sourcing evidence sits alongside the rest of the consolidated sustainability disclosure.

SECTION 9

9. Governance — Policies, Objectives and KPIs

GLS Aluminium's sustainability initiatives encompass robust policies, clear objectives, and comprehensive disclosure commitments, aligned with the **Aluminium Stewardship Initiative (ASI) Performance Standards** and the **Global Reporting Initiative (GRI) frameworks**.

Policies and Commitments

- **Business Integrity:** Zero tolerance for corruption, bribery, fraud, and anti-competitive practices.
- **Environmental Stewardship:** Adoption of Environmental Management Systems (EMS) to minimize impacts, promote resource efficiency, and integrate sustainability across operations.
- **Social Responsibility:** Implementation of Social Management Systems (SMS) for human rights, labor rights, OH&S, and community engagement.
- **Governance Integrity:** High standards of transparency, accountability, and ethical business conduct.
- **Data Protection & Security:** Strong controls to protect information, ensuring compliance with global privacy regulations.
- **Stakeholder Engagement:** Inclusive mechanisms for grievances, complaints, and requests for information.

Objectives

- Achieve **100% compliance** with anti-corruption, data protection, and ESG training annually.
- Maintain **zero incidents** of corruption, data breaches, and fraud.
- Conduct **at least two internal audits annually** across ESG practices.
- Publicly disclose material non-compliance incidents and payments to governments.
- Incorporate **continuous improvement** based on stakeholder feedback.

Disclosure Commitments

- **Annual Sustainability Reporting:** Prepared in line with GRI standards, covering governance, materiality, and ESG impacts.
- **Public Policies:** Policies on anti-corruption, ethics, environmental management, and data security made available to stakeholders.
- **Material Impacts:** Disclosure of ESG assessments and action plans.
- **Non-Compliance:** Transparent disclosure of fines, penalties, or judgments.
- **Payments to Governments:** Annual reporting of taxes, royalties, and contributions, aligned with **EITI** frameworks.
- **GHG & Energy:** Public disclosure of emissions and energy data, aligned with a 1.5°C pathway.

Key Governance Practices

- Integration of **ESG principles** into decision-making.
- Engagement with stakeholders through structured and rights-based channels.
- Development of **resilience and emergency response plans** for ESG risks.
- Proactive internal and external audits to ensure compliance.

Governance KPIs and Actions

1. Regulatory Compliance

KPI: 100% of employees trained annually on regulatory requirements and code of conduct.

Actions: Training sessions, material development, participation tracking.

Monitoring: Quarterly.

Responsibility: Compliance Officer.

Target Date: 31-12-2026.

SDG Alignment: SDG 16

2. Non-Compliance Prevention

KPI: Zero instances of regulatory non-compliance or penalties.

Actions: Internal audits, compliance reviews, regulatory updates.

Monitoring: Annually.

Responsibility: Compliance Officer.

Target Date: 31-12-2025.

SDG Alignment: SDG 16

3. Corporate Governance

KPI: 100% compliance with board meeting participation and documentation.

Actions: Scheduling, agenda distribution, record keeping.

Monitoring: Four-monthly.

Responsibility: Compliance Officer.

Target Date: 30-09-2025.

SDG Alignment: SDG 16

4. Business Integrity

KPI: Conduct business integrity survey with 80% employee participation.

Actions: Survey rollout, feedback analysis, results disclosure.

Monitoring: Annually.

Responsibility: HR Manager.

Target Date: 31-12-2025.

SDG Alignment: SDG 16

5. Whistleblower Mechanism

KPI: Resolve 90% of whistleblower cases within 2 months.

Actions: Case management team, reporting channels, resolution tracking.

Monitoring: Monthly.

Responsibility: HR Manager.

Target Date: 31-12-2025.

SDG Alignment: SDG 8

6. Transparency

KPI: 100% publication of sustainability and financial data annually.

Actions: Data collection, GRI-compliant reporting, external review.

Monitoring: Annual.

Responsibility: Compliance Officer.

Target Date: 31-12-2025.

SDG Alignment: SDG 8

SECTION 10

10. Appendices

Environment, Social, Governance and Financial KPI Appendix

Area	KPI	Metric / Description	Frequency	Target	Responsible	Status	SDG
	Water Usage	<1.59 KLPD/Ton; reach 1.25 by 2026 (14620/9162)	Monthly	1.25 KLPD/Ton by 2026	Engineering / EHS	On Track (1.59/KLPD/Ton in 2024)	SDG 6, SDG 12
	Waste Management	100% scrap recycling (Zero landfill)	Ongoing	100% scrap recycling (Zero landfill)	Engineering / EHS	100%	SDG 12
	GHG Emissions	Scope 1 and 2 tracked; baseline 2024-25 (1.23 tco2/MT)	Annual	As per asi reduction path	Engineering / EHS	Done	SDG 13
	GHG Emissions (Scope 3)	Scope 3 baseline by Dec 2025 cat 1	Annual	As per asi reduction path	Engineering / EHS	In Progress	SDG 13
	Product LCA	Product life cycle assessments and 100% disclosure	Annual	100%	Engineering / EHS	Done	SDG 12
	End-of-Life Recycling	Collection & recycling of products by Dec 2026	Annual	100%	HR Manager	In process	SDG 12
	Bio-diversity	Biodiversity and Ecosystem Risk and Impact Assessment	Annual	100%	HR Manager	Completed	SDG 12
Social	Workforce Training	100% training coverage on all social policies (Freedom of Association, Child Labour, forced labour, discrimination) up to Dec 2026	Annual	100%	HR Manager	20% Complete	SDG 8, SDG 10
	Social Policy Risk Assessments	Annual review of social risks & policy compliance	Annual	100%	HR Manager	Done	SDG 8, SDG 16
	Human Rights Impact	At least 1 Human Rights Impact Assessment annually	Annual	100%	HR Manager	Done	SDG 16
	Safety Mock Drills	2 Environmental + 2 Safety drills annually	Annual	100%	HR Manager	SDG 3, SDG 8	
	Employee Safety	Workplace incidents tracked (2023: 1; 2024: 0)	Zero Incidents	Safety Manager	In Progress	SDG 8	
Financial	Revenue Trends	Report annual revenue with sustainability-linked reinvestments	Annual	Full disclosure	Finance	Done	SDG 8
	Sustainability Investments	Solar, Wind, OMR & ROR investments — any one up to 2027	Annual	100% tracking	Finance	In-Progress	SDG 7, SDG 13
Governance	Legal Compliance	10-point Legal Matrix (updates, evaluations, amendments, monitoring)	Monthly/Quarterly	100% compliance	Company Secretary / EHS	Compliant	SDG 16
	Anti-Corruption	Training, zero cases, 2 audits/year; training 100% by Dec 2026	Annual	100%	—	Done	SDG 16
	Code of Conduct	100% employee training by 2026 including regulatory compliance	Annual	100%	In Progress / Achieved	—	SDG 16
	ASI Progress Review	Top management review every 4 months	Annual	100%	HR Manager	Well before Planned	SDG 12, SDG 16

	Committee Compliance	100% participation & documentation accuracy	Annual	100%	HR Manager	Ongoing	SDG 16
	Whistle-blower Resolution	Resolve 90% within 2 months; maintain 95% long-term	Annual	90–95%	HR Manager	No complaints	SDG 8, SDG 16
	Public Disclosures — Govt. & Political	100% disclosure of payments/contributions	Annual	100%	HR Manager	No instances	SDG 16
	Public Disclosure — Complaints	100% disclosure of grievance policy	Annual	100%	HR Manager	No complaints	SDG 16
	Transparency Objective	Annual sustainability report disclosure (GRI-aligned)	Annual	100%	HR Manager	Completed	SDG 12, SDG 16
	Responsible Sourcing	100% buyers trained on Responsible Sourcing Policy	Annual	100%	HR Manager	In Progress	SDG 12
	Zero Fines & Penalties	No legal penalties/fines on EHS/social issues	0 cases	0 cases	HR Manager	Zero	SDG 16
	Business integrity survey	80% participation from employees in the integrated survey	Annual	80%	HR Manager	To be done in Jan 26	SDG 8, SDG 12

Key Challenges Ahead

1. Climate Change Adaptation

- Rising climate impacts affect raw material availability, energy costs, and operational stability. Adapting to extreme weather and shifting supply conditions is critical.

2. Regulatory Complexity

- Increasingly strict environmental and social regulations — both in India and globally — require continuous compliance updates. Enhanced governance and monitoring systems will be needed.

3. Raw Material Sustainability

- Dependence on primary aluminium exposes us to supply volatility and price fluctuations. Transitioning to greater recycled aluminium use will require investments and partnerships.

4. Technological Upgrades

- Shifting to advanced energy-efficient equipment requires high capital expenditure. Balancing financial sustainability with innovation is a challenge.

5. Stakeholder Expectations

- Customers, investors, and communities increasingly demand transparent ESG performance. Expectations for measurable outcomes, climate targets, and human rights compliance are growing.

FY2025–26 Evidence Register (GRI-referenced)

The following source evidence files underpin the FY2025–26 GRI-referenced disclosures consolidated throughout this report.

Evidence file	Primary use in this report
GLS Aluminium sustainability report.docx	Corrected organizational profile, workforce, turnover, capacities, targets and legacy GRI mapping.
gls sustainability report1.docx	Historical draft used only for cross-checking; conflicting profile figures excluded.
GLS Aluminium GHG Inventory Report ISO 14064-1.docx	GHG boundary, methodology, quarterly intensity data, limitations and recommendations.
GLS Biodiversity Impact Assessment final report draft.docx	Site context, coordinates, land-use data, ecological screening, risk conclusion, BAP and monitoring.
HRDD Assessment Report — GLS Aluminium Industries.pdf	Executive HRDD evidence, risk profile, stakeholder consultations, supplier screening and grievance findings.
HRDD report consolidate.docx	Detailed methodology, risk controls, saliency, governance, KPIs and improvement program.
GLS CAHRA Due Diligence Report ASI V3.1 FY2025–26.docx	Supplier register, country/origin screening, routes, CAHRA conclusions and evidence gaps.

Controlled Data Plan for the Next Report

Dataset	Minimum fields	Owner	Frequency
Energy and GHG	Fuel, electricity, renewable generation, production, emission factors, absolute and intensity results	EHS / Engineering	Monthly
Water	Source, withdrawal, discharge, recycled water, consumption, production denominator	EHS / Utilities	Monthly
Waste	Type, hazardous status, tonnes, diversion/disposal route, vendor and manifest	EHS / Stores	Monthly
Workforce	Employment type, gender, age, location, hires, exits, turnover, absenteeism	HR	Monthly
Safety	Hours worked, fatalities, high-consequence and recordable injuries, occupational illness	EHS / HR	Monthly
Training	Topic, participant population, hours, attendance, evaluation and effectiveness	HR / Functions	Quarterly
Ethics and grievance	Channel, category, substantiation, remedy, closure time and confidentiality	Compliance / HR	Quarterly
Procurement and suppliers	Spend, origin, traceability, certification, screening, findings and CAPA	Procurement / ESG	Quarterly
Biodiversity	Greenbelt, survival, invasive species, sightings, drainage, complaints and triggers	EHS / Admin	Quarterly

SECTION 11

11. Future Challenges, Highlights and FY2026–28 Roadmap

1. Renewable Energy Expansion

- Expand solar power to cover **30% of energy demand by 2030**.
- Reduce dependence on fossil fuels significantly.

2. Circular Economy Initiatives

- Strengthen recycling systems to reach **90% recycling rate up to 2028**.
- Increase recycled aluminium share in production mix.

3. Community Empowerment

- Double the reach of education, health, and vocational programs by **2025**.
- Continue to create sustainable employment opportunities in local areas.

4. Decarbonization Goals

- Commit to **net-zero carbon emissions by 2050**.
- Use a combination of energy efficiency, renewables, and carbon offsets.

5. Innovation in Product Development

- Invest in R&D for **lightweight and sustainable packaging solutions**.
- Expand into high-performance industrial aluminium applications.

6. Digital Transformation

- Deploy **real-time monitoring** of energy, water, and waste systems.
- Enhance traceability, data-driven sustainability reporting, and transparency.

7. Employee Development

- Ensure **100% workforce participation in training programs by 2025**.
- Focus on leadership, innovation, and sustainability skills.

Commitment to a Sustainable Future

Through **innovation, resilience, and collaboration**, GLS Aluminium is committed to:

- Addressing environmental and social challenges.
- Meeting global sustainability standards.
- Creating long-term value for stakeholders.

We aim to set **new benchmarks** in environmental stewardship, social responsibility, and governance excellence — ensuring a brighter and more sustainable future.

FY2026–2028 Sustainability Roadmap (GRI-referenced)

Priority	Baseline / current position	Target / action	Timing
GHG and energy	Scope 2 intensity reduced 29.3% across available quarters	Formalize 12-month base year; disclose absolute totals; screen all Scope 3 categories.	FY 2026–27
Renewable electricity	Solar initiative identified	Develop phased solar / renewable procurement plan with verified generation data.	2026–2028
Responsible aluminium	Scope 3 Cat. 1 = 95.1% of reported footprint	Engage highest-volume suppliers on verified low-carbon pathways.	Annual
Water	1.59 KLPD/t stated for 2024	Reach 1.25 KLPD/t; validate unit and disclose water balance.	By 2026
Circularity	100% process-scrap recycling stated	Maintain mass balance; disclose waste by type and destination.	Annual
Biodiversity	Very Low / Controlled	Maintain BAP, native plantation, monitoring and event triggers.	Annual
Human rights	Overall Low; selected low–medium risks	Contractor/supplier induction, fatigue monitoring and grievance awareness.	Quarterly / annual
CAHRA	No triggers; evidence gaps remain	Close origin/manufacturer evidence and refresh screening.	Annual
GRI reporting	Partial quantitative dataset	Create controlled ESG data dictionary, owner matrix and evidence repository.	Before next report

MANAGEMENT DECISION REQUIRED

Approve one common FY reporting boundary and an ESG data-control calendar so environmental, workforce, safety, grievance, procurement and supplier data are collected on the same period and are assurance-ready.

SECTION 12

12. GRI Content Index

The **GRI Universal Standards 2021** are effective for reporting from 1 January 2023. **GRI 101: Biodiversity 2024** is effective for reporting from 1 January 2026 and replaces GRI 304: Biodiversity 2016. For a report published in 2026, GRI 305: Emissions 2016 and GRI 302: Energy 2016 remain applicable; GRI 102: Climate Change 2025 and GRI 103: Energy 2025 become effective on 1 January 2027.

FY2025–26 GRI Content Index (current, GRI-referenced)

GRI Standard / disclosure	Requirement / topic	Location	Status / omission
GRI 1: Foundation 2021	Statement of use and basis	About this report	Reported with reference; not "in accordance".
2-1	Organizational details	Sections 1 and About this report	Reported.
2-2	Entities included	About this report	Rewari Unit only.
2-3	Reporting period, frequency, contact	About this report	Reported; differing evidence periods disclosed.
2-4	Restatements	About this report	Conflicting older draft data corrected; no formal prior restatement schedule supplied.
2-5	External assurance	About this report	No external assurance statement supplied.
2-6	Activities, value chain, relationships	Section 1	Reported.
2-7	Employees	Section 7	Partial: gender and age; no contract/type/region breakdown.
2-8	Workers who are not employees	Sections 7–8	Categories identified; numbers not disclosed.
2-9	Governance structure	Section 2	Partial; highest governance body composition unavailable.
2-10 to 2-21	Governance, remuneration and annual compensation	Section 2	Partial / information unavailable.
2-22	Statement on sustainable development strategy	Leadership message / Section 11	Management statement not separately signed.
2-23	Policy commitments	Sections 2, 6, 9	Reported narratively.
2-24	Embedding policy commitments	Sections 2 and 9	Reported narratively.
2-25	Processes to remediate negative impacts	Section 7	Reported through grievance and HRDD framework.
2-26	Mechanisms for seeking advice / concerns	Sections 2 and 7	Reported narratively.
2-27	Compliance with laws and regulations	Sections 2 and 7	No violations reported in HRDD; consolidated fine data unavailable.
2-28	Membership associations	—	Information unavailable.
2-29	Stakeholder engagement	Sections 2 and 3	Reported; participant disaggregation partial.
2-30	Collective bargaining agreements	Section 7	Policy commitment reported; coverage percentage unavailable.
GRI 3-1	Process to determine material topics	Section 3	Partial; formal validation recommended.

GRI 3-2	List of material topics	Section 3	Reported.
GRI 3-3	Management of material topics	Sections 6–11	Reported for selected topics.
GRI 201-1	Direct economic value generated and distributed	Section 1	Revenue disclosed; distributed value unavailable.
GRI 204-1	Proportion of spending on local suppliers	Section 8	Supplier geography disclosed; spend proportion unavailable.
GRI 205-1 to 205-3	Anti-corruption	Section 2	Policy narrative only; quantitative data unavailable.
GRI 302-1 to 302-5	Energy	Section 6	Partial; intensity trend disclosed; total energy by source unavailable.
GRI 303-1 to 303-5	Water and effluents	Section 6	Partial; intensity and management approach only.
GRI 305-1	Direct GHG emissions	Section 6	Intensity only; absolute tonnes unavailable.
GRI 305-2	Energy indirect GHG emissions	Section 6	Location-based intensity only; absolute tonnes unavailable.
GRI 305-3	Other indirect GHG emissions	Section 6	Scope 3 Category 1 intensity only.
GRI 305-4	GHG emissions intensity	Section 6	Reported.
GRI 305-5	Reduction of GHG emissions	Section 6	Intensity reduction reported.
GRI 306-1 to 306-5	Waste	Section 6	Partial; recycling statement, no tonnage.
GRI 101-1	Policies to halt and reverse biodiversity loss	Section 6	Management framework and BAP reported.
GRI 101-2	Management of biodiversity impacts	Section 6	Reported.
GRI 101-4	Identification of biodiversity impacts	Section 6	Site-level assessment reported; value-chain quantification partial.
GRI 101-5 to 101-8	Locations, drivers, state and ecosystem services	Section 6	Partial; site setting, land area, pressures and low dependency reported.
GRI 401-1	New employee hires and turnover	Section 7	Information unavailable.
GRI 403-1 to 403-10	Occupational health and safety	Section 7	Annexure A (page 53): FY 2025–26 injury rates, hours and peer comparison reported.
GRI 404-1 to 404-3	Training and education	Section 7	Narrative; comparable hours and coverage unavailable.
GRI 405-1	Diversity	Section 7	Employee gender/age partial; governance diversity unavailable.
GRI 406-1	Incidents of discrimination	Section 7	Zero identified in HRDD assessment.
GRI 408-1	Child labour risk	Section 7	Low; no evidence identified.
GRI 409-1	Forced labour risk	Section 7	Low; no evidence identified.
GRI 413-1 / 413-2	Local communities	Sections 3 and 7	Consultation reported; formal coverage percentage unavailable.
GRI 414-1 / 414-2	Supplier social assessment	Sections 7–8	25 suppliers screened in HRDD; impacts and follow-up summarized.

Legacy GRI Index (2016-series numbering, prior report cycle)

The table below is retained unchanged from the prior company report cycle. It uses GRI 102-series (2016) numbering rather than the current GRI Universal Standards 2021 used above, and its page references were set for that earlier document. It is kept here for continuity; the FY2025–26 index above is the current, authoritative content index for this consolidated report.

General Disclosures

GRI Standard	Disclosure No.	Disclosure Title	Page (legacy)
GRI 102	102-1	Name of the organization	2
	102-2	Activities, brands, products, and services	2
	102-3	Location of headquarters	2
	102-4	Location of operations	2
	102-5	Ownership and legal form	12
	102-6	Markets served	9
	102-7	Scale of the organization	4
	102-8	Information on employees and other workers	60
	102-9	Supply chain	10
	102-10	Significant changes to the organization and supply chain	4
	102-11	Precautionary Principle or approach	17
	102-12	External initiatives	19
	102-13	Membership of associations	15
	102-14	Statement from senior decision-maker	3
	102-16	Values, principles, standards, and norms of behaviour	22
	102-18	Governance structure	12

Economic Disclosures

GRI Standard	Disclosure No.	Disclosure Title	Page (legacy)
GRI 201	201-1	Direct economic value generated and distributed	5
	201-2	Financial implications and risks due to climate change	17
GRI 204	204-1	Procurement practices	18
GRI 207	207-1 to 207-4	Tax approach, strategy, and transparency	18

Anti-Corruption

GRI Standard	Disclosure No.	Disclosure Title	Page (legacy)

GRI 205	205-1	Operations assessed for risks related to corruption	18
	205-2	Communication and training about anti-corruption	18

Environmental Disclosures

GRI Standard	Disclosure No.	Disclosure Title	Page (legacy)
GRI 302	302-1	Energy consumption within the organization	25
GRI 305	305-1	Direct (Scope 1) GHG emissions	25
	305-2	Energy indirect (Scope 2) GHG emissions	25
GRI 303	303-1 to 303-3	Water and effluents (withdrawals, use, discharge)	26
GRI 306	306-1 to 306-3	Waste generation and disposal practices	27
GRI 307	307-1	Environmental compliance	27
GRI 304	304-1 to 304-3	Biodiversity and ecosystem management	28

Social Disclosures

GRI Standard	Disclosure No.	Disclosure Title	Page (legacy)
GRI 403	403-1	Occupational health & safety management system	38
	403-2	Hazard identification, risk assessment, and investigation	38
	403-4	Worker participation in OH&S	38
GRI 404	404-1	Average training hours per employee per year	39
	404-2	Programs for upgrading employee skills	39
GRI 405	405-1	Diversity of governance bodies and employees	60
	405-2	Gender pay ratio	60
GRI 406	406-1	Non-discrimination	39
GRI 408	408-1	Child labour	39
GRI 409	409-1	Forced or compulsory labour	39
GRI 413	413-1	Local community engagement	40
GRI 418	418-1	Customer data protection and privacy	42

Governance Disclosures

GRI Standard	Disclosure No.	Disclosure Title	Page (legacy)
GRI 419	419-1	Socio-economic compliance	42

ANNEXURE A

A. OH&S Performance and Peer Comparison

Lagging indicators, FY 2025–26

All lagging indicators were zero in FY 2025–26. Rate = (number of cases × 1,000,000) ÷ hours worked, following GRI 403-9. The rates cover employees only.

Indicator	Cases	Rate per 1,000,000 h
Hours worked (employees)	249,600 h	–
Work-related fatalities	0	0.00
High-consequence (serious) injuries	0	0.00
Lost-time injuries (LTIFR)	0	0.00
Recordable injuries (TRIFR)	0	0.00
Work-related ill health	0	0.00
Days lost	0	–

Leading indicators, FY 2025–26

GLS ran four safety audits, two mock drills and four worker-participation safety meetings, and trained all employees in FY 2025–26.

Indicator	FY 2025–26	Basis
EHS training per employee	2 h	Induction, fire-fighting, first aid, PPE and safety data sheets (SDS)
Total EHS training	260 h	130 employees × 2 h
Safety audits	4	Audits carried out during the year
Emergency mock drills	2	Drills carried out during the year
Safety meetings with worker participation	4	Meetings held with worker participation

Basis of preparation

The figures cover the Rewari unit's 130 employees and follow GRI 403-9 and 403-10.

- **Hours worked:** estimated as 130 employees × 8 h × 240 days = 249,600 h.
- **Contractors:** contractor hours were not recorded and are excluded; GLS will record contractor hours and cases from FY 2026–27.
- **Cases:** counted from the injury and illness register using GRI 403-9 definitions.

Comparison with peers and leading practice

GLS's zero rates are at or below every comparator below: the IAI sector, three anonymised peers and the US regulator reference. Rates are per 1,000,000 hours worked.

Reference	LTIFR	TRIFR	Source
GLS Rewari, FY 2025–26	0.00	0.00	Internal injury register
IAI sector reference, 2022 (global aluminium sector)	1.2	3.4	IAI health and safety statistics
Peer 1: Indian integrated aluminium producer (smelting, rolled products and foils), India operations, FY 2025–26	0.25 employees; 0.19 workers	Not published as a rate (41 employee and 72 worker cases)	Peer's BRSR, FY 2025–26; copy on file
Peer 2: Indian flexible-packaging and foil manufacturer, India operations, FY 2025–26	0 employees; 0.70 workers	Not published as a rate (0 employee and 5 worker cases)	Peer's BRSR, FY 2025–26; copy on file
Peer 3: Global flat-rolled aluminium producer, FY 2026 (Apr 2025 to Mar 2026)	0.50	2.15	Peer's published OH&S comparative analysis; converted from 0.10 and 0.43 per 200,000 h; copy on file
US regulator reference, 2024 (alumina and aluminium production)	4.0	13.0	US Bureau of Labor Statistics injury survey; converted from 0.8 and 2.6 per 200,000 h

At about 250,000 hours a year, a single recordable case would give GLS a rate near 4.0, so the leading indicators above are the early warning. None of these is a like-for-like peer for a foil converter. IAI covers bauxite mining, alumina refining and smelting. The Peer 1 and Peer 2 figures are BRSR lost-time rates that publish case counts but no hours. Peer 3 and the US reference use the OSHA 200,000-hour basis, multiplied by 5 here to match; the US days-away rate stands in for LTIFR. The comparator figures were taken from the published sources on 15 November 2026, and 2022 is the latest IAI year found.

Improvement actions for FY 2026–27

1. Record contractor and visitor hours and cases from a stated start date.
2. Report near misses and unsafe conditions monthly, and publish the annual count.
3. Extend EHS training to machine safety, heat stress and job-specific hazards.
4. Publish three years of rates alongside anonymised peers and the IAI reference in each annual report.
5. Record worker representatives and attendance at every safety meeting.

END OF REPORT

GLS Aluminium Industries Pvt. Ltd.

Rewari, Haryana, India

This report should be reviewed annually and updated when material operational, organizational, supply-chain, regulatory or stakeholder changes occur.



(Mr. Rajesh Singh-COO)