



GLS ALUMINIUM INDUSTRIES PVT. LTD.
AIR EMISSIONS COMPLIANCE, MANAGEMENT
& PUBLIC DISCLOSURE REPORT
ASI Performance Standard V3.1 - Criterion 6.1 Emissions to Air

Rewari Unit, Haryana, India | Reporting Year 2026

Primary Source OMR Process Stack	Stack Geometry 24 m height 7.0 m diameter	Monitoring Date 24 April 2026
Issue 01 Revision 00		

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Document Control

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Approval and Authorization

Role	Name	Signature	Date
Approved by	Arpit Goyal - Managing Director	_____	_____ _____ _____

Document-control rule

Only the approved controlled master shall be released externally. Uncontrolled printed copies should be marked as such. Supporting laboratory reports, applicable consent/permit conditions, monitoring records, calibration evidence and corrective-action records should be retained under the GLS document-retention system.

Executive Summary

GLS Aluminium Industries Pvt. Ltd. has prepared this report to consolidate its 2026 OMR Process Stack monitoring results, applicable Indian regulatory references, cross-sector industrial benchmarks, engineering interpretation, environmental significance and management actions required by ASI Performance Standard V3.1 Criterion 6.1.

The third-party test report records PM 21.5 mg/Nm³, SO₂ <3 mg/Nm³, NO_x <5 mg/Nm³, CO <0.2% v/v, VOC 11.4 mg/Nm³ and Hydrocarbon 3.4 mg/Nm³. The report states numerical limits of 80 mg/Nm³ for PM and 1.0% for CO. The OMR stack is confirmed by GLS as 24 m high and 7.0 m in diameter, with a measured flue-gas velocity of 5.32 m/s.

PM 21.5 mg/Nm³ 80 mg/Nm ³ stated limit CONFORMS	SO₂ <3 mg/Nm³ 300 mg/Nm ³ reheating-furnace reference VERY LOW vs reference	NO_x <5 mg/Nm³ 1,000 mg/Nm ³ reheating-furnace reference VERY LOW vs reference
CO <0.2% 1.0% general standard CONFORMS	VOC 11.4 mg/Nm³ No OMR-specific limit; contextual benchmarks used LOW concentration	Hydrocarbon 3.4 mg/Nm³ No OMR-specific limit; NMHC benchmarks not equivalent VERY LOW concentration

The concentration results indicate good source-control performance at the time of testing. However, the unusually large confirmed stack diameter means that concentration and mass emission must be interpreted separately: low concentration does not automatically mean low total mass emission. Using the stated geometry and velocity, a screening normalised flow of approximately 642,908 Nm³/h is calculated; resulting screening mass rates are provided later in this report. Annual tonnes cannot be claimed until representative operating hours and the laboratory normalisation basis are confirmed.

Overall conclusion

The 2026 OMR monitoring demonstrates effective source control, direct monitoring of six air-emission parameters and annual public disclosure. The management plan, review triggers, monitoring controls and evidence requirements are established in this report. Continue the annual monitoring and publication cycle and retain representative operating-hour data to refine annual mass-emission values.

Report Architecture

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1. Purpose, Scope and Reporting Boundary

Purpose: To present the 2026 OMR Process Stack monitoring results, applicable Indian regulatory references, environmental significance, management controls and Criterion 6.1 compliance evidence in a clear public disclosure.

Scope: The quantitative source-test evidence in this issue covers the OMR Process Stack sampled on 24 April 2026. The broader management-system provisions apply to all Material Emissions to Air under the GLS Rewari Facility boundary and should be extended to any other stacks, vents or significant fugitive sources identified by the annual source inventory.

1.1 Reporting Boundary

Boundary element	Definition for this report
Organisational boundary	GLS Aluminium Industries Pvt. Ltd. - Rewari Unit
Primary monitored source	OMR Process Stack
Physical stack data	24 m height; 7.0 m diameter; 5.32 m/s flue-gas velocity; 40°C stack temperature
Pollutants evaluated	PM, SO ₂ , NO _x , CO, VOC and Hydrocarbon
Public reporting period	Calendar / reporting year 2026
ASI boundary	Material Emissions to Air from GLS activities and, where possible, relevant sources within the Area of Influence

1.2 Objectives

- Explain every monitored parameter in plain and technical language.
- Compare results with the correct legal limit where applicable and with clearly labelled contextual industrial benchmarks where no OMR-specific numerical limit exists.
- Quantify stack gas flow and screening pollutant mass rates using the confirmed 7.0 m diameter.
- Map evidence and actions against each sub-clause of ASI 6.1(a)-(f).
- Define the public Air Emissions Management Plan, KPI framework, review triggers and disclosure language.
- State all assumptions and limitations transparently at the end of the report.

2. Facility and OMR Emission-Source Profile

Profile item	Recorded information
Facility	GLS Aluminium Industries Pvt. Ltd., Village Nagalia Ranmokh, km 14 from Rewari, Haryana
Plant / Section	OMR Process Stack
Sample type	Process Stack Emission
Sampling date/time	24 April 2026, 01:20 PM to 02:04 PM

Profile item	Recorded information
Sampling point	Port hole of stack
Sampling procedure	IS 11255 (Part 3), as stated by laboratory
Laboratory	Universal Analytical Lab Pvt. Ltd.
Report no.	UAL/DH/-1850/04/26
Report date	27 April 2026
Weather	Clear sky

Indicative OMR Air-Emission Control Pathway



Process-control pathway based on site description; filtration efficiency is not quantified by the stack test.

The process pathway above reflects the site description that rolling-oil mist/vapour is captured and filtered before discharge through the OMR stack. The laboratory report verifies the residual stack concentrations but does not quantify upstream pollutant loading or control-device removal efficiency; therefore, this report does not claim a percentage filtration efficiency.

3. Regulatory and ASI Compliance Framework

3.1 Regulatory Hierarchy Used

Priority	Regulatory / reference layer	How applied in this report
1	Consent to Operate / specific HSPCB conditions	Highest priority for source-specific limits and monitoring obligations.
2	MoEFCC sector-specific standards under Environment (Protection) Rules	Applicable where the source/process falls within a notified industrial category.
3	Schedule VI General Emission Standards	Used for industries/processes without specific Schedule I standards; State Boards may prescribe more stringent limits.
4	Cross-sector industrial benchmarks	Used only to understand relative performance when no directly applicable numerical limit exists. They are not converted into legal GLS limits.

The Environment (Protection) Rules permit the Central Board or State Board to prescribe more stringent standards for a specific industry or process. Accordingly, where the laboratory report or HSPCB consent specifies a tighter value, the tighter requirement should govern the compliance determination.

3.2 Key Indian Standards Relevant to Interpretation

Reference	Published value	Applicability / caution
General emission standard - PM	150 mg/Nm ³	Schedule VI Part D general concentration standard; a more stringent source-specific value may supersede.
General emission standard - CO	1% max. v/v	Schedule VI Part D general standard.
Reheating furnace - SO₂	300 mg/Nm ³	G.S.R. 263(E), 22 March 2018; direct applicability depends on source classification.
Reheating furnace - NO_x	1,000 mg/Nm ³	G.S.R. 263(E), 22 March 2018; direct applicability depends on source classification.
Man-made fibre - Total VOC example	50 mg/Nm ³	Cross-sector contextual benchmark only; not an aluminium-rolling limit.
Petrochemical VOC examples	20 to 150 mg/Nm ³ depending process	Cross-sector context; shows that Indian VOC limits are process-specific rather than universal.

Reference	Published value	Applicability / caution
Large diesel engine NMHC	100-150 mg/Nm ³ as C depending commissioning date	Context only; different source, oxygen basis and analytical definition from OMR Hydrocarbon result.

Compliance rule used in this report

Only an applicable statutory/consent value is labelled a legal compliance criterion. Other industrial values are clearly labelled "contextual benchmark". Numerical comparison to a benchmark does not make that benchmark legally applicable to GLS.

3.3 ASI Performance Standard V3.1 - Criterion 6.1

ASI 6.1 applies to all Facilities and requires the Entity to quantify and publicly disclose Material Emissions to Air annually, implement plans to minimise exposure and impacts, review those plans at least every five years and after exceedances or material business changes, and publicly disclose the latest plan.

Criterion 6.1 - What GLS Has Done in 2026

OMR Process Stack: monitored, assessed, managed and disclosed

6.1(a)

Annual quantification & disclosure

PM, SO₂, NO_x, CO, VOC and HC directly monitored; results disclosed in this annual report.

ADDRESSED

6.1(b)

Minimise exposure & impacts

Oil-mist capture / filtration, monitoring, maintenance, source-control and CAPA framework established.

ADDRESSED

6.1(c)

Review at least every 5 years

Five-year maximum review cycle defined in the Air Emissions Management Plan.

ADDRESSED

6.1(d)

Review after exceedance

Immediate investigation, CAPA, retest and management-plan review trigger defined.

ADDRESSED

6.1(e)

Review after business change

MOC trigger covers process, fuel, capacity, chemicals, control equipment and stack changes.

ADDRESSED

6.1(f)

Publicly disclose latest plan

Current report contains the public management plan and 2026 monitored emission results.

ADDRESSED

4. Definitions, Units and Interpretation Principles

Term	Definition	Why it matters
Emission to Air	Release of a substance from a process, combustion source, vent, stack or fugitive pathway into the atmosphere.	ASI focuses on Material emissions because they can affect workers, communities, ecosystems and regional air quality.
Material Emission	An emission significant enough, considering quantity, hazard, legal relevance, stakeholder concern or environmental impact, to require management and disclosure.	Materiality determines what must be quantified and publicly disclosed under ASI 6.1.
mg/Nm³	Milligrams of pollutant per normal cubic metre of gas.	Allows concentrations to be compared at a common reference gas volume rather than at variable stack temperature/pressure.
Nm³	A gas volume corrected to specified normal conditions.	Needed when concentration is converted into mass emission rate. The laboratory should define its normalisation basis.
Concentration	Amount of pollutant in a unit gas volume.	Useful for checking emission limits and control performance.
Mass emission rate	Pollutant mass released per unit time, usually kg/h.	Important because a large gas flow can produce a significant total load even when concentration is low.
Source test	A periodic measurement conducted at a defined stack sampling port under representative operating conditions.	Provides objective evidence of emission performance at the test time.
Detection / reporting limit	Lowest level that can be reliably detected or reported by a method. Results shown as “<” are upper-bound statements, not exact measured values.	Avoids treating <3 or <5 as exact concentrations.
Area of Influence	Area where activities may cause or contribute to environmental or social effects.	ASI asks the Entity, where possible, to consider Material Emissions within its Area of Influence, not only stack boundaries.

5. Pollutant Technical Profiles and Environmental Significance

5.1 Particulate Matter (PM)

Aspect	Technical explanation
What it is	Small solid or liquid particles suspended in exhaust gas. For rolling operations, particulate can include oil mist/aerosol and process-generated fine matter.
Environmental / health significance	Respiratory exposure; visibility/opacity; deposition on soil, vegetation and surfaces; fine fractions can penetrate deeper into the lungs.
Typical management controls	Source capture, mist filtration/separation, housekeeping, preventive maintenance and stack monitoring.

5.2 Sulphur Dioxide (SO₂)

Aspect	Technical explanation
What it is	A sulphur-containing gas generated mainly where sulphur-bearing fuels/materials are oxidised.
Environmental / health significance	Respiratory irritant; precursor of sulphate particulate; contributes to acidification and regional haze.
Typical management controls	Low-sulphur fuel/material selection where relevant, process control, combustion optimisation and appropriate gas treatment where required.

5.3 Oxides of Nitrogen (NO_x)

Aspect	Technical explanation
What it is	Collective term mainly for nitric oxide (NO) and nitrogen dioxide (NO ₂) formed in high-temperature combustion.
Environmental / health significance	Contributes to ground-level ozone, secondary nitrate PM, respiratory effects, acidification and eutrophication.
Typical management controls	Combustion temperature/air control, low-NO _x technology where relevant, maintenance and periodic monitoring.

5.4 Carbon Monoxide (CO)

Aspect	Technical explanation
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Aspect	Technical explanation
What it is	Colourless, odourless gas formed by incomplete combustion of carbon-containing material.
Environmental / health significance	Toxic because it interferes with oxygen transport in blood; also indicates combustion inefficiency.
Typical management controls	Combustion optimisation, adequate oxygen/mixing, burner maintenance and monitoring.

5.5 Volatile Organic Compounds (VOC)

Aspect	Technical explanation
What it is	A broad group of organic chemicals that readily enter the gas phase. In rolling operations they can arise from rolling oil, cleaning solvents or other volatile organic materials.
Environmental / health significance	Some VOCs are ozone precursors; individual compounds may cause odour, irritation, toxicity or long-term health effects.
Typical management controls	Substitution, enclosure, local extraction, oil-mist/VOC control, leak prevention, solvent management and recovery.

5.6 Hydrocarbon (HC)

Aspect	Technical explanation
What it is	Broad analytical category covering hydrocarbon compounds in the exhaust. Depending on the method, the reported HC fraction may overlap with VOC.
Environmental / health significance	Relevant as an indicator of residual oil/organic vapour and because some hydrocarbon species participate in ozone formation or have toxic properties.
Typical management controls	Oil-mist capture, filtration, process-temperature control, oil recovery and maintenance of duct/filter systems.

6. OMR Emission-Control Pathway

The OMR source is associated with rolling-process exhaust and oil-mist/vapour control. Site information indicates filtration/separation before discharge. This is a logical control approach because it addresses emissions at source before dilution in ambient air.

- Capture as close as practicable to the generation point.
- Maintain negative pressure / sufficient extraction so mist does not escape into the work area.
- Maintain filters/separators within manufacturer-defined pressure-drop or condition limits.
- Recover and manage collected oil/residue safely.
- Inspect ducting and seals for bypass or leakage.
- Verify performance by representative third-party stack testing and trend the results.

Control-effectiveness interpretation

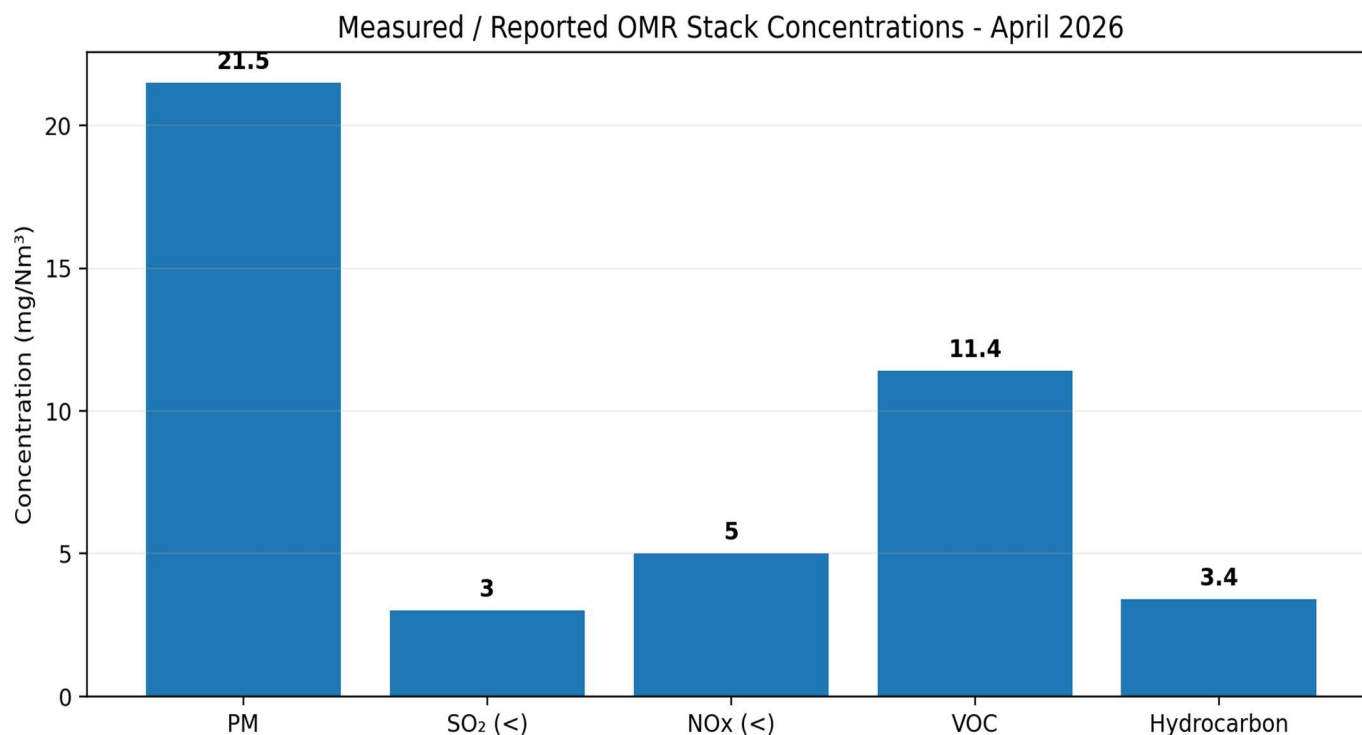
The April 2026 residual concentrations are low relative to the selected industrial references and are consistent with an effective control system. However, a removal-efficiency percentage cannot be calculated because no simultaneous pre-control concentration or mass-flow measurement was provided.

7. Stack Monitoring Methodology and Test Conditions

Monitoring item	Recorded / confirmed value
Stack height	24 m
Stack diameter	7.0 m - confirmed by GLS and consistent with source test report
Cross-sectional area	38.485 m ²
Stack temperature	40°C
Ambient temperature	36°C
Flue-gas velocity	5.32 m/s
Sampling flow rate	22 L/min
Sampling duration	45 minutes
PM method	IS 11255 (P-1)
SO ₂ method	IS 11255 (P-2)
NO _x method	IS 11255 (P-7)
CO method	IS 13270
VOC method	By GC Method
Hydrocarbon method	UAL/SP/SE/01

8. 2026 Analytical Results

Parameter	Result	Primary compliance reference	Status	Observation
PM	21.5 mg/Nm ³	80 mg/Nm ³ stated by lab	Conforms	26.9% of stated limit
SO ₂	<3 mg/Nm ³	No limit printed in lab report	Monitored	Very low measured/reporting level
NO _x	<5 mg/Nm ³	No limit printed in lab report	Monitored	Very low measured/reporting level
CO	<0.2% v/v	1.0% stated by lab / general standard	Conforms	<20% of limit
VOC	11.4 mg/Nm ³	No OMR-specific value printed	Monitored	Direct GC measurement
Hydrocarbon	3.4 mg/Nm ³	No OMR-specific value printed	Monitored	Direct measured value

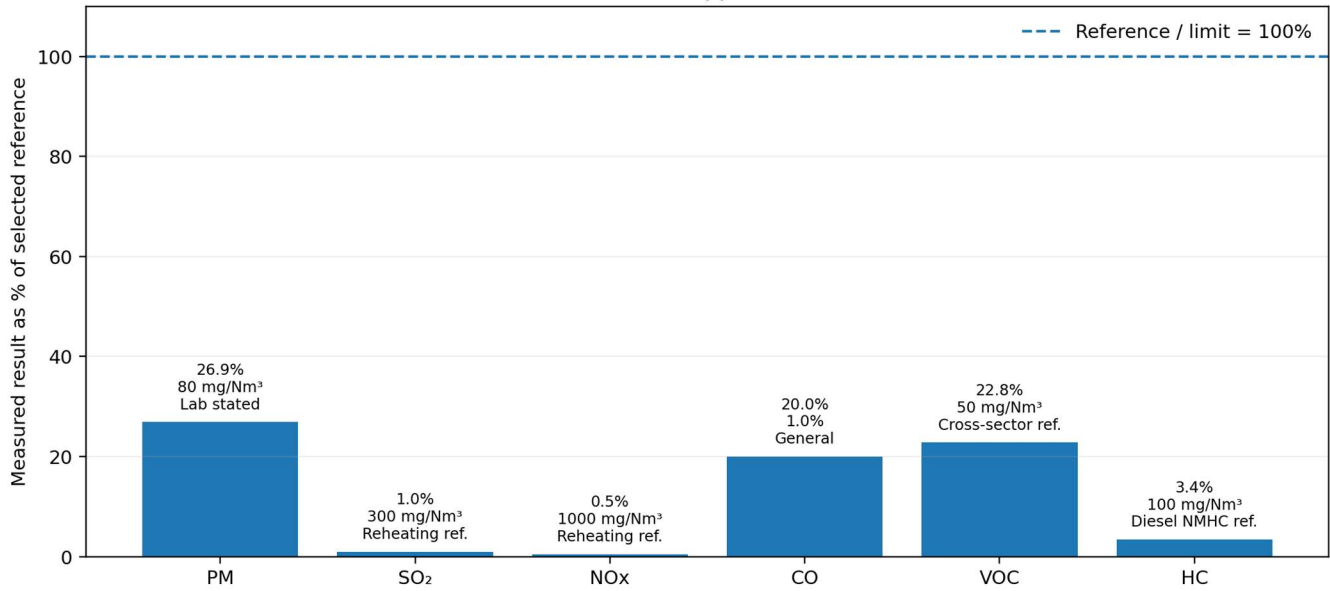


9. Industrial PCB / Regulatory Benchmark Comparison

The comparison below intentionally separates legal/applicable values from contextual industrial references. This avoids the common compliance error of borrowing a limit from an unrelated industry and presenting it as legally applicable to GLS.

Parameter	GLS result	Industrial PCB / regulatory value	Applicability	Numerical comparison	Assessment
PM	21.5 mg/Nm ³	80 mg/Nm ³ - laboratory-stated source limit	Applicable / source-specific test comparison	26.9% of limit; 73.1% below	Conforms
PM	21.5 mg/Nm ³	150 mg/Nm ³ - Schedule VI general PM standard	General regulatory reference	14.3% of reference; 85.7% below	Below general standard
SO₂	<3 mg/Nm ³	300 mg/Nm ³ - reheating furnace (G.S.R. 263(E), 2018)	Contextual unless OMR source is legally classified as reheating furnace	<1.0% of benchmark; >99% below	Very low vs benchmark
NO_x	<5 mg/Nm ³	1,000 mg/Nm ³ - reheating furnace (G.S.R. 263(E), 2018)	Contextual unless OMR source is legally classified as reheating furnace	<0.5% of benchmark; >99.5% below	Very low vs benchmark
CO	<0.2%	1.0% max - Schedule VI general emission standard	Applicable general standard where no stricter source-specific value governs	<20% of limit; at least 80% below	Conforms
VOC	11.4 mg/Nm ³	50 mg/Nm ³ - total VOC example from notified/industry standards	Conservative cross-sector context only	22.8% of benchmark; 77.2% below	Low vs context
VOC	11.4 mg/Nm ³	20-150 mg/Nm ³ - petrochemical process-specific VOC examples	Cross-sector context only	57% of 20; 7.6% of 150	Within range context; not compliance
HC	3.4 mg/Nm ³	100-150 mg/Nm ³ NMHC as C - large diesel engine references	Context only; different source, oxygen basis and analytical definition	3.4% of 100; 2.3% of 150	Very low numerically; not equivalent

OMR Process Stack - Results vs Applicable / Contextual References



Interpretation rule

SO₂/NO_x reheating-furnace values, VOC cross-sector values and diesel-engine NMHC values are shown to provide industrial context. They do not become legal limits for the OMR stack merely because the GLS result is lower.

10. Stack-Flow and Mass-Emission Calculations

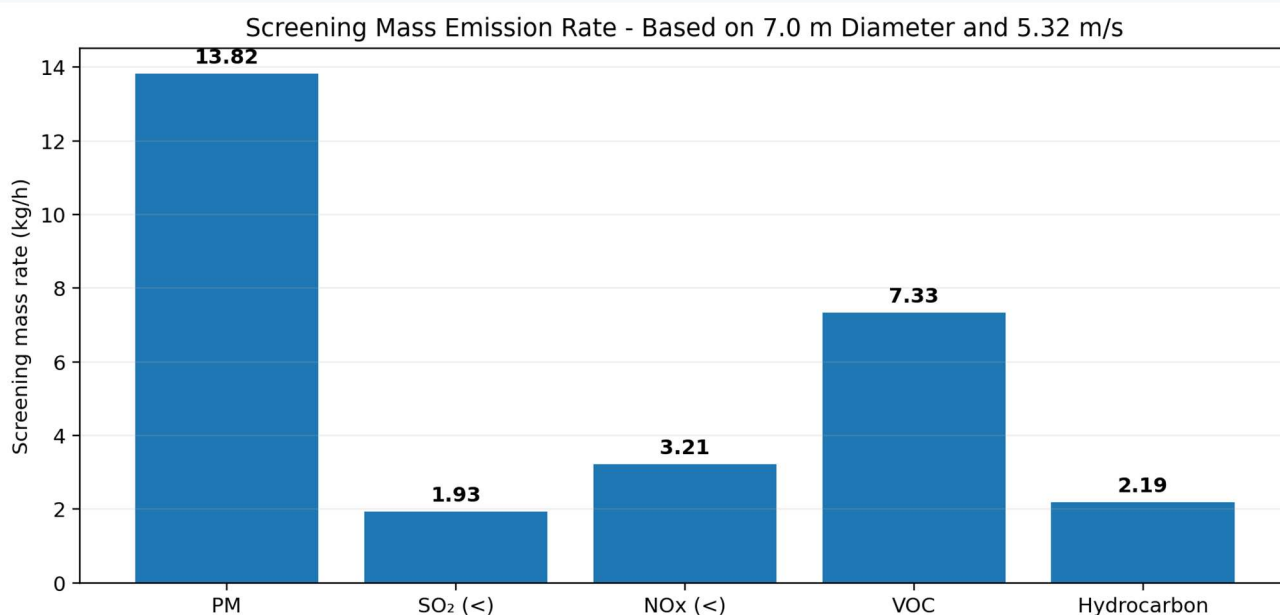
10.1 Stack Geometry and Flow

Calculation	Result / formula
Stack cross-sectional area	$A = \pi D^2 / 4 = \pi \times 7.0^2 / 4 = 38.485 \text{ m}^2$
Actual volumetric flow	$Q = A \times \text{velocity} = 38.485 \times 5.32 = 204.738 \text{ m}^3/\text{s}$
Actual hourly flow	$204.738 \times 3,600 = 737,055 \text{ m}^3/\text{h}$
Screening normalised flow	$737,055 \times 273.15 / 313.15 \approx 642,908 \text{ Nm}^3/\text{h}$

The 7.0 m diameter produces a very large cross-sectional area (38.485 m²). As a result, total gas flow is high. This illustrates why both concentration and mass load are needed for ASI materiality and annual disclosure.

10.2 Screening Pollutant Mass Rates

Pollutant	Concentration	Screening mass rate	Treatment
PM	21.5 mg/Nm ³	13.82 kg/h	Calculated from reported concentration
SO ₂	<3 mg/Nm ³	<1.93 kg/h	Upper-bound screening rate
NO _x	<5 mg/Nm ³	<3.21 kg/h	Upper-bound screening rate
VOC	11.4 mg/Nm ³	7.33 kg/h	Calculated screening rate
Hydrocarbon	3.4 mg/Nm ³	2.19 kg/h	Calculated screening rate
CO	<0.2% v/v	Not converted in this report	Different unit; conversion would require a defined gas-reference basis and produces only an upper bound



10.3 Annual Mass Emissions

Annual emission (tonnes/year) = Screening mass rate (kg/h) × representative operating hours/year ÷ 1,000. Annual tonnes are deliberately not populated because verified OMR stack operating hours for the reporting year were not supplied. This prevents an unsupported annual public claim.

Pollutant	Annualisation formula (t/year)
PM	$13.8225 \times \text{operating hours} \div 1,000$
SO ₂	$<1.9287 \times \text{operating hours} \div 1,000$
NO _x	$<3.2145 \times \text{operating hours} \div 1,000$
VOC	$7.3292 \times \text{operating hours} \div 1,000$
Hydrocarbon	$2.1859 \times \text{operating hours} \div 1,000$

11. Environmental Performance Interpretation

Aspect	Performance assessment	Management interpretation
PM	Positive	21.5 mg/Nm ³ is substantially below the 80 mg/Nm ³ laboratory-stated limit and below the 150 mg/Nm ³ general reference. Continue filtration, inspection and trend monitoring.
SO ₂	Positive / low concentration	<3 mg/Nm ³ is extremely low relative to the 300 mg/Nm ³ reheating-furnace benchmark. Maintain source/fuel review and applicable legal classification.
NO _x	Positive / low concentration	<5 mg/Nm ³ is extremely low relative to the 1,000 mg/Nm ³ reheating-furnace benchmark. Maintain combustion/process review if thermal sources contribute.
CO	Compliant	<0.2% is below the 1.0% general standard and indicates no significant CO issue in the tested condition.
VOC	Positive / monitor as Materiality input	11.4 mg/Nm ³ is low against selected industrial context. Because rolling oil is an organic source, VOC remains environmentally relevant and should stay in the monitoring inventory.
Hydrocarbon	Positive / monitor	3.4 mg/Nm ³ is low numerically. Because HC method/basis differs from NMHC engine standards, trend the actual GLS result rather than claiming engine-standard compliance.
Mass load	Requires annualisation	Large stack flow means materiality should also be assessed in kg/h and t/year, not concentration alone.

Key environmental message

At the monitoring date, the OMR source demonstrated low residual concentrations and no exceedance of the PM/CO limits stated in the laboratory report. The next maturity step is annual mass quantification for all Material air emissions and documented trend analysis.

12. ASI Criterion 6.1 - Clause-by-Clause Mapping

Clause	Requirement	What GLS has done in 2026	Status	Ongoing control
6.1(a)	Quantify and publicly disclose Material Emissions to Air annually.	Third-party OMR monitoring covers PM, SO ₂ , NO _x , CO, VOC and HC. Results are disclosed in this annual report; screening mass rates are calculated for PM, SO ₂ , NO _x , VOC and HC.	Addressed	Repeat monitoring and publication annually; maintain current source register and representative operating-hour data.
6.1(b)	Implement plans to minimise exposure to and impacts from Emissions to Air.	Oil-mist extraction / filtration, preventive maintenance, monitoring, legal review and CAPA controls are defined and implemented through the management plan.	Addressed	Maintain control equipment, inspections, training, monitoring and CAPA.
6.1(c)	Review plans at least every 5 years.	A maximum five-year management-plan review cycle is established.	Addressed	Record review date, changes and management approval.
6.1(d)	Review plans after any emissions event exceeding internal or external limits.	An exceedance protocol requires investigation, corrective action, retest and management-plan review.	Addressed	Trigger CAPA and review immediately following any exceedance.
6.1(e)	Review plans when Business changes alter Material air-emission risk.	Change-management triggers cover process, fuel, capacity, chemicals, control equipment and stack configuration.	Addressed	Integrate with MOC and environmental aspect / risk review.
6.1(f)	Publicly disclose the latest version of plans.	This Issue 01 / Revision 00 report contains the current Air Emissions Management Plan and 2026 monitoring disclosure.	Addressed	Publish the current approved report and replace superseded public copies when updated.

13. Air Emissions Management Plan - Public Version

Area	Control / commitment	Target	Frequency	Owner	Evidence
Source inventory	Maintain register of stacks, vents and Material fugitive sources.	100% material sources identified and classified.	Annual and on change	EHS / Engineering	Source register; process layout
Legal compliance	Maintain current CTO, HSPCB/MoEFCC standards and monitoring conditions.	100% applicable legal requirements current and evaluated.	Quarterly / on change	EHS / Compliance	Legal register; CTO; compliance evaluation
Oil-mist control	Maintain capture, ducting and filtration/separation systems.	No bypass; preventive maintenance completed; abnormal pressure/drop or visible emission investigated.	Routine / PM schedule	Maintenance / Production	Inspection and PM records
Stack monitoring	Third-party monitoring under representative operating conditions.	100% scheduled tests completed.	Consent / risk-based frequency	EHS	Laboratory reports
Trend review	Trend PM, SO ₂ , NO _x , CO, VOC and HC where material/applicable.	No unexplained adverse trend; actions documented.	Each test / annual review	EHS / Sustainability	Trend sheet; management review
Mass data	Calculate kg/h and annual tonnes for Material emissions.	100% Material emissions annualised where data allow.	Annual	EHS / Sustainability	Flow, hours, calculation sheet
Exceedance response	Investigate any legal/internal exceedance.	Zero unresolved exceedances.	Immediate	EHS / Plant Head	Incident, RCA, CAPA, retest
Change review	Assess air-emission risk before significant process/fuel/capacity/control changes.	100% relevant changes reviewed.	On change	Engineering / EHS	MOC; updated aspect/risk register
Public disclosure	Publish annual Material Emissions to Air data and latest plan.	Annual disclosure completed and current plan accessible.	Annual / on revision	Sustainability / Management	Website / sustainability report

14. Monitoring, KPI and Record-Control Framework

KPI	Target	Frequency	Owner
Stack monitoring completion	100% of planned monitoring events completed	Annual / per CTO	EHS
Applicable parameter compliance	100% monitored applicable parameters within legal/consent limits	Every test	EHS
Unresolved exceedances	0	Continuous / monthly review	EHS / Maintenance
Filter/control PM completion	100% planned preventive-maintenance tasks completed	Monthly / schedule	Maintenance
Material sources inventoried	100%	Annual / change	EHS / Engineering
Annual mass emissions calculated	100% of Material pollutants where required data available	Annual	EHS / Sustainability
Corrective actions closed	100% within assigned due dates	Monthly	EHS / Department owner
Public disclosure	Published once per reporting year and updated after material plan revision	Annual	Sustainability / Management

14.1 Minimum Record Set

- Current stack/source register and emission-source map.
- Current HSPCB Consent to Operate and applicable legal standards register.
- Third-party stack monitoring reports and laboratory accreditation/approval evidence.
- Instrument calibration and sampling-equipment verification records where available.
- Oil-mist filter/separator inspection, differential-pressure/condition and preventive-maintenance records.
- OMR process operating-hours record for annual emission calculations.
- Emission trend charts and annual mass-emission calculation sheets.
- Environmental incident, exceedance, RCA, CAPA and retest records.
- Management review evidence and approved public disclosure copy.

15. Exceedance, Corrective Action and Change-Management Protocol

Step	Required response
1 - Detect	Laboratory exceedance, abnormal visible emission, filter alarm/condition, complaint, abnormal odour or adverse trend identified.
2 - Contain / stabilise	Check process condition and control equipment; reduce or stop source where required for safety/legal compliance.
3 - Verify	Confirm data quality, operating condition, applicable legal limit and sampling basis.
4 - Investigate	Conduct root-cause analysis covering process, maintenance, fuel/raw material, filter/duct condition and operator controls.
5 - Correct	Implement corrective action with owner and due date.
6 - Confirm effectiveness	Retest or otherwise verify control performance.
7 - Review ASI plan	Mandatory when an event exceeds internally or externally mandated limits; update risk/materiality and plan as needed.
8 - Disclose / notify	Complete statutory notification where required and update public plan/disclosure if materially changed.

15.1 Change Triggers

- New rolling line, furnace or process equipment.
- Change in rolling oil, solvent or chemical composition with altered volatility/hazard profile.
- Fuel change or combustion-system modification.
- Increase in capacity or operating hours that could alter annual mass emissions.
- Modification, bypass, replacement or redesign of oil-mist/VOC control equipment.
- Change in stack height, diameter, flow or discharge configuration.
- New legal limit, revised CTO condition or change in source classification.
- Material stakeholder complaint or evidence of off-site air-quality impact.

16. Evidence Register and Retention Controls

Ref	Evidence	Identification	Purpose	Record class
E-01	Universal Analytical Lab OMR Process Stack Test Report	UAL/DH/-1850/04/26 dated 27/04/2026	Primary source-test evidence	Controlled environmental record
E-02	HSPCB Consent to Operate	Current approved issue	Applicable source/monitoring requirements	Legal record
E-03	Air-emission source register and layout	Current controlled issue	Completeness of Material source inventory	Controlled register
E-04	Oil-mist filtration / control PM records	2026 records	Evidence of operational control	Maintenance record
E-05	Operating-hours records	2026	Annual mass-emission calculation input	Production/utility record
E-06	Calibration / equipment verification	Applicable dates	Monitoring data quality	Calibration record
E-07	Legal requirements register	Current	Regulatory evaluation	Controlled register
E-08	Emission calculations / trend dashboard	2026	ASI 6.1 annual quantification	Sustainability record
E-09	CAPA / incident log	As applicable	Exceedance and control-gap management	EHS record
E-10	Published disclosure	Approved 2026 issue	ASI 6.1(a) and 6.1(f)	Public record

Retention period should follow the GLS legal/document-retention schedule. Records supporting a public ASI claim should remain traceable to the reporting year and controlled issue of this report.

17. Overall Compliance Conclusion

Assessment area	Conclusion	Basis
Legal / stated PM performance	Positive	PM 21.5 mg/Nm ³ vs 80 mg/Nm ³ stated limit.
General CO performance	Positive	CO <0.2% vs 1.0% general/laboratory limit.
SO ₂ / NO _x industrial comparison	Positive	Extremely low against 300/1,000 mg/Nm ³ reheating-furnace contextual references; direct applicability depends on source classification.
VOC / HC performance	Positive	Direct measurement completed. No OMR-specific CTO limit identified for these parameters; contextual cross-sector values not treated as GLS legal limits.
Emission control	Positive	Low residual concentrations are consistent with functioning extraction/filtration; percentage efficiency not established.
6.1 Management plan	Addressed	Plan, review triggers, KPIs, monitoring controls and evidence requirements are defined in this report.
6.1(a) Annual quantification and disclosure	Addressed	Six OMR parameters were monitored and disclosed for 2026; screening mass rates are calculated and the annual reporting cycle is established. Representative operating hours will refine annual t/year values.
6.1(f) Public disclosure	Addressed	Issue 01 / Revision 00 contains the current public management plan and 2026 OMR monitoring disclosure.
Management conclusion The April 2026 OMR test demonstrates strong concentration performance and effective source monitoring. This Issue 01 / Revision 00 report establishes the annual disclosure cycle, management controls, review triggers and evidence framework. Representative operating hours should continue to be maintained so annual mass-emission values can be refined for material sources.		

18. References

1. Universal Analytical Lab Pvt. Ltd., Test Report No. UAL/DH/-1850/04/26, OMR Process Stack, dated 27 April 2026.
2. Aluminium Stewardship Initiative, ASI Performance Standard V3.1, April 2023, Criterion 6.1 Emissions to Air.
3. Aluminium Stewardship Initiative, Performance Standard Guidance, Principle 6 - Emissions, Effluents and Waste.
4. Environment (Protection) Rules, 1986, Schedule VI, Part D - General Emission Standards; general PM 150 mg/Nm³ and CO 1% max. v/v references.
5. Ministry of Environment, Forest and Climate Change, G.S.R. 263(E), 22 March 2018 - SO₂ and NO_x emission standards for ceramic, foundry, glass, lime kiln and reheating furnace sectors; reheating furnace: SO₂ 300 mg/Nm³, NO_x 1,000 mg/Nm³.
6. Central Pollution Control Board / MoEFCC notified industry-specific standards and CPCB Environmental Standards compendium - cross-sector VOC and NMHC contextual references.
7. Haryana State Pollution Control Board, Industry Specific Emission Standards portal and applicable GLS Consent to Operate.

19. Assumptions, Limitations and Qualification

This final technical section records the assumptions, qualifications and limitations that govern interpretation of the results and calculations in this report.

Topic	Assumption / limitation
Source coverage	The analytical evidence supplied covers the OMR Process Stack. This report does not assume that OMR is the only Material Emission to Air source at the Rewari Facility.
Stack geometry	Stack height 24 m and diameter 7.0 m are treated as confirmed GLS values. The 7.0 m diameter is used in all flow and mass-rate calculations.
Normalisation basis	The laboratory reports concentrations in mg/Nm ³ but does not state the exact normal temperature, pressure, moisture or oxygen-reference basis for every parameter. The screening flow normalisation uses 0°C and equal pressure, without moisture correction.
Mass-rate status	Calculated kg/h values are engineering screening values, not statutory certified mass-emission results, because simultaneous certified normalised stack flow is not printed in the report.
Annual emissions	No annual t/year value is claimed because representative annual OMR operating hours were not provided.
Less-than results	SO ₂ <3 mg/Nm ³ , NO _x <5 mg/Nm ³ and CO <0.2% are upper-bound/reporting-limit results. The exact values may be lower and should not be treated as equal to the threshold value.
SO₂ / NO_x benchmarks	The 300 mg/Nm ³ SO ₂ and 1,000 mg/Nm ³ NO _x values are notified for reheating furnaces. They are direct compliance limits only if the OMR source is legally classified under that sector/source. Otherwise, they are contextual industrial benchmarks.
VOC benchmarks	Indian VOC limits vary by sector and chemical/process. The 50 mg/Nm ³ and 20-150 mg/Nm ³ comparisons are contextual only and are not adopted as GLS statutory limits.
Hydrocarbon benchmark	Diesel-engine NMHC standards are not analytically equivalent to the laboratory Hydrocarbon result. They are shown only as numerical industrial context.
VOC vs Hydrocarbon overlap	VOC 11.4 mg/Nm ³ and Hydrocarbon 3.4 mg/Nm ³ are not added together because the analytical fractions may overlap unless the laboratory confirms mutually exclusive definitions.
Control efficiency	Low outlet concentrations support a positive control-performance interpretation but do not quantify filter removal efficiency without upstream/inlet measurements.
Operating condition	The source test is a snapshot of the monitored operating condition on 24 April 2026. Long-term performance should be confirmed through planned monitoring and trend review.
Legal hierarchy	Current CTO conditions and any future more stringent HSPCB/CPCB/MoEFCC requirement supersede a general or contextual value used in this report.

Annexure A - Third-Party OMR Process Stack Test Report

The following page is reproduced from the source laboratory report and is the authoritative record for the monitored 2026 concentrations, methods and stack observations. It includes the additional VOC and Hydrocarbon results used in this report.



UNIVERSAL ANALYTICAL LAB PVT. LTD.

AN ISO 9001 CERTIFIED & GOVERNMENT APPROVED LABORATORY

Works : Plot No. -77-77A, Khevat No. 222, Opposite HUDA Sector- 4A, Nagarpalika, Dharuhera-123106, Distt. Rewari (Haryana)

E-mail : universalanalyticallab@gmail.com, info@universallab.in, Web : www.universallab.in

Mob.: +91 9992929181, +91 9729948882, +91 8569966516



CERTIFICATE NO. Q-1516-0450

Report No: UAL/DH/-1850/04/26

Date: 27/04/2026

Issued to:

GLS Aluminium Industries Private Limited

Village Nagalia Ranmakh, km 14 From

Rewari (Haryana)

Party's Ref No: Verbal

Dated: 22/04/2026

Lab Job Order No: 2100/04/26

Period of Testing: 24/04/2026 to 27/04/2026

TEST REPORT

A. SAMPLE PARTICULARS:

1. Name of the Unit	:	GLS Aluminium Industries Private Limited
2. Name of Plant/Section	:	OMR Process Stack
3. Type of the Sample	:	Process Stack Emission
4. Date & Time of Sampling	:	24/04/2026 01:20 PM to 02:04 PM
5. Stack height	:	24 Meter
6. Stack diameter	:	7 Meter
7. Purpose of Analysis	:	Monitoring
8. Point of Sample Collection	:	From Port hole of stack.
9. Sample Collected/ Supplied by	:	Our Lab Representative
10. Sampling Procedure	:	As per IS 11255(P-3)
11. Sampling Plan	:	5.7 F-01 (C)
12. Weather Condition	:	Clear Sky

B. OBSERVATIONS:

1. Stack Temperature, °C	:	40
2. Ambient Temperature, °C	:	36
3. Flue gas velocity, m/sec	:	5.32
4. Sampling flow rate, lt./min.	:	22
5. Period of sampling, minutes	:	45

C. TEST RESULTS:

S. No.	Parameters	Results	Standard Limits	Test Method
1.	PM(Particulate Matter), mg/Nm ³	21.5	80	IS 11255(P-1)
2.	Sulphur dioxide (SO ₂), mg/Nm ³	<3	-	IS 11255(P-2)
3.	Oxides of Nitrogen (NO _x), mg/Nm ³	<5	-	IS 11255(P-7)
4.	Carbon Monoxide(CO), %	<0.2	1.0	IS 13270
5.	VOC, mg/Nm ³	11.4	-	BY GC Method
6.	Hydrocarbon, mg/Nm ³	3.4	-	UAL/SP/SE/01

Mgr./ Sr. Analyst
Akshay



End Of the Report

Authorized Signatory
Ajeet Singh
Technical Manager

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