



GLS Aluminium Industries Pvt. Ltd.

| | | |
|-------------------------------------|----------------|--------------------|
| MANAGEMENT POLICY | PAGE NO | Page 1 of 7 |
| TITLE: COC (Code of Conduct) | DOC. NO. | GLS/FOIL/MR/SOP/09 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

1. Purpose

The purpose of this Code of Conduct is to define the ethical, social, environmental, and governance standards expected from all employees, contractors, suppliers, and business partners of GLS Aluminium Industries Pvt. Ltd.

This Code is aligned with:

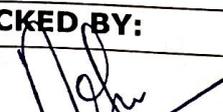
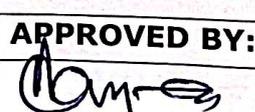
- **GRI Standards** (GRI 2, 3, 205, 206, 302, 303, 305, 306, 308, 403, 404, 405, 406, 407, 408, 409, 414, and others)
- **ASI Performance Standard** requirements, covering all 11 principles and 59 criteria.

It applies across all operations, supply chain activities, and stakeholder interactions.

2. Scope

This Code applies to:

- All employees of GLS Aluminium at every level
- Contractors, consultants, and temporary staff
- All suppliers, service providers, and subcontractors
- All joint ventures and associated companies under GLS Aluminium's control

| | | |
|---|---|---|
| PREPARED BY: | CHECKED BY: | APPROVED BY: |
|  |  |  |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

TITLE: COC (Code of Conduct)

| | |
|----------------|--------------------|
| PAGE NO | Page 2 of 7 |
| DOC. NO. | GLS/FOIL/MR/SOP/09 |
| REV. NO. | 00 |
| EFFECTIVE DATE | 01/08/2025 |
| REVIEW DATE | 31/07/2026 |
| SUPERSEDES | NIL |

3. Core Principles

3.1 Ethical Business Conduct (GRI 2-23, GRI 205; ASI Criterion 10.1–10.6)

- Conduct all business with integrity, transparency, and fairness.
- Zero tolerance for corruption, bribery, facilitation payments, and fraud.
- Prohibit anti-competitive practices, collusion, and market manipulation.
- Maintain accurate financial and operational records.

3.2 Compliance with Laws and Regulations (GRI 2-27; ASI Criterion 1.1)

- Comply with all applicable local, national, and international laws.
- Adhere to trade controls, sanctions, and customs requirements.
- Follow all environmental, labour, and occupational health & safety regulations.

3.3 Human Rights and Labor Practices (GRI 2-30, 401–407; ASI Principle 11)

- Prohibit forced labour, child labour, human trafficking, and harassment.
- Respect freedom of association and collective bargaining rights.
- Ensure fair wages, working hours, and non-discrimination in all employment practices.
- Protect personal dignity, privacy, and equality in the workplace.

3.4 Health, Safety, and Well-being (GRI 403; ASI Principle 6)

- Provide a safe and healthy workplace environment.
- Implement risk assessments and hazard controls for all operations.

| PREPARED BY: | CHECKED BY: | APPROVED BY: |
|------------------|----------------------|-----------------------|
| | | |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

TITLE: COC (Code of Conduct)

PAGE NO Page 3 of 7

DOC. NO. GLS/FOIL/MR/SOP/09

REV. NO. 00

EFFECTIVE DATE 01/08/2025

REVIEW DATE 31/07/2026

SUPERSEDES NIL

- Promote mental and physical well-being initiatives.
- Record, investigate, and correct all incidents and near misses.

3.5 Environmental Responsibility

(GRI 302, 303, 305, 306, 307, 308; ASI Principles 5, 7, 8, 9)

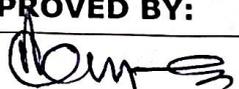
- Minimise environmental impacts across operations and the supply chain.
- Reduce energy consumption, improve efficiency, and increase renewable energy usage.
- Implement water stewardship and waste minimisation practices.
- Prevent pollution of air, water, and land.
- Assess and manage biodiversity impacts.
- Ensure responsible sourcing of raw materials and recycling of aluminium products.

3.6 Responsible Sourcing & Supply Chain (GRI 308, 414; ASI Principle 7)

- Source materials from suppliers committed to ESG performance.
- Give preference to **ASI Chain of Custody-certified** suppliers.
- Conduct supplier ESG risk assessments and audits.
- Avoid sourcing from conflict-affected or high-risk areas unless compliant with OECD guidance.

3.7 Product Stewardship (GRI 301, 305; ASI Principle 8)

- Ensure products meet all safety, quality, and sustainability standards.

| PREPARED BY: | CHECKED BY: | APPROVED BY: |
|---|---|---|
|  |  |  |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

TITLE: COC (Code of Conduct)

PAGE NO Page 4 of 7

DOC. NO. GLS/FOIL/MR/SOP/09

REV. NO. 00

EFFECTIVE DATE 01/08/2025

REVIEW DATE 31/07/2026

SUPERSEDES NIL

- Provide transparent information on product composition, recyclability, and environmental impacts.
- Promote circular economy principles in product design and lifecycle.

3.8 Anti-Corruption & Anti-Bribery (GRI 205; ASI Principle 10)

- No offering, giving, or accepting bribes or improper benefits.
- Avoid conflicts of interest in all business dealings.
- Report any suspected unethical conduct immediately.

3.9 Fair Competition (GRI 206; ASI Principle 10)

- Compete lawfully and ethically in all markets.
- Avoid agreements that may restrict competition.
- Protect trade secrets and confidential information.

3.10 Stakeholder Engagement (GRI 2-29; ASI Principle 3)

- Engage openly and respectfully with stakeholders.
- Provide transparent and timely ESG disclosures.
- Respond effectively to complaints and grievances.

| | | |
|-------------------------|-----------------------------|------------------------------|
| PREPARED BY: | CHECKED BY: | APPROVED BY: |
| | | |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

TITLE: COC (Code of Conduct)

PAGE NO

Page 5 of 7

DOC. NO.

GLS/FOIL/MR/SOP/09

REV. NO.

00

EFFECTIVE DATE

01/08/2025

REVIEW DATE

31/07/2026

SUPERSEDES

NIL

3.11 Confidentiality and Data Protection (GRI 418)

- Protect confidential business information and personal data.
- Comply with data protection regulations in all jurisdictions.

3.12 Community and Social Responsibility (GRI 413; ASI Principle 2)

- Support local communities through employment, training, and social programs.
- Respect indigenous peoples' rights and cultural heritage.
- Avoid adverse impacts on community health and well-being.

3.13 Whistleblower Protection (GRI 2-25; ASI Criterion 10.7)

- Provide secure, confidential, and accessible reporting channels.
- Protect whistleblowers from retaliation.
- Investigate all reports promptly and take corrective actions.

4. Implementation and Responsibilities

| Role | Key Responsibilities |
|--------------------|---|
| Top Management | Approve and enforce the Code of Conduct, allocate resources |
| Compliance Officer | Monitor adherence, manage grievance mechanisms, report breaches |

| PREPARED BY: | CHECKED BY: | APPROVED BY: |
|------------------|----------------------|-----------------------|
| | | |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

PAGE NO

Page 6 of 7

DOC. NO.

GLS/FOIL/MR/SOP/09

REV. NO.

00

EFFECTIVE DATE

01/08/2025

REVIEW DATE

31/07/2026

SUPERSEDES

NIL

TITLE: COC (Code of Conduct)

| Role | Key Responsibilities |
|------------------|---|
| EHS Manager | Ensure environmental and safety compliance |
| HR Head | Ensure fair labor practices and diversity |
| Procurement Head | Apply responsible sourcing standards to all suppliers |

5. Communication and Training

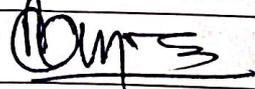
- The Code shall be distributed to all employees and business partners.
- Mandatory annual training for employees and key suppliers.
- Available in local languages where GLS Aluminium operates.

6. Monitoring, Reporting, and Review

- Internal audits to assess compliance with the Code.
- Annual ESG performance review aligned with GRI and ASI requirements.
- Continuous improvement through corrective and preventive actions.

7. Disciplinary Actions

- Violations may result in disciplinary measures, up to and including termination of employment or contracts.
- Severe breaches may be referred to legal authorities.

| | | |
|--|---|--|
| PREPARED BY:  | CHECKED BY:  | APPROVED BY:  |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

TITLE: COC (Code of Conduct)

PAGE NO

Page 7 of 7

DOC. NO.

GLS/FOIL/MR/SOP/09

REV. NO.

00

EFFECTIVE DATE

01/08/2025

REVIEW DATE

31/07/2026

SUPERSEDES

NIL

8. Revision History

| Revision No. | Date | Description of Change | Approved By |
|--------------|------------|-----------------------|---------------------------|
| 00 | 01-08-2025 | Initial Issue | Mr. Rajesh Singh (C.O.O.) |

| PREPARED BY: | CHECKED BY: | APPROVED BY: |
|------------------|----------------------|-----------------------|
| | | |
| HR - Head | MR- Management Reps. | Plant - Head / C.O.O. |
| DATE: 01-08-2025 | DATE: 01-08-2025 | DATE: 01-08-2025 |

