



SUSTAINABILITY REPORT

GLS Aluminum



GLS Sustainability Report (2024-25)

2024-2025

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Head Sustainability

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GLS Sustainability Report (24-25)

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 all above product and other so many other uses are taking efforts in producing lighter, safer, and more fuel-efficient vehicles. These above 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 that 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 which is covered in the next 10-year plan to reduce the emission.

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 a new investment in buildings, machines, and facilities we have made over recent years and further added in the coming year, 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 we 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

2. 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, Ecovadis. Additionally, we hold a Kosher certificate, ensuring the quality and suitability of our products for various industries.

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 All type of system certification, BRCGS, Ecovadis, ISO certification, 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 the good advanced waste management systems.
- **FY 24-25:** We as GLS taken a target for one of the top sustainable companies in the aluminium foil sector by a leading industry body.

Significant Changes

In FY 24-25, we expanded and significant changes in our process to reduce the waste generation and increasing the productivity to reduce to emission ratio up to 1.1tCo2/unit and further taken a target to less than 1 t Co2/unit and further taken a initiative for solar power installations by 20%, reduced the emission and launched an advanced water recycling system.

GLS Aluminium Turnover 2024–25

- **Total Turnover: 385 Cr FY 24-25**

Core Processes

Receiving AL Coil: Aluminium coils are received and inspected for quality before processing.

Rolling: The thickness of aluminium coils is reduced through precise rolling processes in our state-of-the-art rolling mills, ensuring high-quality and consistent output.

- Annual rolling capacity: 18000 tons / annum
- Average reduction in thickness: every pass up to 65% (up to 5.3-micron, average thickness 6.0 micron)

Slitting and Separation: The rolled aluminium is slit into narrower strips or sheets according to customer specifications.

- Annual slitting capacity: 18000 tons
- Tolerance: ± 0.1 mm

Annealing: The aluminium undergoes heat treatment to enhance its mechanical properties and durability.

- Annual annealing capacity: 35,000 tons / per charge
- Energy consumption: 3.5 MWh per ton

Packing and Dispatch: Final products are packed and dispatched to customers, ensuring safe and timely delivery.

- Average dispatch time: 5 working days Max.
- Customer satisfaction rate: 95%

Location of Headquarters

Rewari, Haryana, India.

Number of Countries

Exporting in over 5 countries, including India, the USA, the UK, Germany and several countries across Europe and Asia.

Nature of Ownership and Legal Form

GLS Aluminium is a private limited registered under Indian corporate law.

Markets Served

We cater to various sectors, focusing on food packaging, pharmaceutical packaging, and other industrial applications.

As per ASI requirements, our sustainability reporting is only Rewari operational entity under GLS Aluminium, including manufacturing facilities. This report covers the fiscal year 2024 (April 1, 2024 - March 31, 2025) 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 reducing the reworking 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 certificate Issue 6, ISO 14001:2015, ISO 45001:2018, ISO 22000:2018, GMP Certificate, Eco Vadis.

5. Sales and Distribution

- Robust distribution network to ensure timely delivery of products to domestic and international markets.
- Strategic partnerships with key players in various industries for effective market penetration.

Downstream Value Chain:

Our products cater to a diverse range of sectors, Aseptic Cartons/ 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.

In other application like Retort packs, Coffee / Tea / ketchup packaging, Flexible packaging, Baby Food product, chocolates etc

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.

Product Portfolio:

1. Ultra-Light Gauge Foil

- Available in various thicknesses and lengths for Aseptic Cartons/ 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.
- Known for its excellent strength, flexibility, and heat resistance
- End product application as below:



2. Household Foil

- Available in various thicknesses and lengths for everyday use.
- Known for its excellent strength, flexibility, and heat resistance.
- End application snapshot as follows:



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.
- End application used snap shot



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 application for preserving the food for freshness.
- Offers superior durability and protection against environmental factors.



Lidding 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.

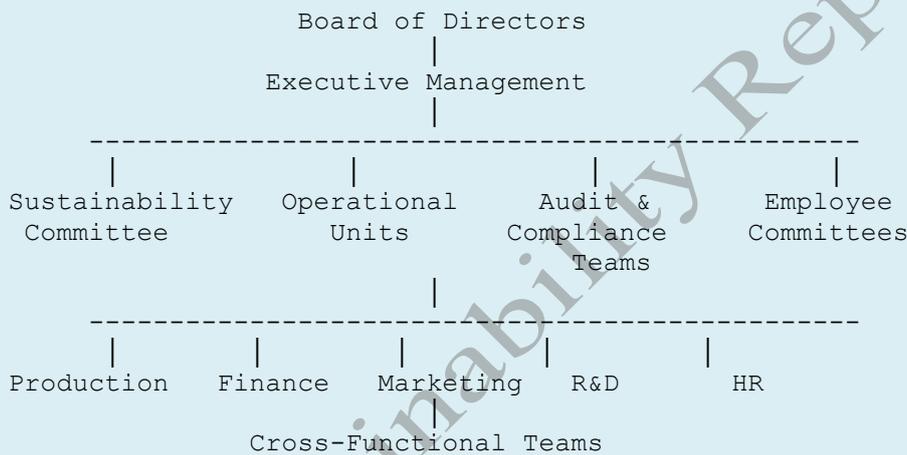
3. Governance

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.

Management Hierarchy



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

Each unit, including Production, Finance, Marketing, R&D, and HR, has defined sustainability targets and KPIs. These units collaborate with the Sustainability Committee to achieve company-wide goals.

Employee Committees

Employee-driven committees focus on specific areas like health and safety, diversity, employee engagement, and community outreach. These committees provide platforms for employees to actively participate 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. It ensures that the company's initiatives align with its ESG commitments.
- **Stakeholder Engagement:** The Board actively engages with stakeholders to address their expectations and concerns. It communicates progress through annual reports and public forums.

Board Committees Supporting Sustainability

Board of Directors



- **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.

Responsibilities:

- 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.

The Audit Committee ensures that sustainability-related risks and financial implications are comprehensively addressed, maintaining stakeholder trust.

Remuneration Policy

GLS Aluminium applies a progressive remuneration policy designed to align with its sustainability and business goals. The policy motivates leadership to achieve both financial and ESG objectives.

Key Features:

- **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

GLS Aluminium prioritizes the continuous development of its governance body to ensure informed decision-making in the evolving sustainability landscape.

Initiatives to Enhance Knowledge:

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

Governance Practices

Our governance practices at GLS Aluminium emphasize accountability, transparency, and ethical business conduct. These practices ensure the alignment of operational strategies with sustainability goals.

Key Elements:

- **Strategic Oversight:** The Board of Directors reviews and approves sustainability strategies, ensuring their alignment with the company's long-term vision.
- **Policy Development:** ESG policies are crafted to meet global standards, such as the UN SDGs and GRI guidelines.
- **Risk Management:** Proactive identification and mitigation of ESG-related risks, including climate change, supply chain disruptions, and regulatory compliance.

Ethical Standards and Compliance Mechanisms

Ethical governance is a cornerstone of GLS Aluminium's operations. The company adheres to stringent ethical standards that guide decision-making and stakeholder interactions.

Framework for Ethical Governance:

- **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. The company fosters collaboration and transparency through structured engagement mechanisms.

Key Stakeholder Groups:

- Employees
- Customers
- Suppliers
- Communities
- Investors
- Regulators

Engagement Mechanisms:

- Surveys and feedback channels to understand stakeholder expectations.
- Annual sustainability reports providing updates on progress and challenges.
- Partnerships with NGOs, academic institutions, and industry bodies to advance sustainability initiatives.

Stakeholder Groups and Engagement Mechanisms

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

4. Sustainability Impacts and Material Topics Management

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 GLS Aluminium unit only, including manufacturing processes, supply chain, and both domestic and export markets. This analysis 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 Labor): 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

Stakeholders and Key Issues:

- **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 (Sample Extract)

Category	Material Issue	Impact on GLS	Importance to Stakeholders	Prioritization	Stakeholder Type	Relevant GRI Standards
Economic	Economic Performance and Growth	High	High	High/High	Investors	GRI 201
	Local Economic Impact & Job Creation	Moderate	High	Mod/High	Communities	GRI 202
	Supplier Relationships & Local Sourcing	Moderate	Moderate	Mod/Mod	Suppliers	GRI 204
	Tax Contributions	Moderate	High	Mod/High	Regulators, Communities	GRI 207
	Financial Risk Management	High	Moderate	High/Mod	Investors	GRI 201
Environmental	Energy Consumption & Efficiency	High	High	High/High	Regulators, Investors	GRI 302
	GHG Emissions	High	Moderate	High/Mod	Regulators, NGOs	GRI 305
	Waste Management & Recycling	High	High	High/High	Communities, Regulators	GRI 306

Category	Material Issue	Impact on GLS	Importance to Stakeholders	Prioritization	Stakeholder Type	Relevant GRI Standards
	Water Usage and Management	Moderate	Moderate	Mod/Mod	Communities, Regulators	GRI 303
Social	Working Conditions (Health & Safety)	High	High	High/High	Employees, Regulators	GRI 403
	Equal Opportunity & Non-Discrimination	Moderate	High	Mod/High	Employees, NGOs	GRI 405
	Child/Forced Labour	Moderate	High	Mod/High	Regulators, Employees	GRI 408/409
	Training & Development	Moderate	Moderate	Mod/Mod	Employees	GRI 404
Governance	Code of Conduct & Ethics	High	High	High/High	Employees, Investors	GRI 102
	Anti-Corruption	High	High	High/High	Regulators, NGOs	GRI 205
	Transparency in Reporting	High	High	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.

5. Our Global Sustainability Contribution

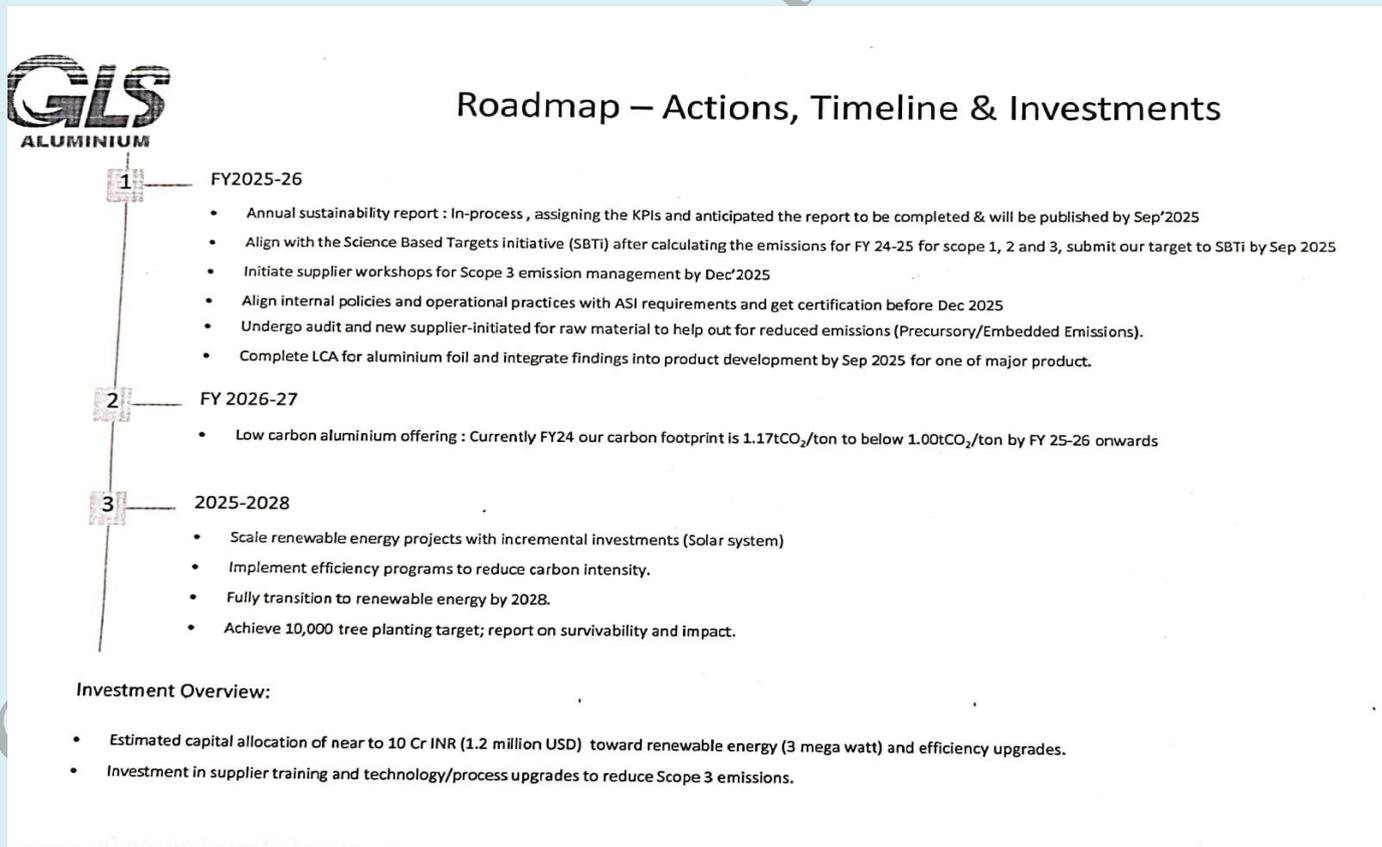
Sustainable Development Goals (SDGs)

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 with Roadmap – Actions, Timeline & 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.

6. 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.

- **Reporting period:** 2024–2025
- **Date of most recent report:** Jun 2025
- **Reporting cycle:** Annual

Contact Information

For further information regarding this report or our sustainability initiatives, please contact:

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7. 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.

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

Disclosure:

- 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.

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 March 2026, 2025 -26 base line and then target for further target for scope 3 reduction**

Disclosure:

- 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.

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.

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

Disclosure:

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

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.

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

Disclosure:

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

GHG Emissions Management Policy (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

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

8. 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.

Key Social Policies and Objectives

Social Matrix

Workforce Demographics (2024)

- Total Employees: 165
- Male: 155 (93%)
- Female: 10 (7%)

Age Distribution:

- Under 30: 100 (60%)
- 30–50: 50 (30%)
- Over 50: 15 (10%)

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) → 0 (2024) → 0 (2025 target)

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**.

GLS Sustainability Report (24-25)

9. Governance

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.

10. Appendices

Area	KPI	Metric / Description	Frequency	Target	Responsible Person	Status	Linked SDG
Environment	Energy Efficiency	Reduce electricity consumption intensity (kWh/MT) by 5% YoY by 2026 (7.16GJ/MT)	Annual	5% YoY reduction	Engineering / EHS	In Progress 7.38GJ/MT	SDG 7, SDG 13
Water Usage	<1.59KLPD/Ton; reach 1.25 by 2026(14620/ 9162)	≤1.25 KLPD/Ton	Monthly	1.25 by 2026	Engineering / EHS	On Track (1.59/KLPD/Ton in 2024)	SDG 6, SDG 12
Waste Management	100% scrap recycling (Zero landfill)	100%	On going	100% scrap recycling (Zero landfill)	Engineering / EHS	100	SDG 12
GHG Emissions	Scope 1 and 2 tracked Baseline 2024-25 (1.23 tco2/MT 5)	100% disclosure	Annual	5% reduction	Engineering / EHS	Done	SDG 13
GHG Emissions	Scope 3 baseline by Dec 2025	All 15 categories to be covered	Annual	To be complete by dec 2025	Engineering / EHS	InProgress	SDG 13
Product LCA	product life cycle assessments and 100% disclosure of	100%	Annual	100%	Engineering / EHS	Done	SDG 12
End-of-Life Recycling	Collection & recycling of products by Dec 2026	100%	Annual	100%	HR Manager	In process	SDG 12
Bio-diversity	Biodiversity and Ecosystem Risk and Impact Assessment	100	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	100%	Annual	100%	HR Manager	Done	SDG 8, SDG 16
Human Rights Impact	At least 1 Human Rights Impact Assessment annually	100%	Annual	100%	HR Manager	Done	SDG 16
Safety Mock Drills	2 Environmental + 2 Safety drills annually	100%	Annual	100%	HR Manager	Done	SDG 3, SDG 8
Employee Safety	Workplace incidents tracked (2023: 1; 2024: 0)	100%	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	100% tracking	Annual	100% tracking	Finance	In-Progress	SDG 7, SDG 13

Area	KPI	Metric / Description	Frequency	Target	Responsible Person	Status	Linked SDG
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 to be completed 100% by dec 2026	100%	Annual	100%	Done		SDG 16
Code of Conduct	100% employee training By 2026 including regulatory compliance	100%	Annual	100%	In Progress / Achieved		SDG 16
ASI Progress Review	Top management review every 4 months	100%	Annual	100%	HR Manager	Well before Planned	SDG 12, SDG 16
Committee Compliance	100% participation & documentation accuracy	100%	Annual	100%	HR Manager	Ongoing	SDG 16
Whistle-blower Resolution	Resolve 90% within 2 months; maintain 95% long-term	90–95%	Annual	90–95%	HR Manager	No complaints	SDG 8, SDG 16
Public Disclosures – Govt. & Political	100% disclosure of payments/contributions	100%	Annual	100%	HR Manager	No instances	SDG 16
Public Disclosure – Complaints	100% disclosure of grievance policy	100%	Annual	100%	HR Manager	No complaints	SDG 16
Transparency Objective	Annual sustainability report disclosure (GRI-aligned)	100%	Annual	100%	HR Manager	Completed	SDG 12, SDG 16
Responsible Sourcing	100% buyers trained on Responsible Sourcing Policy	100%	Annual	100%	HR Manager	In Progress	SDG 12
Zero Fines & Penalties	No legal penalties/fines on EHS/social issues	Ongoing	0 cases	0 cases	HR Manager	Zero	SDG 16
Business integrity survey	80% participation from employees in the integrated survey	80	Annual	80	HR Manager	To be done in Jan 26	SDG 8, SDG 12

As **GLS Aluminium** moves forward with its sustainability commitments, we recognize several key challenges that demand strategic focus and innovation:

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.

GLS Sustainability Report (24-25)

11. Future Challenges and Highlights

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.

12. GRI Index

The following table summarizes **GLS Aluminium's** compliance with the **Global Reporting Initiative (GRI) Standards**, mapping disclosures to the corresponding sections of this Sustainability report.

General Disclosures

GRI Standard	Disclosure No.	Disclosure Title	Page Number
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 Number
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 Number
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 Number
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 Number
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 Number
GRI 419	419-1	Socio-economic compliance	42