



GLS Aluminium Industries Pvt. Ltd.

| | | |
|--|----------------|---------------------------|
| MANAGEMENT POLICY | PAGE NO | Page 1 of 9 |
| TITLE: Life Cycle Assessment (LCA) Policy | DOC. NO. | GLS/FOIL/MR/SOP/13 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

Life Cycle Assessment (LCA) Policy for GLS Aluminium Industries Pvt. Ltd.

1. Purpose

The purpose of this Life Cycle Assessment (LCA) Policy is to establish a framework for evaluating the environmental life cycle impacts of GLS Aluminium Industries Pvt. Ltd.'s aluminum products. This policy aims to enhance sustainability, minimize environmental impacts, and provide transparency through the provision and communication of LCA information in line with internationally recognized standards, including ISO 14040:2006 and ISO 14044:2006.

2. Scope

This policy applies to all facilities and operations of GLS Aluminium Industries Pvt. Ltd. It covers the evaluation of life cycle impacts for all major product lines that contain aluminum, including the provision of cradle-to-gate LCA information and public communication of LCA results.

3. Core Principles

Sustainability: We are committed to understanding and mitigating the environmental impacts of our aluminum products throughout their life cycle, from raw material extraction to end-of-life recycling.

Transparency: We ensure that LCA information is accurate, accessible, and communicated transparently to our stakeholders, including customers and the public.

Continuous Improvement: We use LCA findings to identify opportunities for reducing environmental impacts and enhancing the sustainability of our products over time.

4. Life Cycle Assessment Framework

4.1 Evaluation of Life Cycle Impacts



GLS Aluminium Industries Pvt. Ltd.

| | | |
|--|----------------|---------------------------|
| MANAGEMENT POLICY | PAGE NO | Page 2 of 9 |
| TITLE: Life Cycle Assessment (LCA) Policy | DOC. NO. | GLS/FOIL/MR/SOP/13 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

Major Product Lines: GLS Aluminium Industries Pvt. Ltd. evaluates the life cycle impacts of its major product lines, defined as those that consume a significant proportion of aluminum. The evaluation includes the full life cycle of the product, from raw material extraction through manufacturing, use, and end-of-life disposal or recycling.

LCA Methodology: All LCAs are conducted in accordance with the principles and framework set out in ISO 14040:2006 and ISO 14044:2006. This includes defining the goal and scope of the LCA, conducting a life cycle inventory analysis, assessing environmental impacts, and interpreting the results.

Recycling Approaches: When conducting LCAs that involve recycling, we consider both the End-of-Life recycling approach (avoided burden) and the recycled content approach (cut off). The choice of approach is aligned with the goal and scope of the LCA, and the impact or credit from recycling is provided separately.

4.2 Provision of LCA Information

Cradle-to-Gate Information: On customer request, GLS Aluminium Industries Pvt. Ltd. provides cradle-to-gate LCA information for its aluminum-containing products. This information includes details on raw material usage, energy consumption, emissions, and waste generation associated with the production process.

Public Communication: Any public communication of LCA results includes access to the underlying LCA information, including system boundaries, assumptions, and methodologies used. This ensures that stakeholders can fully understand and evaluate the environmental impacts of our products.

5. Implementation and Continuous Improvement

Industry Collaboration: We collaborate with industry associations and stakeholders to ensure that our LCAs are consistent with industry best practices and standards. We use published resources and models to evaluate life cycle impacts and identify "hotspots" in the supply chain.

Simplified LCAs: GLS Aluminium Industries Pvt. Ltd. Use the simplified LCA approach as per ASI standard directives for smaller businesses or certain applications, a simplified LCA process with basic assumptions may be used, provided it meets the requirements of this policy and relevant standards.



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

PAGE NO

Page 3 of 9

DOC. NO.

GLS/FOIL/MR/SOP/13

REV. NO.

00

TITLE: Life Cycle Assessment (LCA) Policy

EFFECTIVE DATE

01/08/2025

REVIEW DATE

31/07/2026

SUPERSEDES

NIL

Impact Reduction Plans: Based on LCA findings, we develop and implement plans to reduce the environmental impacts of our products over time, focusing on key areas such as resource efficiency, waste minimization, and recycling optimization.

6. Training and Awareness

Employee Training: Employees involved in LCA processes receive training on LCA methodologies, relevant standards, and the importance of accurate and transparent reporting.

Stakeholder Engagement: We engage with stakeholders, including customers, suppliers, and the public, to communicate our LCA findings and receive feedback that can inform our continuous improvement efforts.

7. Review and Revision

Policy Review: This LCA Policy will be reviewed at least every five years or as needed based on changes in industry standards, stakeholder expectations, or business operations. The review process will include input from senior management and relevant stakeholders.

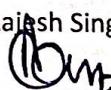
Revision History: Any changes or updates to this policy will be documented in the revision history, and all stakeholders will be informed of the changes.

Prepared By: Shiv Pratap, Environmental Officer

Reviewed By: Rajendra Moyal, Compliance Officer / Management Representative

Approved By: Rajesh Singh, C.O.O.

Revision History:

| Revision Number | Date | Description of Changes | Approved By |
|-----------------|------------|--|--|
| 00 | 01-04-2025 | Initial release of the Life Cycle Assessment Policy. | Rajesh Singh (C.O.O.)  |





GLS Aluminium Industries Pvt. Ltd.

| | | |
|--|----------------|---------------------------|
| MANAGEMENT POLICY | PAGE NO | Page 4 of 9 |
| TITLE: Life Cycle Assessment (LCA) Policy | DOC. NO. | GLS/FOIL/MR/SOP/13 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

Annexure 1: Cradle-to-Gate LCA Information Provision Process

Purpose:

This annexure outlines the process for providing Cradle-to-Gate Life Cycle Assessment (LCA) information to customers upon request, in alignment with the Life Cycle Assessment (LCA) Policy of GLS Aluminium Industries Pvt. Ltd.

1. Customer Request Channels

Email: Customers can request LCA information by sending an email to [LCA Information Email] or [Customer Support Email].

Phone Call: Customers can contact our customer support team via phone at [Customer Support Phone Number] to request LCA information.

Website: Customers can submit a request for LCA information through the designated section on the GLS Aluminium Industries Pvt. Ltd. website at [Company Website LCA Request Link].

2. LCA Information Delivery

Stand-Alone Response: LCA information requested by customers will be provided as a stand-alone document. This response will be tailored to the specific product or product line requested by the customer.

Regular Updates: LCA information may also be provided as part of regular updates, included with other product documentation associated with sales or transactions. This may be agreed upon between GLS Aluminium Industries Pvt. Ltd. and the customer.

Sustainability Reporting: Upon agreement, LCA information may be included as part of the optional Sustainability Reporting requirements as prescribed in Criterion 9.3 of the Chain of Custody Standard.



GLS Aluminium Industries Pvt. Ltd.

| | | |
|--|----------------|---------------------------|
| MANAGEMENT POLICY | PAGE NO | Page 5 of 9 |
| TITLE: Life Cycle Assessment (LCA) Policy | DOC. NO. | GLS/FOIL/MR/SOP/13 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

3. Scope of Cradle-to-Gate Analysis

Cradle-to-Gate Definition: The cradle-to-gate LCA is an assessment of a partial product life cycle, covering the environmental impacts from resource extraction (cradle) to the factory gate (i.e., before transportation to the next step in the value chain). This excludes the use phase and disposal/recycling phase of the product.

Upstream and Downstream Impacts: Depending on the product's position in the value chain, the LCA will include upstream impacts (e.g., raw material extraction) and impacts from GLS Aluminium Industries Pvt. Ltd.'s own production processes.

4. Use of Industry Resources and Standards

Industry Associations: GLS Aluminium Industries Pvt. Ltd. utilizes LCA information and models provided by industry associations, such as the International Aluminium Institute (IAI), The Aluminium Association (US), and European Aluminium, to ensure consistency and accuracy in our analyses.

Environmental Product Declarations (EPDs): LCA data may be supplemented with Environmental Product Declarations (EPDs) developed by industry associations in accordance with ISO 14025. These declarations provide independently validated data for various aluminum products, ensuring compliance with relevant standards such as EN 15804 and EN 15978.

5. Cradle-to-Grave Information

Encouragement of Cradle-to-Grave Analysis: While this annexure focuses on cradle-to-gate LCA information, GLS Aluminium Industries Pvt. Ltd. encourages the use of cradle-to-grave analyses wherever possible. This includes evaluating the environmental benefits of the product's use phase and the collection and recycling at the end of life.

Availability of Cradle-to-Grave Information: Where available, cradle-to-grave LCA information will be provided, exceeding the cradle-to-gate requirement and offering a more comprehensive view of the product's environmental impacts.

6. Applicability



GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

PAGE NO

Page 6 of 9

DOC. NO.

GLS/FOIL/MR/SOP/13

REV. NO.

00

EFFECTIVE DATE

01/08/2025

REVIEW DATE

31/07/2026

SUPERSEDES

NIL

TITLE: Life Cycle Assessment (LCA) Policy

B2B Customer Requests: This annexure applies to requests made by direct, supply chain, or B2B customers for LCA information.

7. Record-Keeping and Review

Documentation: All requests for LCA information and the corresponding responses will be documented and maintained as part of GLS Aluminium Industries Pvt. Ltd.'s records.

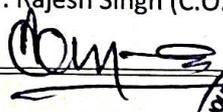
Review and Update: This annexure will be reviewed and updated as necessary to ensure continued alignment with industry standards and customer needs.

Prepared By: Shiv Pratap, Environmental Officer

Reviewed By: Rajendra Moyal, Compliance Officer / Management Representative

Approved By: Rajesh Singh, C.O.O.

Revision History:

| Revision Number | Date | Description of Changes | Approved By |
|-----------------|------------|--|--|
| 00 | 01-08-2025 | Initial release of Annexure 1: Cradle-to-Gate LCA Information Provision Process. | Mr. Rajesh Singh (C.O.O.)  |

Annexure 2: Public Communication of Life Cycle Assessment (LCA) Information





GLS Aluminium Industries Pvt. Ltd.

MANAGEMENT POLICY

PAGE NO

Page 7 of 9

DOC. NO.

GLS/FOIL/MR/SOP/13

REV. NO.

00

EFFECTIVE DATE

01/08/2025

REVIEW DATE

31/07/2026

SUPERSEDES

NIL

TITLE: Life Cycle Assessment (LCA) Policy

Purpose:

This annexure outlines the process and guidelines for publicly communicating Life Cycle Assessment (LCA) information or assessment results. It ensures that public communication is transparent, accurate, consistent, and in compliance with relevant ISO standards.

1. Scope of Public Communication

Public Access: When publicly communicating about LCA information or assessment results, GLS Aluminium Industries Pvt. Ltd. ensures public access to the underlying assumptions to support transparency, accuracy, and consistency. This includes providing a clear and accessible summary of the LCA study.

LCA Summary Content: The LCA summary provided to the public will generally include the following types of information:

Scope of the Study: Description of the study's scope, system boundaries, and the main assumptions made during the assessment.

Results: Disclosure of the results, including an explanation of the impact categories covered (e.g., global warming potential, acidification potential, water consumption, primary energy demand) and any categories that were not covered, with reasons for their exclusion.

Sensitivity Analysis: A study and discussion of the main parameters influencing the results, highlighting the robustness of the conclusions drawn.

Conclusions: A summary of the key findings and recommendations from the LCA, including any implications for product design or environmental performance.

2. Guidelines for Public Communication

Third-Party Verification: Public communication of LCA information should ideally be based on third-party verified LCAs conducted in accordance with ISO 14040 and ISO 14044, and in line with ISO 14021 or ISO 14025. This enhances credibility and ensures compliance with international standards.



GLS Aluminium Industries Pvt. Ltd.

| | | |
|--|----------------|---------------------------|
| MANAGEMENT POLICY | PAGE NO | Page 8 of 9 |
| TITLE: Life Cycle Assessment (LCA) Policy | DOC. NO. | GLS/FOIL/MR/SOP/13 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

Confidentiality and Commercial Sensitivity: While public communication of LCA data should be transparent, any commercially sensitive information must be excluded. Non-commercial data should be summarized to demonstrate the broad inputs and outputs, without compromising confidential or proprietary information.

Differentiation from Customer-Specific LCA Information: Public communication of LCA data differs from the provision of LCA data to customers. While customer-specific data may contain a greater level of technical detail and be tailored to specific supply chain activities, public LCA summaries are more generalized and focus on broader environmental impacts and performance.

Use of Life Cycle Inventory (LCI) Databases: Background data used to prepare LCA information is often sourced from third-party LCI databases, such as Gabbi or Eco Invent. While these databases contribute significantly to impact categories, they may contain proprietary data that is difficult to interrogate. GLS Aluminium Industries Pvt. Ltd. will ensure that the use of such data is appropriately acknowledged and integrated into public LCA communications.

3. Collaboration and Contribution to Industry Databases

Development of Average LCI Databases: Where appropriate, GLS Aluminium Industries Pvt. Ltd. will contribute to the development of average LCI databases in the regions where we operate. This contribution may be in the form of direct provision of data, resources, or participation in industry associations or collaborative initiatives.

Participation in Industry-Wide LCA Studies: We encourage active participation in industry-level LCA studies organized by trade associations or industry groups. This helps improve the quality and representativeness of industry-wide LCA information and supports the development of standardized data for public communication.

4. Relevant ISO Standards

GLS Aluminium Industries Pvt. Ltd. adheres to the following ISO standards when conducting and communicating LCA information:

ISO 14040: 2006 - Environmental management — Life Cycle Assessment — Principles and Framework



GLS Aluminium Industries Pvt. Ltd.

| MANAGEMENT POLICY | PAGE NO | Page 9 of 9 |
|--|----------------|---------------------------|
| TITLE: Life Cycle Assessment (LCA) Policy | DOC. NO. | GLS/FOIL/MR/SOP/13 |
| | REV. NO. | 00 |
| | EFFECTIVE DATE | 01/08/2025 |
| | REVIEW DATE | 31/07/2026 |
| | SUPERSEDES | NIL |

ISO 14044: 2006 - Environmental management – Life Cycle Assessment – Requirements and Guidelines

ISO 14021: 1999 - Environmental labels and declarations – Self-declared environmental claims (Type II environmental labelling)

ISO 14024: 1999 - Environmental labels and declarations – Type I environmental labelling – Principles and procedures

ISO 14025: 2006 - Environmental labels and declarations – Type III Environmental declarations – Principles and procedures

Prepared By: Rajendra Moyal, Sustainability Head

Reviewed By: Rajendra Moyal, Management Representative

Approved By: Rajesh Singh, C.O.O.

Revision History:

| Revision Number | Date | Description of Changes | Approved By |
|-----------------|------------|---|---|
| 00 | 01-08-2025 | Initial release of Annexure 2: Public Communication of Life Cycle Assessment Information. | Mr. Rajesh Singh (C.O.O.)  |

