

Dated : August 28, 2024

Department of Corporate Services BSE Limited 25 <sup>th</sup> Floor Rotunda Building, P J Towers Dalal Street, Fort MUMBAI 400001  <b>SCRIP CODE : 540124</b>	The National Stock Exchange of India Limited “Exchange Plaza” Plot No C-1, G Block Bandra Kurla Complex Bandra (East) MUMBAI – 400051  <b>SCRIP CODE : GNA</b>
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**SUB: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**

Sir,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for the Financial Year 2023-24, which also forms part of the 31<sup>st</sup> Annual Report of the Company

This is for your information and record.

Thanking You

Yours Truly  
For GNA AXLES LIMITED

Gourav Jain  
Company Secretary

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L29130PB1993PLC013684
2.	Name of the listed entity	GNA Axles Limited
3.	Year of incorporation	1993
4.	Registered office address	GNA House, 1-C Chhoti Baradari – II Garha Road, Jalandhar - 144 001, Punjab
5.	Corporate address	GNA Axles Limited, VPO Mehtiana Phagwara Hoshiarpur Road, Dist. Hoshiarpur - 146 001, Punjab
6.	E-mail	gjain@gnagroup.com
7.	Telephone	01882-262273-79
8.	Website	<a href="http://www.gnagroup.com/">http://www.gnagroup.com/</a>
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Ltd. 2. National Stock Exchange of India Limited
11.	Paid-up capital	₹ 42,93,08,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Gourav Jain – Company Secretary GNA Axles Limited, VPO Mehtiana Dist. Hoshiarpur-146001, Punjab Telephone: 01882-262273-79 E-mail: gain@gnagroup.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

### II. Products/services

#### 16. Details of business activities (accounting for 90% of the turnover)

S. no.	Description of main activity	Description of business activity	% of turnover of the entity
1	Manufacturer of auto components	Manufacturer of auto components	100.00

#### 17. Products/services sold by the entity (accounting for 90% of the entity's turnover)

S. no.	Product/service	NIC code	% of total turnover contributed
1	Axle shafts	29301	73.77
2	Spindles	28132	20.63
3	Other shafts	29301	5.60

### III. Operations

#### 18. Number of locations where plants and/or operations/offices of the entity are situated

Location	Number of plants	Number of offices	Total
National	2	1	3
International	Nil	Nil	Nil

#### 19. Markets served by the entity:

##### a. Number of locations

Locations	Number
National (No. of states)	30
International (No. of countries)	12

##### b. What is the contribution of exports as a percentage of the total turnover of the entity?

52.00%

##### c. A brief on types of customers

GNA Axles focusses exclusively on the auto components sector, producing parts for off-highway vehicles, commercial vehicles, and SUVs. These components are supplied to Original Equipment Manufacturers (OEMs) across both domestic and international markets. The customer base includes manufacturers of tractors, commercial vehicles, and SUVs.

### IV. Employees

#### 20. Details as at the end of financial year

##### a. Employees and workers (including differently abled)

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>						
1.	Permanent (D)	463	454	98.06	9	1.94
2.	Other than permanent (E)	0	0	0.00	0	0.00
3.	<b>Total employees (D + E)</b>	463	454	98.06	9	1.94
<b>Workers</b>						
4.	Permanent (F)	1,026	1,024	99.81	2	0.19
5.	Other than permanent (G)	703	685	97.44	18	2.56
6.	<b>Total workers (F + G)</b>	1,729	1,709	98.84	20	1.16

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

## b. Differently abled employees and workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently Abled Employees</b>						
1.	Permanent (D)					
2.	Other than permanent (E)			NA		
3.	<b>Total differently abled workers (D + E)</b>					
<b>Differently Abled Workers</b>						
4.	Permanent (F)			NA		
5.	Other than permanent (G)					
6.	<b>Total differently abled workers (F + G)</b>					

## 21. Participation/inclusion/representation of women

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	14	1	7.14
Key Management Personnel	0	0	0.00

## 22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	2023-24 (Turnover rate in current FY)			2022-23 (Turnover rate in previous FY)			2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	5	11	5	2	13	2	3	13	3
Permanent workers	10	Nil	10	5	Nil	5	5	Nil	5

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

## 23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. no.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	GNA Axles Inc.	Subsidiary	100.00	No, as the subsidiary is yet to start its operations.

## VI. CSR details

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes  
 ii. Turnover (in ₹): ₹ 14,905,387,563  
 iii. Net worth (in ₹): ₹ 8,017,900,178

**VII. Transparency and disclosures compliances**

**25. Complaints/grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct**

Stakeholder group from whom complaint was received	Grievance Redressal Mechanism in Place (Yes/No)  (If yes, then provide a weblink to the grievance redress policy)	2023-24 (Current financial year)			2022-23 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	No	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes, a copy of the policy shall be made available on receipt of a written request from stakeholders.	Nil	Nil	NA	Nil	Nil	NA
Shareholders	<u>Yes, a copy of the policy shall be made available on receipt of a written request from stakeholders.</u>	12	1	NA	13	Nil	NA
Employees and workers	Yes, a copy of the policy shall be made available on receipt of a written request from stakeholders.	0	Nil	NA	11	Nil	NA
Customers	<u>Yes, a copy of the policy shall be made available on receipt of a written request from stakeholders.</u>	Nil	Nil	NA	Nil	Nil	NA
Value chain partners	No	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	-	Nil	Nil	NA	Nil	Nil	NA

**26. Overview of the entity's material responsible business conduct issues**

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Customer-centricity	Opportunity	At the core of the Company's business is customer centricity, which will remain a key driver of its growth. The Company is dedicated to addressing dynamic customer needs and delivering zero-defect products.	NA	Positive

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
2	Responsible supply chain	Risk	The Company consistently intends to establish a responsible supply chain by engaging with its supply partners to adopt and implement practices that align with its ESG requirements and policies, recognising that a responsible supply chain is essential for the business's survival.	GNA Axles generates local employment by engaging with local suppliers and service providers and actively developing and managing local supply chains around its manufacturing sites.	Negative
3	Waste management	Risk	The Company abides by the principles of the circular economy - reduce, reuse, and recycle. It is committed to minimising waste generation from its manufacturing processes while maximising resource utilisation.	Waste at all GNA Axles' units is segregated into hazardous and non-hazardous and disposed of in appropriate ways, while adhering to the applicable safety norms and regulations for each type of waste.	Negative
4	Compliance	Risk	Uninterrupted adherence to existing regulations and vigilant monitoring of emerging ones are vital for the ongoing sustainability of GNA Axles.	GNA Axles constantly strives to ensure zero non-compliance with regulatory requirements and uses various digital tools to ensure and track regulatory compliance.	Negative
5	Water management	Risk	Clean and fresh water is a scarce resource, and GNA Axles has a responsibility to conserve water and ensure its availability in sufficient quantities.	The Company treats its used water in its effluent treatment plants and uses the same for plantations.	Negative
6	Employee well-being	Opportunity	The Company is committed to the well-being of its employees, ensuring their physical, mental, and financial health.	NA	Positive
7.	Social responsibility	Opportunity	Social responsibility is a fundamental part of GNA Axles' founding philosophy. The Company acknowledges the rights of communities surrounding its operations and upholds these rights through various social initiatives and engagements.	NA	Positive

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	-	Y	-	-	Y	-	Y	-
	c. Weblink of the policies, if available	GNA Axles' policies are available internally and can be shared with the stakeholders on receiving a written request.								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	-	-	Y	-	Y	-
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	-	-	Y	-	Y	-
4	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	-	-	-	-	ISO 14001: 2015	-	-	IATF 16949: 2016
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> <li>Dedicated to establishing a responsible and sustainable supply chain through formal assessments</li> <li>Aims to boost renewable energy usage and decrease energy consumption through various initiatives</li> <li>Pursuing zero liquid discharge by treating and recycling wastewater</li> <li>Committed to continuously improving safety practices through training programmes, risk mitigation protocols, and comprehensive emergency preparedness</li> <li>Focused on meeting or exceeding consumer expectations by promptly resolving issues and incorporating feedback</li> </ul>								
6	Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.	The Company is committed to building a sustainable supply chain by evaluating suppliers based on environmental and social criteria. In 2023, the installation of a 1.3 MW solar plant will support its renewable energy objectives. The ongoing transition to LED lighting across facilities aims to reduce energy consumption. To achieve zero liquid discharge, the Company has implemented effluent treatment and wastewater recycling systems. Additionally, it continuously enhances workplace safety through safety training programmes, risk mitigation protocols, and emergency preparedness measures.								
<b>Governance, leadership and oversight</b>										
7	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>GNA Axles is dedicated to incorporating environmental, social, and governance factors to foster a sustainable business with a lasting positive impact on stakeholders. The Company addresses operational and supply chain risks by adopting practices such as renewable energy generation for in-house use, minimising emissions, assessing suppliers based on environmental and social criteria, and continuously improving waste and water consumption management. To support the transition to a low-carbon economy, GNA Axles invests in R&amp;D focused on automation and renewable energy. The Board oversees ESG performance to ensure statutory compliance, and the Company is committed to regular reporting. GNA Axles strives to integrate environmental stewardship, social responsibility, and ethical governance to create sustainable value for all stakeholders.</p>								

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

Sr. no.	Disclosure Questions	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	Mr. Ranbir Singh; CEO & Managing Director Telephone: 01882-262273 Email: ranbir@gnagroup.com								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, the Board of Directors is responsible for decision-making on sustainability-related issues.								

10 Details of review of NGRBCs by the Company:

Subject for review	Indicate whether the review was undertaken by Director/Committee of the Board/any other Committee									Frequency (annually/half yearly/quarterly/any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against the above policies and follow-up action	Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board of Directors									Quarterly								

11 Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
	No								

12 If the answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated

Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
The entity does not consider the Principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable**

**Essential Indicators**

**1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year**

Segment	Total no of training and awareness programmes held	Topics/principles covered under the training and impact	% age of persons in respective category covered by the awareness programme
Board of Directors	1	GNA Axles conducts a variety of training programmes throughout the year, including those on the Code of Conduct, POSH, whistle-blower policy, and environmental, health, and safety standards.  For instance, new employees undergo a series of training sessions, both technical and non-technical, beginning with environmental, health, and safety training as part of their induction programme. These training sessions boast a 100% participation rate.	100.00
Key Managerial Personnel	1		100.00
Employees other than BOD & KMPs	3		100.00
Workers	7		100.00

**2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

<b>Monetary</b>					
Particulars	NGRBC principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred (Yes/No)
Penalty/fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
<b>Non-Monetary</b>					
Imprisonment	Nil	Nil		Nil	Nil
Punishment	Nil	Nil		Nil	Nil

**3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.**

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
N.A.	

**4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes, GNA Axles has established a Code of Conduct for its Directors, Key Managerial Personnel, and Senior Management Personnel, which includes provisions on anti-bribery and anti-corruption. This code applies to all employees, and non-compliance results in disciplinary action. It highlights professional ethics such as trust, transparency, integrity, and credibility. The code's zero-tolerance stance on bribery and corruption supports lawful and ethical business practices.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

It is reviewed periodically and updated, as necessary. Additionally, GNA Axles has a whistle-blower policy that allows employees to report concerns responsibly. Through its Code of Conduct and whistle-blower policy, GNA Axles reinforces its commitment to ethics and the fight against corruption.

### 5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

Particulars	2023-24 (Current financial year)	2022-23 (Previous financial year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

### 6. Details of complaints with regard to conflict of interest:

	2023-24 (Current financial year)	2022-23 (Previous financial year)
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of conflict of interest of the KMPs	Nil	Nil

### 7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

NA

### 8. Number of days of accounts payables ((Accounts payable \*365)/Cost of goods/services procured) in the following format:

	2023-24 (Current financial year)	2022-23 (Previous financial year)
No. of days of accounts payable	66	78

### 9. Openness of business.

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	2023-24 (Current financial year)	2022-23 (Previous financial year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil

Parameter	Metrics	2023-24 (Current financial year)	2022-23 (Previous financial year)
Concentration of sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	Nil	Nil
	b. Sales (Sales to related parties/ Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

### PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

#### Essential Indicators

- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Particulars	2023-24 (Current financial year)	2022-23 (Current financial year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

- a. Does the entity have procedures in place for sustainable sourcing (Yes/No)**

GNA Axles is committed to fostering a sustainable supply chain. The Company sources steel from vendors that adhere to international standards such as ISO 9001 and ISO 14001. Moving forward, GNA Axles plans to develop a programme to formally assess and incorporate environmental and social impact criteria in supplier selection and management. This reflects the Company's dedication to responsible and ethical sourcing throughout its supply network.

- b. If yes, what percentage of inputs were sourced sustainably?**

NA

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

GNA Axles has implemented robust processes for the safe reclamation of various waste types:

- Plastic and packaging waste: Gathered and processed through certified plastic waste recyclers
- Electronic waste (e-waste): Collected and dispatched to authorised e-waste dismantlers and recyclers for proper scientific disposal
- Hazardous waste: Managed, transported, and disposed of at government-approved facilities for treatment, storage, and disposal, adhering to hazardous waste regulations
- Other waste: Sorted into recyclable materials like paper, wood, and metal, which are sent to licensed scrap dealers. Non-recyclable waste is directed to approved landfill sites

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

The Company emphasises reducing, reusing, and recycling waste whenever possible. By partnering with approved agencies, adhering to regulations, and ensuring environmentally responsible waste disposal, GNA Axles effectively manages all categories of waste produced.

#### 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Extended producer responsibility (EPR) applies to GNA Axles' activities as it is an automobile ancillary company. The Company's waste collection plan aligns with the EPR plan submitted to Pollution Control Boards. Measures such as waste reduction, reuse, and recycling are implemented by the Company for efficient resource utilisation. Furthermore, compliance with EPR is ensured through mechanisms like collection centres and engagement, facilitating the scientific and eco-friendly disposal of automotive waste.

**PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.**

### Essential Indicators

#### 1. a. Details of measures for the well-being of employees

<b>% of employees covered by</b>											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	454	454	100.00	454	100.00	0	0.00	Nil	NA	Nil	NA
Female	9	9	100.00	9	100.00	9	100	Nil	NA	Nil	NA
<b>Total</b>	<b>463</b>	<b>463</b>	<b>100.00</b>	<b>463</b>	<b>100.00</b>	9	1.94	Nil	NA	Nil	NA
<b>Other than permanent employees</b>											
Male											
Female											
<b>Total</b>											

#### b. Details of measures for the well-being of workers

<b>% of workers covered by</b>											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	1,024	1,024	100.00	1,024	100.00	0	0	Nil	NA	Nil	NA
Female	2	2	100.00	2	100.00	2	100.00	Nil	NA	Nil	NA
<b>Total</b>	<b>1,026</b>	<b>1,026</b>	<b>100.00</b>	<b>1,026</b>	<b>100.00</b>	<b>2</b>	<b>0.19</b>	<b>Nil</b>	<b>NA</b>	<b>Nil</b>	<b>NA</b>
<b>Other than permanent workers</b>											
Male											
Female											
<b>Total</b>											

Health insurance benefits are provided through ESI to other than permanent workers.

**c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format**

Particulars	2023-24 (Current financial year)	2022-23 (Current financial year)
Cost incurred on well- being measures as a % of total revenue of the company	0.15%	0.13%

**2. Details of retirement benefits, for current financial year and previous financial year**

Benefits	2023-24 (Current financial year)			2022-23 (Previous financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)
PF	95.24	98.83	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	54.64	89.96	Yes	36.00	100.00	Yes
Others – please specify	NA	NA	NA	NA	NA	NA

**3. Accessibility of workplaces**

**Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

Yes. While the office premises of GNA Axles are equipped with accessibility provisions such as elevators, ramps, wheelchairs, and washrooms for differently-abled employees, the manufacturing units currently lack these facilities. The nature of operations poses challenges for the inclusion of specially-abled persons in the manufacturing process. Nevertheless, the Company is actively exploring feasible ways to enhance accessibility in line with the Rights of Persons with Disabilities Act, 2016.

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

GNA Axles upholds fair employment practices and values diversity and equal opportunity. The Company ensures fair and equal opportunities for all applicants and employees, in accordance with the Rights of Persons with Disabilities Act, 2016. Employees and workers with disabilities are treated on par with other employees, reflecting the Company's commitment to its equal opportunity policy.

**5. Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
<b>Total</b>	Nil	Nil	Nil	Nil

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	The Company has a structured grievance redressal mechanism that enables workers to raise issues either verbally or in writing with their line manager for resolution. If the grievance is not resolved at this level, it is progressively escalated to the Sectional Head and then to the HR Head for further action.
Other than permanent workers	
Permanent employees	Employees can raise grievances through multiple channels, including email, written submissions, or verbal communication, with their respective Head of Department. If the issues are not resolved at this level, they are escalated to HR and senior management, including the Executive or Managing Director, for final resolution.
Other than permanent employees	

7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

Category	2023-24 (Current financial year)			2022-23 (Previous financial year)		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category who are part of association(s) or Union (B)	% (B / A)	Total employees/workers in the respective category ©	No. of employees/workers in the respective category who are part of association(s) or Union(D)	% (D / C)
<b>Total permanent employees</b>	N.A.			N.A.		
Male						
Female						
<b>Total permanent workers</b>						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	454	289	63.66	289	63.66	433	208	48.04	290	66.97
Female	9	3	33.33	3	33.33	8	8	100.00	8	100.00
<b>Total</b>	<b>463</b>	<b>292</b>	<b>63.07</b>	<b>292</b>	<b>63.07</b>	<b>441</b>	<b>216</b>	<b>48.98</b>	<b>298</b>	<b>67.57</b>
<b>Workers</b>										
Male	1,709	880	51.49	880	51.49	1738	548	31.53	618	35.56
Female	20	20	100.00	20	100.00	NA				
<b>Total</b>	<b>1,729</b>	<b>900</b>	<b>52.05</b>	<b>900</b>	<b>52.05</b>	<b>1738</b>	<b>548</b>	<b>31.53</b>	<b>618</b>	<b>35.56</b>

### 9. Details of performance and career development reviews of employees and workers:

Category	2023-24 (Current financial year)			2022-23 (Previous financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	454	449	98.90	433	425	98.15
Female	9	9	100.00	8	7	87.50
<b>Total</b>	<b>463</b>	<b>458</b>	<b>98.92</b>	<b>441</b>	<b>432</b>	<b>97.96</b>
<b>Workers</b>						
Male	1,024	998	97.46	980	910	92.86
Female	2	2	100.00		NA	
<b>Total</b>	<b>1,026</b>	<b>1,000</b>	<b>97.47</b>	<b>980</b>	<b>910</b>	<b>92.86</b>

### 10. Health and safety management system:

**a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**

Yes, GNA Axles has established a comprehensive occupational health and safety management system across all its operations. The Company provides medical insurance to employees as part of its health management efforts. It supplies safety gear, including gloves and protective equipment, to ensure safe working conditions. Facilities are equipped with fire safety measures such as extinguishers, emergency exits, and smoke detectors. Additionally, features like elevators, staircases, and ergonomic workstation designs are in place to support occupational well-being.

**b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

GNA Axles uses a variety of processes for identifying hazards and assessing risks, both routine and non-routine. These include safety inspections, scheduled risk assessments, regular audits, preventative equipment maintenance, and pre-work evaluations. Together, these methods facilitate a comprehensive assessment of potential hazards, ensuring that risks are quickly identified and managed through effective safety protocols.

**c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes, GNA Axles has established a reporting card and suggestion scheme for workers to report work-related hazards. The Safety Steward Programme further trains employees to gather, update, and report safety observations, and to take part in Safety Committee meetings where on-the-job hazards are discussed and addressed. This approach fosters active worker participation in identifying and resolving safety issues.

**d) Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)**

Yes, employees have access to extensive medical and healthcare services beyond their occupational needs. Minor health issues are addressed at on-site dispensaries by trained first-aid staff. For further care, workers can use ESI hospitals or other medical facilities as needed, with costs covered by medical insurance.

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

## 11. Details of safety related incidents, in the following format:

Safety incident/number	Category	2023-24 (Current financial year)	2022-23 (Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High-consequence work-related injury or ill-health (excluding fatalities)	Employees		

## 12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

GNA Axles' adopts a comprehensive approach to safeguarding its workforce, encompassing training, risk mitigation, workplace design, health promotion, preparedness, and culture building. Each accident is thoroughly analysed to identify root causes and implement corrective actions to prevent recurrence. Additionally, the Company proactively takes various measures to eliminate potential hazards and risks.

- Regular leadership reviews of safety processes and performance metrics
- Hazard identification through safety walkthroughs, toolbox talks, and audits
- Evaluation and control of process hazards through risk assessments
- Extensive safety training and induction provided to all workers
- Emergency drills and preparedness programmes to ensure readiness
- Routine health checkups and medical camps for employees
- Inspections of equipment, pressure vessels, and electrical systems for safety compliance
- Implementation of interlocks and machine guarding to manage hazards
- Enforcement of safety accountability through consequence management protocols

This multilayered approach aims to continuously improve safety through leadership oversight, worker engagement, proactive risk mitigation and robust emergency preparedness.

## 13. Number of complaints on the following made by employees and workers:

	2023-24 (Current financial year)			2022-23 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	Nil	Nil	NA	Nil	Nil	NA
Health & safety	Nil	Nil	NA	Nil	Nil	NA

## 14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working conditions	100.00

### 15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

The Company has robust safety protocols and controls in place to proactively mitigate hazards and ensure workplace safety.

### PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders.

#### Essential Indicators

#### 1. Describe the processes for identifying key stakeholder groups of the entity.

GNA Axles determines its key stakeholders through discussions among its functional heads, business leaders, and directors, leveraging its extensive experience as a well-established organisation. The Company has identified key stakeholders such as promoters, employees, customers, associates, investors, lenders, suppliers, regulators, local communities, and CSR agencies. Moreover, the Company prioritises the interests and concerns of all stakeholders and shows respect for their contributions.

#### 2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder group	Whether identified as vulnerable & marginalised Group (Yes/No)	Channels of communication (E-mail, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (annually/half yearly/quarterly/others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> <li>E-mails</li> <li>1:1 meeting, plant meetings, townhalls</li> <li>Performance reviews</li> <li>Employee engagement</li> </ul>	Ongoing basis	<ul style="list-style-type: none"> <li>Keeping employees informed through operational and strategic updates</li> <li>Offering learning opportunities</li> <li>Promoting diversity and inclusion</li> <li>Building a strong safety culture with safe work practices</li> <li>Improving employee engagement</li> </ul>
Customers	No	<ul style="list-style-type: none"> <li>Meetings</li> <li>Project-related discussions, project management reviews</li> <li>Mailers, newsletters, brochures</li> <li>Surveys</li> </ul>	Need-based	<ul style="list-style-type: none"> <li>Understanding business challenges</li> <li>Identifying opportunities to improve GNA Axles' offerings</li> </ul>
Investors	No	<ul style="list-style-type: none"> <li>Press releases and media interactions</li> <li>E-mails, SMS, newspaper publications</li> <li>AGM, general meetings, meeting notices</li> <li>Stock exchange filings</li> <li>Updates on the Company's website</li> </ul>	On-going basis	<ul style="list-style-type: none"> <li>Explaining financial results</li> <li>Providing updates, address queries from investors and analyst about the Company's operations</li> <li>Gaining insights into shareholder expectations</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>Individual meetings, conferences</li> <li>E-mails, telephone/ conference calls</li> <li>Supplier visits</li> </ul>	Ongoing and need-based	<ul style="list-style-type: none"> <li>Ensuring alignment on values, strategy, and operational priorities</li> <li>Resolving operational issues</li> </ul>

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

Stakeholder group	Whether identified as vulnerable & marginalised Group (Yes/No)	Channels of communication (E-mail, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (annually/half yearly/quarterly/others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Regulators	No	<ul style="list-style-type: none"> <li>Project review meetings</li> <li>Surveys</li> <li>Field visits</li> <li>Press releases and media interactions</li> </ul>	Need-based	<ul style="list-style-type: none"> <li>Understanding areas for sustainable development</li> <li>Communicating GNA Axles' performance and strategy</li> <li>Sharing and contributing thought leadership and insights into public policy and business concerns.</li> </ul>
Local communities	Yes	<ul style="list-style-type: none"> <li>Field visits and meetings</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>Enabling corporate social responsibility activities</li> <li>Redressing grievances</li> <li>Identifying social needs to promote community welfare</li> </ul>

**PRINCIPLE 5: Businesses should provide goods and services in a manner that is sustainable and safe.**

### Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity in the following format

Category	2023-24 (Current Financial Year)			2022-23 (Previous Financial Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	463	40	8.64	441	50	11.34
Other than permanent	Nil	NA	NA	Nil	NA	NA
<b>Total employees</b>	<b>463</b>	<b>40</b>	<b>8.64</b>	<b>441</b>	<b>50</b>	<b>11.34</b>
<b>Workers</b>						
Permanent	1,026	180	17.54	980	150	15.31
Other than permanent	703	Nil	NA	758	Nil	NA
<b>Total workers</b>	<b>1,729</b>	<b>180</b>	<b>10.41</b>	<b>1,738</b>	<b>150</b>	<b>8.63</b>

2. Details of minimum wages paid to employees and workers in the following format:

Category	2023-24 (Current financial year)					2022-23 (Previous financial year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	463	0	0.00	463	100.00	441	Nil	NA	441	100.00
Male	454	0	0.00	454	100.00	433	Nil	NA	433	100.00
Female	9	0	0.00	9	100.00	8	Nil	NA	8	100.00
Other than permanent	NA					NA				
Male	NA					NA				
Female	NA					NA				

Category	2023-24 (Current financial year)					2022-23 (Previous financial year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Workers</b>										
Permanent	1,026	Nil	NA	1,026	100.00	980	Nil	NA	980	100.00
Male	1,024	Nil	NA	1,024	100.00	980	Nil	NA	980	100.00
Female	2	Nil	NA	2	100.00	Nil	NA	NA	NA	NA
Other than permanent	703	Nil	NA	703	100.00	758	710	93.67	48	6.33
Male	685	685	100.00	Nil	NA	758	710	93.67	48	6.33
Female	18	18	100.00	Nil	NA	Nil	NA	NA	NA	NA

### 3. Details of remuneration/salary/wages, in the following format:

#### a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (in ₹ Lacs per annum)	Number	Median remuneration/salary/wages of the respective category (in ₹ Lacs per annum)
Board of Directors (BoD)	6	161.86	0	NA
Key Managerial Personnel	2	14.49	0	NA
Employees other than BoD and KMP	454	2.69	9	4.62
Workers	1,024	1.67	2*	0.51
Contractual workers	685	1.61	18	1.58

\*Both workers were employed for part of the year.

#### b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	2023-24 (Current financial year)	2022-23 (Current financial year)
Gross wages paid to females as % of total wages	1.10%	1.00%

### 4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. A dedicated team investigates grievances and determines the appropriate actions based on the details of each case and is responsible for addressing human rights issues within the business.

### 5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Employees are required to direct any work-related or rights concerns to the HR & Personnel Head. The HR & Personnel Head will investigate the issues, implement appropriate corrective measures, and keep the employee updated on the resolution. This process ensures that grievances are addressed promptly and fairly.

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

**6. Number of complaints on the following made by employees and workers:**

	2023-24 (Current financial year)			2022-23 (Previous financial year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	Nil	NA	NA	Nil	NA	NA
Discrimination at workplace	Nil	NA	NA	Nil	NA	NA
Child labour	Nil	NA	NA	Nil	NA	NA
Forced labour/Involuntary labour	Nil	NA	NA	Nil	NA	NA
Wages	Nil	NA	NA	Nil	NA	NA
Other human rights related issues	Nil	NA	NA	Nil	NA	NA

**7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	NA	NA
Complaints on POSH upheld	NA	NA

**8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

GNA Axles is dedicated to ensuring a safe and hygienic working environment for all employees. The Company maintains a zero-tolerance policy towards any form of harassment in the workplace. In accordance with The Companies Act, 2013, it has implemented a Policy for the Prevention, Prohibition, and Redressal of Sexual Harassment. An Internal Complaints Committee has been established to handle complaints with strict confidentiality. Complainants are guaranteed full protection against any form of victimisation or retaliation.

**9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes, GNA Axles gives human rights high importance, thereby making them an integral part of its business agreements and contracts.

**10. Assessments for the year:**

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00
Others – please specify	NA

**11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.**

There were no significant risks identified. Hence, no corrective action has been taken.

### Principle 6: Businesses should respect and make efforts to protect and restore the environment.

#### Essential Indicators

##### 1. Details of total energy consumption (in joules or multiples) and energy intensity in the following format:

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>From renewable sources</b>		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>Nil</b>	<b>Nil</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	4,30,280.75	404,015.69
Total fuel consumption (E)	8,638.33	7,196.40
Energy consumption through other sources (F)	Nil	Nil
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>4,38,919.07</b>	<b>411,212.09</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>4,38,919.07</b>	<b>411,212.09</b>
Energy intensity per rupee of turnover (Total energy consumption in GJ/Revenue from operations in ₹ million)	29.14	25.98
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in GJ/Revenue from operations in ₹ million adjusted for PPP)	8.04	7.03
Energy intensity in terms of physical output (Total energy consumed in GJ/Employees)	947.99	932.45
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.: No

##### 2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The PAT scheme of the Government of India is not applicable to GNA Axles.

##### 3. Provide details of the following disclosures related to water in the following format:

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	Nil	Nil
(ii) Groundwater	84,090	1,42,715
(iii) Third party water	Nil	Nil
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	Nil	Nil
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>84,090</b>	<b>1,42,715</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>84,090</b>	<b>1,06,520</b>
<b>Water intensity per rupee of turnover</b> (Water consumed in KL/Revenue from operations in ₹ million)	<b>5.58</b>	<b>6.73</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption in KL/Revenue from operations in ₹ million adjusted for PPP)	<b>1.54</b>	<b>1.82</b>

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>Water intensity in terms of physical output</b> (Total water consumption in KL/Employees)	181.62	241.54
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, the name of the external agency.: No

## 4. Provide the following details related to water discharged:

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To surface water</b>		
No treatment		
With treatment – please specify level of treatment		
<b>(ii) To groundwater</b>		
No treatment		
With treatment – please specify level of treatment		
<b>(iii) To seawater</b>		
No treatment		
With treatment – please specify level of treatment		
<b>(iv) Sent to third-parties</b>		
No treatment		
With treatment – please specify level of treatment		
<b>(v) Others</b>		
No treatment	Nil	Nil
With treatment – The treated water is used for plantations and wash rooms.	45,705	36,195
<b>Total water discharged (in kilolitres)</b>	45,705	36,195

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency.: No

## 5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, GNA Axles has established a zero liquid discharge system by incorporating an effluent treatment plant and a sewage treatment plant. This advanced mechanism processes all industrial wastewater and repurposes it for irrigation of plantations. By recycling treated effluents, the Company ensures that no liquid waste is discharged from its operations, thereby conserving water resources and reducing its environmental footprint.

## 6. Please provide details of air emissions (other than GHG emissions) by the entity in the following format

Parameter	Please specify unit	2023-24 (Current financial year)	2022-23 (Previous financial year)
NOx	NA	24.2	26
SOx	mg/Nm <sup>3</sup>	19.6	18.2
Particulate matter (PM)	NA	110	105
Persistent organic pollutants (POP)	NA	Nil	Nil
Volatile organic compounds (VOC)	NA	Nil	Nil
Hazardous air pollutants (HAP)	NA	Nil	Nil
Others – please specify	NA	Nil	Nil

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, the name of the external agency.: No

### 7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity in the following format:

Parameter	Unit	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	NA	NA
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO <sub>2</sub> e/₹ in million of turnover	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO <sub>2</sub> e/₹ in million of turnover adjusted to PPP	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	tCO <sub>2</sub> e/ employee	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>	NA	NA	NA

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, the name of the external agency.: No

### 8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

GNA Axles has launched several sustainability initiatives to lower greenhouse gas emissions and energy consumption. In 2023, the Company installed a 1.30 MW solar power plant to boost its use of renewable energy. Additionally, GNA Axles is replacing all CFL bulbs with energy efficient LED lighting, anticipated to result in substantial electricity savings. The manufacturing process has also shifted from using furnace oil for heating to electricity, reducing emissions. Furthermore, the Company now utilises treated wastewater from its effluent treatment plant for irrigation instead of relying on freshwater.

### 9. Provide details related to waste management by the entity, in the following format:

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>Total waste generated (in metric tonnes)</b>		
Plastic waste (A)	530 Drums	518 Drums
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other hazardous waste (in MT)		
• Crude oil	6.04	5.68
• Waste or residues containing oil	28.91	30.77
• Chemical sludge from waste water treatment	2.18	0.29
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>37.13</b>	<b>36.74</b>

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
<b>Waste intensity per rupee of turnover</b> (Total waste generated in MT/Revenue from operations in ₹ million)	0.0025	0.0023
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated in MT/Revenue from operations in ₹ million adjusted for PPP)	0.0007	0.0006
<b>Waste intensity in terms of physical output</b> (Total waste generated in MT/Employee)	0.0802	0.0833
<b>Waste intensity (optional) – the relevant metric may be selected by the entity</b>	NA	NA
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, the name of the external agency.: No

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

GNA Axles has implemented stringent waste management protocols. Plastics and packaging materials are collected and recycled through accredited recyclers. Electronic waste is systematically dismantled and processed by approved recycling specialists. Hazardous waste is securely contained, transported, and treated at authorised disposal sites in accordance with legal guidelines. Remaining waste is sorted, with reusable materials like paper, wood, and metals sent to certified dealers, while non-reusable waste is directed to sanctioned landfills. Any additional hazardous waste is managed in strict adherence to regulations.

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:**

S. no.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
None of the Company's operations or offices are present in or around ecologically sensitive areas.			

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws in the current financial year

Name and brief details of project	EIA notification no.	Date	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
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NA

### 13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. no.	Specify the law/regulation/guidelines which were not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as Pollution Control Boards or by courts	Corrective action taken if any
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Yes, GNA Axles complies with all applicable environmental laws, regulations, and guidelines in India.

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

#### Essential Indicators

#### 1. a. Number of affiliations with trade and industry chambers/associations.

Six

#### b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

S. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Confederation of Indian Industries (CII), New Delhi	National
2.	The Associated Chambers Of Commerce and Industry of India (ASSOCHAM)	National
3.	Association of Indian Forging Industry (AIFI)	National
4.	Automotive Components Manufacturers Association of India (ACMA, New Delhi)	National
5.	The Council of EU Chambers of Commerce in India	National
6.	Swiss-Indian Chamber of Commerce	National

#### 2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities

Name of authority	Brief of the case	Corrective action taken
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NA

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORT (Contd.)

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.****Essential Indicators**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
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The Company conducts its CSR activities in line with its CSR policy. However, it has not performed any social impact assessments, as they are not required by the rules.

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format**

Name of the project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the financial year(In ₹)
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NA

3. **Describe the mechanisms to receive and redress grievances of the community**

Open communication with the communities in which it operates is highly valued by GNA Axles. The Company provides various channels for receiving feedback and complaints, including written letters, e-mails, and regular community meetings. Grievances are reviewed by the team, with timely and respectful action taken to address issues.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Parameter	2023-24 (Current financial year)	2022-23 (Previous financial year)
Directly sourced from MSMEs/small producers	11	12
Sourced directly from within India	89	78.73

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost**

Location	2023-24 (Current financial year)	2022-23 (Previous financial year)
Rural	100	100
Semi-urban	0	0
Urban	0	0
Metropolitan	0	0

**PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.****Essential Indicators**

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Customer satisfaction is central to the mission of GNA Axles. The Company offers various channels for consumer complaints and feedback, promptly investigating issues, implementing remedies, and following up to ensure satisfaction. Additionally, it analyses feedback trends to identify areas for improvement, which are then communicated to the product teams, facilitating continuous enhancement and aiming to exceed consumer expectations.

2. **Turnover of products and/services as a percentage of turnover from all products/services that carry information about**

	As a percentage of total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

### 3. Number of consumer complaints in respect of the following

	2023-24 (Current financial year)			2022-23 (Previous financial year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	NA	NA	Nil	NA	NA
Advertising	Nil	NA	NA	Nil	NA	NA
Cyber-security	Nil	NA	NA	Nil	NA	NA
Delivery of essential services	Nil	NA	NA	Nil	NA	NA
Restrictive trade practices	Nil	NA	NA	Nil	NA	NA
Unfair trade practices	Nil	NA	NA	Nil	NA	NA
Other	Nil	NA	NA	Nil	NA	NA

### 4. Details of instances of product recalls on account of safety issues

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

### 5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a weblink to the policy.

GNA Axles does not have a formal policy in place but adheres to its requirements.

### 6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

NA

### 7. Provide the following information relating to data breaches:

- Number of instances of data breaches alongwith impact Nil
- Percentage of data breaches involving personally identifiable information of customers Nil
- Impact, if any, of the data breaches Nil