

Regd. Office : GNA HOUSE, I-C, CHHOTI BARADARI - PART-II
GARHA ROAD, JALANDHAR- 144 404

Phones : 0181-4630477
Fax : 0181-4630477
E-mail : info@gnagroup.com
Website : www.gnagroup.com

Dated : June 6, 2025

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

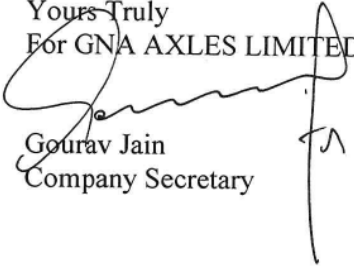
Sir,

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 2024-25, which also forms part of the 32nd 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, India
5.	Corporate address	GNA Axles Limited, VPO Mehtiana Phagwara Hoshiarpur Road, Dist. Hoshiarpur - 146 001, Punjab, India
6.	Email	gjain@gnagroup.com
7.	Telephone	01882-262273-79
8.	Website	http://www.gnagroup.com/
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Ltd. 2. National Stock Exchange of India Limited (NSE Limited)
11.	Paid-up capital	₹ 429,308,000
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 - 146 001, Punjab, India Telephone: 01882-262273-79 Email: 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)

Sr. no.	Description of main activity	Description of Business activity	% of turnover of the entity
1.	Manufacturer of auto components	Manufacturer of auto components	100

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

Sr. no.	Product/service	NIC code	% of total turnover contributed
1	Axle shafts	29301	78.33
2	Spindles	28132	17.40
3	Other shafts	29301	4.27

Business Responsibility & Sustainability Report (Contd.)

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	0	0	0

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?

54.58

c. A brief on types of customers

GNA Axles operates solely within the automotive components industry, manufacturing parts used in off-highway vehicles, commercial transport, and sport utility vehicles. These products are delivered to Original Equipment Manufacturers (OEMs) in both Indian and global markets. The Company's clientele consists of producers of tractors, utility vehicles, and commercial transport solutions.

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)
Employees						
1.	Permanent (D)	478	458	95.82	20	4.18
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	478	458	95.82	20	4.18
Workers						
4.	Permanent (F)	1,039	1,039	100.00	0	0
5.	Other than permanent (G)	819	764	93.28	55	6.72
6.	Total workers (F + G)	1,858	1,803	97.04	55	2.96

b. Differently abled employees and workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	Total differently abled workers (D + E)	0	0	0	0	0
Differently abled workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	13	1	7.69%
Key Management Personnel	2	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	2024-25 (Turnover rate in current FY)			2023-24 (Turnover rate in previous FY)			2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees (in %)	6	0	6	5	11	5	2	13	2
Permanent workers (in %)	9	0	9	10	-	10	5	-	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
2.	GNA Mobility Limited	Subsidiary	100.00	No

VI. CSR Details

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

ii. Turnover (in ₹): 15,124,115,489

iii. Net worth (in ₹): 9,002,197,477

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 redressal policy)	2024-25 (Current financial year)			2023-24 (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	0	0	NA	-	-	NA
Investors (other than shareholders)	Yes, a copy of the policy will be shared with stakeholders upon written request.	0	0	NA	-	-	NA

Business Responsibility & Sustainability Report (Contd.)

Stakeholder group from whom complaint was received	Grievance redressal mechanism in place (Yes/No) (If yes, then provide a weblink to the grievance redressal policy)	2024-25 (Current financial year)			2023-24 (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
Shareholders	Yes, a copy of the policy will be shared with stakeholders upon receiving a written request.	10	1	NA	12	1	NA
Employees and workers	Yes, a copy of the policy will be shared with stakeholders upon receiving a written request.	0	0	NA	-	-	NA
Customers	Yes, a copy of the policy will be shared with stakeholders upon receiving a written request.	0	0	NA	-	-	NA
Value chain partners	No	0	0	NA	-	-	NA
Others (please specify)		0	0	NA	-	-	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	Greenhouse gas emissions	Risk	With increasing regulatory and stakeholder focus on carbon emissions, managing and reducing GHG emissions is crucial to align with future climate policies.	Investing in renewable energy projects such as solar power, and improved energy efficiency to cut emission intensity.	Negative – Increased costs due to investments in clean energy and compliance with regulations.
2	Customer-centricity	Opportunity	Strong customer relationships enhance loyalty, drive sales, and strengthen brand reputation.	Implementing customer feedback mechanisms, improving customer service, and enhancing product quality.	Positive – Enhanced revenue and customer retention through better satisfaction and brand loyalty.

Business Responsibility & 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)
3	Resource efficiency	Opportunity	Efficient use of materials and energy leads to cost savings and improved sustainability performance.	Emphasising lean manufacturing, alongside energy and resource conservation measures.	Positive – Reduced operational costs and improved profitability from resource conservation.
4	Waste management	Risk	Waste from manufacturing poses environmental risks and compliance burdens.	Segregating and treating hazardous as well as non-hazardous waste, and engaging with certified recyclers for e-waste and plastics.	Negative – Increased costs from waste disposal, recycling, and compliance with environmental regulations.
5	Supply chain	Risk	Inadequate ESG alignment across the supply chain can lead to reputational and operational disruptions.	Assessing suppliers on ESG criteria, sourcing locally, and building capacity for compliance.	Negative – Additional costs in managing supplier compliance and potential disruptions from non-compliant suppliers.
6	Employee well-being	Opportunity	A healthy and motivated workforce enhances productivity and retention.	Conducting programmes for physical, mental, and financial health; regular medical check-ups and workplace wellness initiatives.	Positive – Lower employee turnover, higher productivity, and reduced healthcare expenses.
7	Social responsibility	Opportunity	A commitment to social responsibility enhances brand reputation and contributes positively to communities.	Engaging in community outreach programmes, supporting local causes, and promoting fair business practices.	Positive – Improved brand image, customer loyalty, and long-term sustainability.
8	Regulatory compliance	Risk	Regulatory breaches can attract fines, halt operations, and damage reputation.	Tracking compliance obligations continuously using digital tools and conducting internal reviews by management and the Board.	Negative – Potential fines, legal fees, and damage to reputation from non-compliance.

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
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
	b. Has the policy been approved by the Board? (Yes/No)	Yes		Yes			Yes		Yes	
	c. Weblink of the policies, if available	GNA Axles' policies are accessible within the organisation and can be provided to stakeholders upon formal written request.								
2	Whether the entity has translated the policy into procedures. (Ye/No)	Yes	Yes	Yes			Yes		Yes	
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes			Yes		Yes	
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) 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"> Developing a responsible and sustainable supply chain through structured supplier assessments. Enhancing renewable energy adoption and minimising energy consumption through targeted initiatives. Advancing towards zero liquid discharge by implementing wastewater treatment and recycling systems. Strengthening safety standards through focussed training, risk mitigation measures, and robust emergency preparedness. Exceeding customer expectations by addressing concerns promptly and integrating feedback into operations. 								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The Company is dedicated to fostering a sustainable supply chain by assessing suppliers against environmental and social benchmarks. In FY 2024-25, the installation of a rooftop solar plant contributed to advancing its renewable energy goals. The ongoing shift to LED lighting across facilities is aimed at lowering energy consumption. To move towards zero liquid discharge, the Company has deployed effluent treatment and wastewater recycling systems. Furthermore, it consistently strengthens workplace safety through regular safety training, risk mitigation strategies, and emergency preparedness initiatives.								

Business Responsibility & Sustainability Report (Contd.)

Sr. no.	Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership and oversight										
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) GNA Axles is committed to integrating environmental, social, and governance (ESG) principles into its operations to build a responsible business that benefits all stakeholders over the long term. The Company manages risks linked to its operations and supply chain by implementing measures such as generating renewable energy for internal use, reducing emissions, evaluating suppliers on sustainability-related factors, and enhancing efficiency in waste and water use. To aid the shift towards a low-carbon future, GNA Axles continues to invest in research and development with an emphasis on automation and clean energy solutions. ESG performance is reviewed at the Board level to ensure compliance with legal requirements, and the Company maintains transparency through regular disclosures. By balancing environmental care, social accountability, and strong governance, GNA Axles aims to create lasting value for its stakeholders.									
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, sustainability-related decisions are overseen by the Board of Directors, who are accountable for guiding the Company's approach in this area.								

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 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 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 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 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 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)									
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)									

Business Responsibility & Sustainability Report (Contd.)

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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	Percentage of persons in respective category covered by the awareness programme
Board of Directors	1	GNA Axles organises a wide range of training sessions throughout the year, covering topics such as the Code of Conduct, Prevention of Sexual Harassment (POSH), the Whistle-Blower Policy, and various environmental, health, and safety guidelines.	100.00
Key Managerial Personnel	1		100.00
Employees other than BOD & KMPs	4		100.00
Workers	6	As part of the onboarding process, all new hires take part in structured training modules, both technical and non-technical, starting with a focus on workplace safety and environmental awareness. These sessions achieve full participation across the Board.	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):

Monetary					
	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
Non-monetary					
NGRBC principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred (Yes/No)	
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
NA	NA

Business Responsibility & Sustainability Report (Contd.)

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.

GNA Axles has introduced a Code of Conduct for its Directors, Key Managerial Personnel, and senior leadership, outlining clear expectations regarding ethical behaviour, including strict policies against bribery and corruption. This framework extends to all staff members, with violations subject to disciplinary measures. The Code promotes values such as honesty, accountability, openness, and reliability, and reflects the Company's firm stance against unethical conduct.

The document is regularly reviewed and updated as needed. In addition, GNA Axles has implemented a Whistle-Blower Policy that enables employees to raise concerns responsibly and confidentially. Together, these initiatives demonstrate the Company's strong focus on maintaining ethical standards and addressing misconduct effectively.

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

	2024-25 (Current financial year)	2023-24 (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:

	2024-25 (Current financial year)	2023-24 (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:

	2024-25 (Current financial year)	2023-24 (Previous financial year)
Number of days of accounts payables	76	66

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	2024-25 (Current financial year)	2023-24 (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

Business Responsibility & Sustainability Report (Contd.)

Parameter	Metrics	2024-25 (Current financial year)	2023-24 (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
Shares of RPT 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.**

	2024-25	2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

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

GNA Axles is focussed on building a supply chain that supports sustainability. The Company procures steel from suppliers that comply with globally recognised certifications like ISO 9001 and ISO 14001. Going forward, GNA Axles plans introduce a structured programme to evaluate suppliers based on environmental and social impact factors as part of its procurement process. This approach underscores the Company's commitment to ethical and environmentally conscious sourcing across its vendor base.

- 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 does not manufacture plastic products, electronic equipment, or utilise hazardous materials in its core operations and is therefore not subject to product reclamation obligations for these categories. However, the Company has established responsible procedures to manage incidental waste in compliance with environmental regulations.

- Plastics:** Minimal plastic packaging received from suppliers is segregated and sent to authorised recyclers.
- E-waste:** Limited to obsolete office equipment, which is safely disposed of through certified e-waste handlers.
- Hazardous Waste:** Rare maintenance-related waste is managed as per regulatory norms using approved agencies.
- Other Waste:** Non-hazardous waste, such as metal scrap, is recycled through authorised vendors.

GNA Axles remains committed to sustainable waste management and environmental compliance across its operations.

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.

As a manufacturer working in the automotive sector, GNA Axles operates under the framework of Extended Producer Responsibility (EPR). Its waste management strategy aligns with the EPR plan submitted to the respective Pollution Control Boards. The Company adopts practices such as minimising waste generation, reusing materials, and promoting recycling to optimise resource use. Furthermore, compliance with EPR guidelines is maintained through the use of collection points and active participation in initiatives that support environmentally sound 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

Category	% of employees covered by										
	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)
Permanent employees											
Male	478	478	100.00	478	100.00	NA	NA	Nil	NA	Nil	NA
Female	20	20	100.00	20	100.00	20	100.00	Nil	NA	Nil	NA
Total	498	498	100.00	498	100.00	20	100.00	Nil	NA	Nil	NA
Other than permanent employees											
Male	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Total	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA

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

Category	% of workers covered by										
	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)
Permanent workers											
Male	1,039	1,039	100.00	1,039	100.00	Nil	NA	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Total	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Other than permanent workers											
Male	764	764	100.00	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Female	55	55	100.00	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Total	819	819	100.00	Nil	NA	Nil	NA	Nil	NA	Nil	NA

Health Insurance benefits are provided through ESI and Health Insurance as per the slab.

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

	2024-25 (Current financial year)	2023-24 (Previous financial year)
Cost incurred on well-being measures as a % of total revenue of the company	0.16	0.15

Business Responsibility & Sustainability Report (Contd.)

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

Benefits	2024-25 (Current financial year)			2023-24 (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	96.99	98.46	Yes	95.24	98.83	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	41.97	100.00	Yes	54.64	89.96	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. The Company's office facilities include accessibility features such as lifts, ramps, wheelchairs, and restrooms designed for employees with disabilities. However, such features are not yet present at manufacturing sites, where the nature of tasks presents certain limitations for integrating individuals with special needs into production roles. Despite this, the Company continuously evaluates practical solutions to improve accessibility, aligning its efforts 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 is committed to ethical hiring standards and promotes inclusivity and equal access to opportunities. The Company provides a level playing field for all candidates and staff members, in line with the provisions of the Rights of Persons with Disabilities Act, 2016. Individuals with disabilities are given the same treatment and consideration as their peers, in alignment with the Company's equal opportunity principles.

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
Total	Nil	Nil	Nil	Nil

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 Other than permanent workers	The Company has an organised system for addressing employee concerns, allowing individuals to report issues either orally or in writing to their immediate supervisor. If the matter remains unresolved, it is gradually forwarded to the Section Head, and if needed, further directed to the Head of Human Resources for appropriate handling.
Permanent employees Other than permanent employees	Employees can voice concerns via email, written notes, or direct conversations with their Department Head. If the issue remains unresolved, it is taken up by the Human Resources team and, if necessary, brought to the attention of senior leadership, including the Executive or Managing Director, for a final decision.

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

	2024-25 (Current financial year)			2023-24 (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 (C)	No. of employees/workers in the respective category who are part of association(s) or union (D)	% (D/C)
Total permanent employees	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total permanent workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current financial year)					FY 2023-24 (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
Employees										
Male	478	300	62.76	300	62.76	454	289	63.66	289	63.66
Female	20	20	100.00	20	100.00	9	3	33.33	3	33.33
Total	498	320	64.26	320	64.26	463	292	63.07	292	63.07
Workers										
Male	1,039	600	57.75	600	57.75	1,709	880	51.49	880	51.49
Female	Nil	Nil	NA	Nil	NA	20	20	100.00	20	100.00
Total	1,039	600	57.75	600	57.75	1,729	900	52.05	900	52.05

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

Category	2024-25 (Current financial year)			2023-24 (Previous financial year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	478	451	94.35	454	449	98.90
Female	20	16	80.00	9	9	100.00
Total	498	467	93.78	463	458	98.92
Workers						
Male	1,039	1,006	96.82	1,024	998	97.46
Female	0	0	0	2	2	100.00
Total	1,039	1,006	96.82	1,026	1,000	97.47

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 system to ensure health and safety standards across all its locations. These measures include:

- Company-sponsored medical insurance as part of broader health and wellness initiatives.

Business Responsibility & Sustainability Report (Contd.)

- Protective gear, including gloves and safety equipment, is provided to staff to maintain a secure working environment.
- Premises are equipped with essential safety features such as fire alarms, extinguishers, and well-marked exit routes.
- The workplace is designed with ergonomic furniture, as well as accessible stairways and lifts, to enhance safety and comfort for employees.

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 employs a variety of methods to identify potential hazards and assess risks in both regular and occasional tasks. These include the following:

- Routine safety inspections, scheduled evaluations, and regular reviews.
- Preventive maintenance to avoid equipment breakdowns and risk assessments conducted before tasks commence.

Together, these strategies ensure comprehensive identification of risks, enabling prompt actions and the application of appropriate safety measures.

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

GNA Axles has implemented a system that enables employees to report and suggest improvements concerning workplace hazards, through the following initiatives:

- The Safety Steward Programme trains employees to document, assess, and communicate safety-related observations.
- Employees actively participate in Safety Committee meetings, where they discuss identifying and managing risks encountered during work.

These initiatives foster a culture of employee involvement in enhancing workplace safety.

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

Yes, employees are offered a wide range of health-related support that extends beyond job-specific requirements. These include:

- On-site clinics, operated by trained first-aid staff, address minor health concerns.
- ESI hospitals and other healthcare facilities that provide more complex medical treatments, with expenses covered by insurance.

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

Safety incident/number	Category	2024-25	2023-24
		(Current financial year)	(Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

Business Responsibility & Sustainability Report (Contd.)

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

GNA Axles takes a comprehensive approach to safeguard its employees, encompassing training, risk management, ergonomic workplace design, health programmes, emergency preparedness, and the promotion of a robust safety culture. Each incident is thoroughly investigated to identify root causes, with corrective measures put in place to prevent recurrence. Additionally, proactive measures are taken to manage risks before they result in harm.

Key practices include:

- Regular management reviews of safety systems and performance data.
- Routine site inspections, team discussions, and internal audits for hazard identification.
- Structured risk assessments to manage operational risks.
- Detailed orientation and safety training for all employees.
- Simulated emergency drills to improve response efficiency.
- Frequent medical check-ups and health initiatives for staff.
- Periodic audits of machinery, pressure vessels, and electrical systems to ensure compliance.
- Effective implementation of interlocks and safety barriers on machinery to minimise risk exposure.
- Clear safety accountability, supported by well-defined response protocols.

This layered framework promotes ongoing improvement through leadership engagement, active employee involvement, preventive actions, and thorough emergency planning.

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

	2024-25 (Current financial year)			2023-24 (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 well-defined safety measures and procedures designed to actively reduce risks and maintain a secure working environment.

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 identifies its primary stakeholders through consultations involving department heads, senior management, and directors, drawing on its long-standing industry experience. In this process, the Company recognises key stakeholder groups, including promoters, employees, clients, business partners, investors, financial institutions, vendors, regulatory bodies, nearby communities, and CSR partners. Furthermore, the Company emphasises understanding stakeholder perspectives and values their role in its overall progress.

Business Responsibility & Sustainability Report (Contd.)

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 (Email, 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"> Emails 1:1 meeting, plant meetings, townhalls Performance reviews Employee engagement 	Ongoing basis	<ul style="list-style-type: none"> Sharing regular updates on business operations and long-term direction Providing avenues for skill development and continuous learning Encouraging an inclusive workplace that values diverse backgrounds Increasing safety awareness through consistent safe work procedures Strengthening involvement and connection among employees
Customers	No	<ul style="list-style-type: none"> Meetings Project-related discussions, project management reviews Mailers, newsletters, brochures Surveys 	Need-based	<ul style="list-style-type: none"> Gaining insight into operational difficulties faced by the business Exploring ways to enhance the Company's products and services
Investors	No	<ul style="list-style-type: none"> Press releases and media interactions Emails, SMS, newspaper publications AGM, general meetings, meeting notices Stock exchange fillings Updates on the Company's website 	Ongoing basis	<ul style="list-style-type: none"> Presenting financial performance in a clear and transparent manner Providing operational updates and addressing questions from investors and market analysts Understanding the priorities and expectations of shareholders
Suppliers	No	<ul style="list-style-type: none"> Individual meetings, conferences Emails, telephone/conference calls Supplier visits 	Ongoing and need-based	<ul style="list-style-type: none"> Maintaining consistency in values, strategic direction, and day-to-day priorities Addressing and managing operational challenges effectively

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Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, 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"> Project review meetings Surveys Field visits Press releases and media interactions 	Need-based	<ul style="list-style-type: none"> Identifying key focus areas for long-term sustainable growth Sharing updates on the Company's progress and strategic direction Exchanging ideas and offering expertise on policy matters and industry-related issues
Local communities	Yes	<ul style="list-style-type: none"> Field visits and meetings 	Ongoing basis	<ul style="list-style-type: none"> Supporting the implementation of CSR initiatives Addressing concerns and resolving grievances Recognising community needs to guide welfare and development efforts

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	2024-25 (Current financial year)			2023-24 (Previous financial year)		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	498	100	20.08	463	40	8.64
Other than permanent	Nil	Nil	NA	Nil	Nil	NA
Total employees	498	100	20.08	463	40	8.64
Workers						
Permanent	1,039	300	28.87	1,026	180	17.54
Other than permanent	819	Nil	NA	703	Nil	NA
Total workers	1,858	300	16.15	1,729	180	10.41

Business Responsibility & Sustainability Report (Contd.)

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

Category	2024-25 (Current financial year)					2023-24 (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)
Employees										
Permanent	498	0	0	498	100.00	463	0	0.00	463	100.00
Male	478	0	0	478	100.00	454	0	0.00	454	100.00
Female	20	0	0	20	100.00	9	0	0.00	9	100.00
Other than permanent	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Male	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Workers										
Permanent	1,039	Nil	NA	1,039	100.00	1,026	Nil	NA	1,026	100.00
Male	1,039	Nil	NA	1,039	100.00	1,024	Nil	NA	1,024	100.00
Female	Nil	Nil	NA	Nil	Nil	2	Nil	NA	2	100.00
Other than permanent	819	819	100.00	Nil	Nil	NA	703	100.00	Nil	NA
Male	764	764	100.00	Nil	NA	685	685	100.00	Nil	NA
Female	55	55	100.00	Nil	NA	18	18	100.00	Nil	NA

3. Details of remuneration/salary/wages

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	101.43	0	0
Key Managerial Personnel	2	17.17	0	0
Employees other than BoD and KMP	470	3.07	20	1.71
Workers	1,037	1.47	0	0
Contractual workers	764	1.41	55	1.41

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

	2024-25 (Current financial year)	2023-24 (Previous financial year)
Gross wages paid to females as % of total wages	0.93%	1.10%

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 designated team in the HR & Personnel Department handles grievance investigations, evaluates each case based on its specifics, and takes appropriate action. This team also manages human rights matters within the organisation.

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

Employees are encouraged to report any job-related concerns or rights-related matters to the Head of HR & Personnel. The designated official will review the issue, take necessary corrective steps, and provide updates to the concerned employee. This approach helps ensure all grievances are managed in a timely and equitable manner.

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

	2024-25 (Current financial year)			2023-24 (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
Sexual harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child labour	Nil	Nil	NA	Nil	Nil	NA
Forced labour/involuntary labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights-related issues	Nil	Nil	NA	Nil	Nil	NA

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

	2024-25 (Current financial year)	2023-24 (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 places strong emphasis on maintaining a safe, and respectful workplace for all its employees. To further this commitment, the Company upholds a strict anti-harassment policy, in line with The Companies Act, 2013, aimed at preventing and addressing sexual harassment. Moreover, an Internal Complaints Committee oversees complaints, ensuring discretion and protection for individuals who raise concerns, safeguarding them from any retaliation.

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

Yes, GNA Axles gives high priority to human rights, incorporating them into its contractual commitments and business arrangements.

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	100.00

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

NA

Business Responsibility & Sustainability Report (Contd.)

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	2024-25 (Current financial year)	2023-24 (Previous financial year)
From renewable sources		
Total electricity consumption (A)	6,224.64	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A + B + C)	6,224.64	0
From non-renewable sources		
Total electricity consumption (D)	445,648.68	431,093.74
Total fuel consumption (E)	7,625.39	8,655.51
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D + E + F)	453,274.067	439,749.26
Total energy consumed (A + B + C + D + E + F)	459,498.71	439,749.26
Energy intensity per rupee of turnover (total energy consumption/ revenue from operations in ₹ Lacs)	2.98	2.92
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (total energy consumed/revenue from operations adjusted for PPP in USD)	61.65	59.64
Energy intensity in terms of physical output (total energy consumed/FTE)	961.29	949.78
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	2024-25 (Current financial year)	2023-24 (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	68,213	84,090
(iii) Third-party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	68,213	84,090
Total volume of water consumption (in kilolitres)	68,213	84,090
Water intensity per rupee of turnover (water consumed/revenue from operations in ₹ Lacs)	0.44	0.56
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (total water consumption/ revenue from operations adjusted for PPP in USD)	9.15	11.41

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Parameter	2024-25 (Current financial year)	2023-24 (Previous financial year)
Water intensity in terms of physical output (total water consumption/FTE)	142.71	181.62
Water intensity (optional) – the entity may select the relevant metric	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	2024-25 (Current financial Year)	2023-24 (Previous financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(ii) To groundwater	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iii) To seawater	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	52,655	45,705
Total water discharged (in kilolitres)	52,655	45,705

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

Yes, GNA Axles has implemented a zero liquid discharge system by installing effluent and sewage treatment facilities. These systems treat all industrial wastewater, which is then reused for irrigating green spaces within the premises. By recycling treated water, the Company eliminates liquid waste discharge, helping to preserve water and minimise environmental impact.

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

Parameter	Please specify unit	2024-25 (Current financial year)	2023-24 (Previous financial year)
NOx	NA	31.20	24.2
SOx	mg/Nm ³	21.15	19.6
Particulate matter (PM)	µg/m ³	90.10	110
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	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

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	Unit	2024-25 (Current financial Year)	2023-24 (Previous financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	548.77	623.89
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	89,996.28	87,056.99
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ e/₹ in Lacs of turnover	0.59	0.58
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/₹ in Lacs of turnover adjusted to PPP in USD	12.15	11.89
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/FTE	189.42	189.38
Total Scope 1 and Scope 2 emission intensity (optional) – the entity may select the relevant metric	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 continues to advance its sustainability agenda through a series of impactful environmental initiatives. Reflecting this commitment to sustainability, the Company:

- **Commissioned a 1.40 MW solar power plant in 2024-25** to strengthen its reliance on renewable energy sources.
- **Approved a ₹ 400 Cr capital expenditure plan** over the next 3-4 years, with a portion dedicated to setting up a solar power park for captive energy generation.
- **Started replacing CFL bulbs with energy-efficient LED lighting** across its facilities, aimed at reducing electricity consumption.
- **Transitioned from furnace oil to electricity for heating in manufacturing processes**, leading to a measurable reduction in emissions.
- **Deployed a process of repurposing treated wastewater from its effluent treatment plant** for irrigation, significantly decreasing dependence on freshwater.

These efforts reflect GNA Axles' ongoing commitment to sustainable operations, aligned with evolving environmental standards and stakeholder expectations.

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

Parameter	2024-25 (Current financial year)	2023-24 (Previous financial year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	509 Drums	530 Drums
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any. (G)	0	0

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Parameter	2024-25 (Current financial year)	2023-24 (Previous financial year)
Crude oil	5.50	6.04
Waste or residues containing oil	28.70	28.91
Chemical sludge from waste water treatment	2.60	2.18
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A + B + C + D + E + F + G + H)	36.80	37.13
Waste intensity per rupee of turnover (total waste generated/revenue from operations in ₹ Lacs)	0.0002	0.0002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (total waste generated/revenue from operations adjusted for PPP in USD)	0.0049	0.0050
Waste intensity in terms of physical output (total waste generated/FTE)	0.0770	0.0802
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

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 follows well-defined procedures for managing waste responsibly. In line with this commitment, the Company ensures:

- Plastic and packaging waste is collected and recycled through certified agencies.
- Electronic items are carefully dismantled and handed over to authorised recyclers.
- Hazardous materials are safely stored, transported, and processed at government-approved facilities in line with legal requirements.
- Other waste is segregated. Recyclables like paper, wood, and metal are sent to licensed vendors, while non-recyclables are disposed of at designated landfill sites.
- Any additional hazardous materials are handled strictly in accordance with regulatory norms.

Business Responsibility & Sustainability Report (Contd.)

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:

Sr. 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.			

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
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:

Sr. 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 actions taken, if any
Yes, GNA Axles adheres to all relevant environmental rules, standards, and legal requirements applicable within 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.

Sr. 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
NA	NA	NA

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 undertakes its CSR initiatives in accordance with its established policy. However, it has not conducted any social impact assessments, as these are not mandated under the current regulations.

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

Sr. No.	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 FY (In ₹)
NA	NA	NA	NA	NA	NA	NA

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

GNA Axles values transparent communication with local communities, offering various channels for feedback, including written correspondence, emails, and regular engagement meetings. All submissions are carefully reviewed by the team, and appropriate steps are taken promptly and respectfully to resolve the matters raised.

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

	2024-25 (Current financial year)	2023-24 (Previous financial year)
Directly sourced from MSMEs/small producers	0	0
Directly from within India	100.00	100.00

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	2024-25 (Current financial year)	2023-24 (Previous financial year)
Rural	100.00	100
Semi-urban	0	0
Urban	0	0
Metropolitan	0	0

(Place to be categorised as per RBI Classification System – rural/semi urban/urban/metropolitan)

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 a key component of GNA Axles' operational strategy. The Company offers multiple avenues, including written letters, emails, and regular community meetings, for receiving feedback and complaints, ensuring each concern is promptly reviewed, addressed, and followed up. In addition, the Company analyses feedback patterns to identify improvement opportunities, which are then shared with the product teams to support ongoing enhancements and deliver a better customer experience.

Business Responsibility & Sustainability Report (Contd.)

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

	2024-25 (Current financial year)			2023-24 (Previous financial year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	Nil	NA	NA	Nil	NA	NA
Advertising	Nil	NA	NA	Nil	NA	NA
Cybersecurity	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
Others	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 the requirements of cybersecurity and data privacy regulations.

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 – Nil
- Percentage of data breaches involving personally identifiable information of customers – Nil
- Impact, if any, of the data breaches – NA