



**Date:** July 22, 2023

**BSE Limited** 

25<sup>th</sup> Floor, P. J. Towers, Dalal Street, MUMBAI – 400 001

(Company Code: 505714)

**National Stock Exchange of India Limited** 

Exchange Plaza, Bandra Kurla Complex, Bandra (E), MUMBAI – 400 051 (Company Code: GABRIEL)

Sub: Submission of Business Responsibility and Sustainability Report (BRSR)

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith is the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2022-23 which also forms part of the Annual Report for the financial year 2022-23 submitted to the Exchanges vide letter dated July 22, 2023.

We request you to take the above information on record and kindly acknowledge the receipt.

Thanking you,

Yours faithfully,

For Gabriel India Limited

Nilesh Jain Company Secretary

Email id: secretarial@gabriel.co.in

Registered Office:
Gabriel India Limited
29th Milestone, Pune-Nashik Highway,
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410 501 Maharashtra India
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www.gabrielindia.com
CIN: L34101PN1961PLC015735

# **Business Responsibility and Sustainability Report 2022-23**

#### **SECTION A - GENERAL DISCLOSURES**

#### **Details of the Listed Entity**

1	Corporate Identity Number (CIN) of the Listed Entity	L34101PN1961PLC015735
2	Name of the Listed Entity	Gabriel India Limited
3	Year of incorporation	1961
4	Registered office address	29th Milestone, Pune- Nashik Highway, Village Kuruli Taluka Khed, Pune (M.H.) 410501
5	Corporate address	29th Milestone, Pune- Nashik Highway, Village Kurul Taluka Khed, Pune (M.H.) 410501
6	E-mail	secretarial@gabriel.co.in
7	Telephone	2135670161
8	Website	https://www.anandgroupindia.com/gabrielindia
9	Financial year for which reporting is being done.	2022-23
10	Name of the Stock Exchange(s) where shares are listed.	National Stock Exchange (NSE) and Bombay Stock Exchange (BSE)
11	Paid-up Capital (₹)	14,36,43,940.00
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Rishi Luharuka Chief Financial Officer 29th Milestone, Pune- Nashik Highway, Village Kuruli Taluka Khed, Pune (M.H.) 410501 Email: secretarial@gabriel.co.in Contact: 02135-610714
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



#### II. Products/services

#### 14. 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	Manufacturing	Manufacture of Shock absorbers, Struts and Front forks	97.59
2	Trading	Trading of Automobile components	1.40

## 15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of Turnover of the entity
1	Shock absorbers, Struts & Front forks	29301	97.59

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	10	1	11
International	Nil	Nil	Nil

#### 17. Market served by the entity.

#### a. Number of Locations

Locations	Number
National (No. of States)	29
International (No. of Countries)	28

# b. What is the contribution of exports as a percentage of the total turnover of the entity? $3.52\,\%$

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

By establishing dedicated Strategic Business Units (SBUs), Gabriel India has effectively expanded its production capacity and diversified its range of products, thus enhancing its capability to meet customer demands. Placing customers at the core of our business model, the four SBUs (Two- and Three-wheelers, Passenger Cars, Commercial Vehicles and Railways, and Aftermarket) have successfully designed, developed and manufactured products tailored to specific customer requirements. This focused approach, spearheaded by a committed Chief Operating Officer (COO), facilitates responsible manufacturing, collaborative product development, and the creation of innovative solutions.

The Company has cultivated strong customer relationships with numerous Original Equipment Manufacturers (OEMs) across all business segments, including Two- and Three- wheelers, Passenger Cars, Commercial Vehicles, and Railways. This extensive network has significantly mitigated industry risks. Moreover, Gabriel India is actively expanding its presence in exports and the aftermarket to further augment its market reach.

# **IV.** Employees

#### 18. Details as at the end of Financial Year: 2023

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

S.	Particulars	Total	Mal	e	Female	
No.		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
		Em	ployees			
1	Permanent (D)	637	564	88.50	73	11.45
2	Other than Permanent (E)	74	66	89.19	8	10.81
3	Total Employees (D+E)	711	630	88.61	81	11.39
		W	orkers			
4	Permanent (F)	1,701	1,369	80.48	332	19.51
5	Other than Permanent (G)	1,895	1,823	96.20	72	3.80
6	Total workers (F +G)	3,596	3,192	88.76	404	11.23

Note: Apprentices included under NAPS have not been considered in the list. Numbers of NAPS as on March 31, 2022 were 131 while on March 31, 2023, the total number under NAPS was 312

# b. Differently-abled Employees and workers:

S.	Particulars	Total	Mal	е	Female		
No.		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	
		Differently	Abled Employ	yees	·		
1	Permanent (D)	1	1	100	Nil	Nil	
2	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil	
3	Total differently abled employees (D + E)	1	1	100	Nil	Nil	
		Differently	Abled Work	ers			
4	Permanent (F)	3	3	100	Nil	Nil	
5	Other than permanent (G)	8	8	100	Nil	Nil	
6	Total differently abled workers (F + G)	11	11	100	Nil	Nil	

# 19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females		
		No. (B)	% (B/A)	
Board of Directors	8	4	50%	
Key Managerial Personnel	5	1	20%	



#### 20. Turnover rate for permanent employees and workers

	FY 2022-23 (Turnover rate in current FY)		FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23.15	22.52	23.08	7.18	19.11	8.68	12.13	15.29	12.55
Permanent Workers	43.55	62.92	47.38	30.17	50.16	34.91	18.85	29.22	20.81

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

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

S. 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	Asia Investments Private Limited	Holding	52.64%	No

#### VI. CSR Details

- 22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
  - (ii) Turnover (in ₹) ₹ 29,42,14,18,674 Net worth (in ₹) ₹ 8,70,26,00,957

#### **VII Transparency and Disclosures Compliances**

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from	Grievance Redressal Mechanism in (Yes/No)	Curr	FY 2022-23 ent Financial Y	ear	FY 2021-22 Previous Financial Year		
whom complaint is received	(If Yes, then provide web-link for grievance redress policy)	Number of Complaints Filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints Filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, https://www. anandgroupindia.com/ gabrielindia/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes, https://www. anandgroupindia.com/ gabrielindia/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil

Stakeholder group from	Grievance Redressal Mechanism in (Yes/No)	Curr	FY 2022-23 ent Financial Y	ear	FY 2021-22 Previous Financial Year			
whom complaint is received	(If Yes, then provide web-link for grievance redress policy)	Number of Complaints Filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints Filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Shareholders	Yes, as per SEBI Listing Regulations https://www. anandgroupindia.com/ gabrielindia/investors/ lodr	217	Nil	Nil	187	Nil	Nil	
Employees & workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil	
Customers	Yes, https://www. anandgroupindia.com/ gabrielindia/contact-us/	145	Nil	Nil	117	Nil	Nil	
Value Chain Partners	Yes, https://www. anandgroupindia.com/ gabrielindia/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil	
Others (please specify)	Yes, https://www. anandgroupindia.com/ gabrielindia/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil	

# 24. 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, approach to adapt or mitigate the risk along-with its financial implications, as per the following format



The risks and opportunities of all corporations are inherent and inseparable elements. Directors and management of the Company take constructive decisions to protect the interests of the stakeholders. The Company has in place a Risk Management Policy which is monitored and reviewed under the guidance of Audit, Risk Management and Ethics Committee. The Committee comprises various departmental heads who meet regularly to identify processes exposed to risks, determine risk mitigation strategies, and monitor their implementation.

S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
1	Investment in Clean Technology	0	Clean technology investments demonstrate our commitment to sustainability and reduction in carbon footprint. They contribute to building a positive reputation and enhancing the brand image. Cleaner technology will lead to improved resource management resulting in enhanced profitability.	NA	Positive
2	Water Stewardship	0	Gabriel India plants are significantly water intensive. Water stewardship is increasingly becoming a focus area for stakeholders, including customers, investors, and communities. Embracing sustainable water practices contributes to achieving global targets related to water security, conservation, and equitable access to water resources.	NA	Positive

S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
3	Waste Management	0	Waste management presents an opportunity for the Company to improve resource efficiency. We are already implementing waste reduction, reuse and recycling practices, which provides us the opportunity for resource conservation and reduce environmental impact. By generating less waste, the associated emissions from waste disposal, including landfill emissions and incineration are being reduced.	NA	Positive
4	Energy and Emissions Management	O	Managing energy consumption and reducing greenhouse gas emissions is crucial for addressing climate change and is of utmost priority for the Company. Implementing energy-efficient technologies, equipment, and processes can reduce energy consumption and, consequently, Scope 1 emissions. By utilising renewable energy for electricity, we are directly reducing our Scope 2 emissions.	NA	Positive



S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
5	Sustainable Products and Services	0	Embracing sustainability and offering sustainable products and services enhances a Company's reputation and brand image. the Company's focus on sustainability attracts loyal customers, strengthen brand loyalty, and improve long-term customer relationships. Sustainable product design can incorporate elements that facilitate the disassembly and recycling of products at the end of their life. This includes using materials that are easily recyclable, reducing the use of hazardous substances, and ensuring proper labelling and identification for recycling purposes.	NA	Positive
6	Environmental Risk Management	R	are becoming increasingly stringent across the globe. Effective environmental risk management ensures compliance with these	risk management framework, which enables us to identify, assess, categorise, address and mitigate all relevant risks	Negative

S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
7	Responsible Procurement	O	By prioritising suppliers that align with ethical, social, and environmental standards, the Company can mitigate supply chain risks, reduce its environmental impact, support sustainable development goals, foster innovation, and meet the expectations of stakeholders. Responsible procurement strengthens the overall sustainability and reputation of the Company.	NA	Positive
8	Biodiversity	O	Biodiversity conservation can drive innovation and create market opportunities for the Company. By incorporating biodiversity considerations into product development and supply chain management, the Company can identify new ways to reduce its environmental footprint, develop sustainable practices, and create innovative solutions. This can lead to competitive advantages, access to new markets, and potential revenue streams.	NA	Positive
9	Employee Wellbeing and Development	O	To safeguard the Company's financial resources, it is crucial to address the accumulating expenses related to recruitment, onboarding and training. This can be achieved by prioritising the establishment of an appealing work environment, offering competitive compensation and benefits, and creating opportunities for growth and development. By nurturing a positive company culture, the Company can boost productivity, reduce costs, maintain consistent quality, preserve institutional knowledge and ultimately enhance its competitive edge in the market.	NA	Positive



S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
10	Occupational Health and Safety	R	Compliance with health and safety regulations is paramount for a company like Gabriel India. Breaches of health and safety regulations can tarnish the Company's reputation, both internally and externally. Negative publicity surrounding workplace accidents or illnesses can erode trust among stakeholders, including employees, customers, and investors. It can also lead to increased cost for the Company including medical expenses, compensation claims, and insurance premiums.	the following measures to minimise risks:  We have put in place several safeguards to ensure that our staff are safe on the job.  We have built a framework for safety through a methodical manner known as the Gabriel India House of Safety Culture.	Negative

S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
11	Diversity, Inclusion and Non- Discrimination	O	Embracing diversity and fostering an inclusive work environment can positively impact business performance. Employees are more likely to be attracted to and stay with an organisation that promotes a culture of inclusivity and provides equal opportunities for growth and advancement. When employees feel included, they are more likely to contribute their full potential, collaborate effectively, and be motivated to achieve Company goals.	NA	Positive
12	Human Rights and Labour Relations	R	Failure to comply with labour laws not only violates fundamental human rights but also exposes industrial machinery manufacturing companies to significant legal and reputational risks. Instances of non-compliance, such as labour disputes, strikes, or other labour-related issues, can attract negative publicity. This negative publicity has the potential to erode customer confidence, diminish sales, and inflict long-term damage on the Company's reputation. It is therefore imperative for the Company to uphold labour laws and regulations to protect the rights of workers, mitigate legal risks, and safeguard its standing in the market.	helpline  2. Whistle blower policy	Negative



S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
13	Talent Recruitment and Retention	R	The Company relies on skilled workforce to operate effectively and maintain its competitive position in the market. Recruitment and retention of talented individuals ensure that the Company has the necessary expertise and capabilities to deliver high-quality products and services to its customers	development & growth of employees  2. Employee engagement through feedback surveys  3. Employees benefit schemes	Negative
14	Community Engagement	O	The Company operates within a specific community, and the support and acceptance of that community are crucial for the Company's operations. Engaging with the community helps build trust, foster positive relationships, and demonstrate the Company's commitment to being a responsible corporate citizen. By actively listening to community concerns and addressing them in a transparent and responsive manner, the Company can minimise the risk of conflicts, protests, or opposition to its activities. Proactively managing community expectations can prevent reputational damage and costly disruptions to operations.	NA	Positive

S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
15	Product Quality and Safety	O	Product quality and safety are closely linked to the Company's brand reputation. A strong reputation for producing safe and reliable products establishes trust among customers, suppliers, and other stakeholders. Positive brand reputation can attract new customers, open doors to new markets, and differentiate The Company from its competitors.	NA	Positive
16	Economic Performance	O	Economic performance directly relates to the financial stability and profitability of the Company. The Company's ability to generate consistent and sustainable revenue, manage costs effectively, and achieve profitability is critical for its long-term viability. Positive economic performance allows the Company to reinvest in its operations, fund research and development, expand its market presence, and create value for its shareholders.	NA	Positive
17	Ethics and Compliance	R	Adherence to ethical standards and compliance with applicable laws and regulations are essential for the Company to operate within the boundaries of the law. Non-compliance can result in legal penalties, fines, litigation and damage to the Company's reputation. By prioritising ethics and compliance, the Company mitigates legal and regulatory risks and ensures responsible business practices.	<ol> <li>Ethics committee &amp; helpline</li> <li>Whistle blower policy</li> <li>Legal compliances</li> </ol>	Negative



S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
18	R&D and Intellectual Property Management	R	Breaches in cybersecurity can lead to the unauthorised use or theft of valuable intellectual property, compromising the Company's competitive advantage and reputation. Successfully commercialising R&D outcomes and turning them into profitable products or services is challenging. There is a risk of market rejection, low customer demand, or failure to effectively bring innovations to market. If proper due diligence and clearance searches are not conducted to identify existing patents, trademarks, or copyrights, outside firms holding the IP rights may take legal action to protect their intellectual property.	vendors/ customer via secure IT modes  2. Periodic information security audits  3. NDA with parties for exchanging information  4. Latest antivirus software	Negative
19	Market Presence and Customer Focus	O	A customer-focused approach contributes to revenue generation for the Company. By delivering high-quality products and services that align with customer needs, the Company can increase customer satisfaction and loyalty. Establishing a strong market presence and maintaining a customer-focused approach gives the Company a competitive advantage. By understanding the needs and preferences of their target market, the Company can develop products and services that meet customer expectations, differentiate themselves from competitors, and capture a larger market share.	NA	Positive

S. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunities (indicate positive or negative implications)
20	Data Privacy and Security	R	The rise of cyber threats poses a significant risk to the Company data privacy and security. Malicious actors, such as hackers and cybercriminals, continually seek to gain unauthorised access to sensitive data for various purposes, including financial gain, industrial espionage, or sabotage.	vendors/ customer via secure IT modes  2. Periodic information security audits  3. NDA with parties for exchanging information	Negative
21	Corporate Governance, Transparency and Disclosures	R	Adhering to corporate governance standards, regulations, and legal requirements is crucial for the Company. Failure to comply with these standards can result in reputational damage and loss of investor confidence. Any lack of transparency or disclosure of inaccurate or misleading information can harm the Company's reputation and erode stakeholder trust.	<ul><li>2. Ethics committee &amp; helpline</li><li>3. Whistle blower policy</li></ul>	Negative
22	Resilient Business Model	O	By focusing on a resilient business model, the Company can navigate uncertainties, seize opportunities, and build a sustainable competitive advantage. It enables the Company to proactively respond to market changes, effectively manage risks, deliver value to stakeholders, and achieve long-term business success.	NA	Positive

Environment
Social
Governance



#### **SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

Principle	Applicable Policies	Link for policies
Principle 1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability	Anand Code of Conduct	https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf
Principle 2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	Sustainability Policy	* Refer Note
Principle 3: Businesses should promote the wellbeing of all employees	Prevention of Sexual Harassment Policy (POSH)	https://www.anandgroupindia.com/gabrielindia/investors/corporate-governance/
Principle 4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised	Corporate, Social Responsibility Policy	https://www.anandgroupindia.com/gabrielindia/investors/corporate-governance/
Principle 5: Businesses should respect and promote human rights	Whistle Blower Policy	https://www.anandgroupindia.com/gabrielindia/investors/corporate-governance/
Principle 6: Business should respect, protect, and make efforts to restore the environment	EHS Policy	* Refer Note
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a responsible manner	Anand Code of Conduct	https://www.anandgroupindia.com/gabrielindia/investors/corporate-governance/
Principle 8: Businesses should support inclusive growth and equitable development	Corporate, Social Responsibility Policy	https://www.anandgroupindia.com/gabrielindia/investors/corporate-governance/
Principle 9: Businesses should engage with and provide value to their customers and consumers in a responsible manner	Quality Policy	* Refer Note

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

#### Principle 1:

Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.

### Principle 2:

Businesses should provide goods and services in a manner that is sustainable and safe.

#### Principle 3:

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

#### Principle 4:

Businesses should respect the interests of and be responsive to all its stakeholders.

#### Principle 5:

Businesses should respect and promote human rights.

## Principle 6:

Businesses should respect and make efforts to protect and restore the environment.

### Principle 7:

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

#### Principle 8:

Businesses should promote inclusive growth and equitable development.

#### Principle 9:

Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions	LI I	P2	P3	P4	P5	P6	P7	P8	Ь9
d managem	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Kes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Yes https://www. anandgroupindia. com/wp-content/ uploads/2018/01/ ANAND- CodeofConduct. pdf	Yes EOHS Policy is available on intranet for employees	Yes https://www. anandgroupindia. com/gabrielindia/ investors/ corporate- governance/	Yes https://www. anandgroupindia. com/ gabrielindia/ investors/ corporate- goovernance/	Yes https://www. anandgroupindia. com/gabrielindia/ investors/ corporate- governance/	Yes EOHS Policy is available on intranet for employees	Yes http://www. gabrielindia. com/investors- section/code- of-conduct. aspx	Yes https://www. anandgroupindia. com/ gabrielindia/ investors/ corporate- governance/	Yes Quality Policy is available on intranet for employees
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	Yes ISO-9001	Yes IATF certification	Yes ISO-45001	Yes ISO-9001	ı	Yes ISO-14001	1	1	IATF 16949-

Disclosure Questions	P1	P2	РЗ	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines <sup>1</sup> .	, √es	Yes. Our products undergo rigorous testing to ensure 100% safety and we are actively engage d in process of developing sustainable products.	Yes	Yes	Yes	Yes. Our ambitious objective is to attain carbon and water neutrality while eliminating all waste to landfill by the year 2025.	Yes	Yes	Yes
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met².	Yes.	We have initiated the exercise of setting targets for Sustainability in the FY 2023-24 for P2.	Yes.	Yes	Yes	Yes.	× × ×	Yes	Yes

\* Note: EHS & Quality Policy are available on intranet for employees

1We are committed to excel and to be amongst the top 5 shock absorber manufacturer in the world focusing on sustainability. Climate change is the defining challenge of to become carbon and water neutral by 2025 by reducing greenhouse gas (GHG) emissions, strengthening our energy conservation and water conservation practices along our times, and Gabriel India is wholly committed to playing its part in addressing it. Our sustainability roadmap helps us to be a leader in environmental stewardship. We aim with zero-wastage to landfill. We are giving our teams the freedom to take responsible decisions that will promptly meet customer needs. Our ambitious objective is to attain carbon and water neutrality while eliminating all waste to landfill by the year 2025. Performance in FY 2022-23 is as follows: Carbon neutrality.25%, Water Neutrality. 27%, Zero waste to landfill: 71%. Periodic review of performance is being done and all action plan against the set target is monitored by the top management. Required resources are provided to meet the target. We are improving and sustaining the business not only on financial front but also on our ESG performance.



#### Governance, leadership, and oversight

- 7. Statement by director responsible for the business responsibility & sustainability report
  - Gabriel believes that sustainability goals are part and parcel of its financial goals, and the Company
    has, accordingly, integrated sustainability considerations into its business decisions and operations.
    The Company is focused on executing a strong ESG proposition by working with all stakeholders, and
    this commitment to sustained value creation is reflected in its mission "To Create Value Sustainably
    through the Pursuit of Excellence and Good Governance" and to be amongst the "top five Shock Absorber
    manufacturers in the world".
  - The Company also recognises that climate change is not just an environmental issue, and that it has broader implications for the business and its ability to create value for its stakeholders. Aware of its social and environmental responsibility, the Company continues in its endeavour to reduce its carbon footprint. Towards this objective, it has been consistently investing in technology and building a robust digital environment and undertaking various other measures that are covered in the report.
  - We aspire to become India's leading sustainable auto component manufacturer. Our constant endeavour is to serve our customers with the highest standards of quality efficiency and sustainability.
- Details of the highest authority responsible for implementation MD & CEO is continuously monitoring the 8 and oversight of the Business Responsibility policy(ies) progress of ESG performance and delegated the authority to Senior management of the organisation for implementation and oversight of the business responsibility policy and procedure. On day-to-day basis, the Committee continuously evaluates the Company's social, environmental, governance and economic obligations. Does the entity have a specified Committee of the Board/ Yes - Anand Sustainability Committee is the Director responsible for decision-making on sustainability specified committee comprised of board of related issues? (Yes / No). If yes, provide details directors, KMP responsible for decision making on sustainability related issues.

10. Details of Review of NGRBCs by the Company:

	Subject for Review		dicate Direc	tor /	Comi		e of t	he Bo						nnua ) / An					
		P1	P2	Р3	P4	P5	P6	P7	P8	P9	P1	P2	Р3	P4	P5	P6	P7	P8	Р9
	Performance against above policies & follow up action			Yes	(Revi	ewed	by B	oard)						On N	Need	basis			
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances					Yes								On N	Need	basis			
1.	Has the entity car					Р1	F	2	P3		P4	P	5	P6	F	7	P8		P9
	evaluation of the working of its policies by an external agency?  (Yes/No). If yes, provide name of the agency.						No in	depe	nden	t asse	essm	ent h	nas be	een ca	arried	out			
2.	If answer to question (1) above is "No" i.e. not all P						Princ	ciples	are (	cover	ed by	a po	olicy, r	easo	ns to	be st	ated:		
	Questions							P1	P2	P3	B F	94	P5	P6	P.	7 I	P8	P9	
	The entity does not consider the Principles material to its business (Yes/No)						rial												
	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 and technical re(Yes/No)									١	VA sii	nce q	uest	ion (1	) abo	ve is	Yes.		
	It is planned to b	e do	ne in	the r	next f	financ	cial ye	ear											
	(Yes/No)																		



#### 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 that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which 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**

Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	4	<ul> <li>Presentation on the performance of the Company and Plant visits, BoDs were briefed about the Sustainability initiatives of the Company</li> <li>Training on changes /</li> </ul>	100
		developments in the domestic / global corporate scenarios.	
Key Managerial Personnel	9	<ul> <li>POSH</li> <li>Human rights</li> <li>Team building</li> <li>Effective communication skills</li> <li>Cyber security</li> <li>Personal &amp; people leadership</li> <li>Leading self</li> <li>Anand Code of conduct</li> <li>Whistle blower policy</li> </ul>	100
Employees other than BoD and KMPs	11	<ul> <li>POSH</li> <li>Human rights</li> <li>Team building</li> <li>Effective communication skills</li> <li>Technical training</li> <li>Cyber security</li> <li>Personal &amp; people leadership</li> <li>Leading self-accountability &amp; collaboration</li> <li>ISMS</li> <li>Anand code of conduct</li> <li>Whistle blower policy</li> <li>Sustainability</li> </ul>	100

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Workers	9	<ul> <li>POSH</li> <li>Human rights</li> <li>Team building</li> <li>effective communication skills</li> <li>technical training</li> <li>Creative skill training</li> <li>Aster</li> <li>Disha</li> <li>Anand code of conduct</li> <li>Whistle blower policy</li> <li>Sustainability</li> </ul>	100

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):

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
		Monetary			
Penalty/ Fine	P1-P9	NA	Nil	NA	NA
Settlement	P1-P9	NA	Nil	NA	NA
Compounding fee	P1-P9	NA	Nil	NA	NA

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)				
	Non-Monetary							
Imprisonment	P1-P9	Nil	No Case	NA				
Punishment	P1-P9	Nil	No Case	NA				

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 agency/ judicial intuitions
NA	NA



- 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.
  - Our Polices related to ethics, bribery and corruption i.e., Anand Code of Conduct and Whistle Blower Mechanism not only covers the Company but it extends to the Group Companies. Gabriel has zero tolerance for any form of corruption or bribery. The policy applies to all employees of the Company at all levels and in all locations. In every business and locations, all employees are required to act with the utmost honesty. All of the Company's facilities must adhere to a variety of anti-bribery and anti-corruption laws and regulations. All agents, suppliers, contractors and business partners are informed of the Company's zero tolerance policy to bribery and corruption during the commencement of the Company's business engagement with them. At the time of joining, new employees are given a copy of the policy to read. All existing value chain partners are also informed of the policy. Trainings are conducted throughout the Company as part of the prevention, identification, and detection of anti-corruption issues. Wherever it operates, the Company maintains the highest standards and does not tolerate bribery or corruption.

The Code of Conduct of Anand group is available at the following url: <a href="https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf">https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf</a>

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

	FY 2022-23	FY 2021-22
	(Current Financial Year)	(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:

		)22-23 nancial Year)		21-22 nancial Year)
	Number	Remark	Number	Remark
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

#### **Leadership Indicators**

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
All direct material suppliers covered (210 awareness programmes and sessions)	Business Ethics and Sustainability	100

2. Does the entity have processes in place to avoid/ manage conflict of interest involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company has Internal processes in place to avoid/manage conflict of interests involving members of the board and it is as per the Terms of Appointment of Directors to Board. The Company's Code of Conduct states that an employee or director of an ANAND Group Company shall always act in the interest of the Company, and ensure that any business or personal association which he/she may have, does not involve a conflict of interest with the operations of the Company and his/her role therein.

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



















#### **Essential Indicators**

1. 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.

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year	Details of Improvements in Environmental and social impacts
R&D	Nil	Nil	-
CAPEX	5.64%	4.54%	Reduction in GHG emission and water consumption, changes in technology to pave a path to achieve carbon and water neutrality.

2 Does the entity have procedures in place for sustainable sourcing? (Yes/No) If yes, what percentage of inputs were sourced sustainably?

Yes, 55% of the inputs were sourced sustainably.

- 1. Gabriel has purchase agreement signed off with Direct Material Suppliers covering clauses of non-usage of hazardous material, environmental standards, etc.
- 2. Gabriel has a 10-point check list for Supplier EHS compliance and 100% of direct material suppliers are audited every year to seek compliance. Quarterly audits are done for low score suppliers. Audits are outsourced to third party service provider.
- 3. Gabriel started drive on sustainable packaging for inbound material with direct material suppliers in Q4 FY 2022-23 and is targeting to minimise non sustainable packaging by Q3 FY 2023-24.



3 to safely reclaim your products for end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Describe the processes in place Since the product, is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle. The Company, reusing, recycling and disposing at the however, has systems in place to recycle plastics (including packaging), e-waste, and hazardous waste in a safe manner.

> For the disposal of such waste, the Company contracts with authorised recyclers and files returns with the appropriate statutory bodies. Also, the Company has optimised its processes to the point where the majority of the waste produced is recycled and reused in its own operations.

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.

Yes, we have applied for the EPR certification with CPCB and waste collection plan will be executed on completion of registration.

#### **Leadership Indicator**

Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
-----------------------------------	---------------------------------------	-----------------------------------------------------------------------------------------	-----------------------------------------------------------------------	------------------------------------------------------------------------------

The Company has not conducted any life cycle assessment for the products till date. However, it is planning to carry out the LCA for products in the coming future.

If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of the product /service	Description of the risk/concern	Action Taken
Not Applicable. We are in the proce	ess of carrying out the Life Cycle Ass	essment in the coming year.

Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input Materials	Recycled – or reused input	materials to total materials
	FY 2022-23 Current Financial Year	
	Nil	Nil

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

		FY 2022-23 ent Financia		FY 2021-22 Previous Financial Year			
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed	
Plastics including packaging	Nil	Nil	Nil	Nil	Nil	Nil	
E-Waste	Nil	Nil	Nil	Nil	Nil	Nil	
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil	
Other waste	Nil	Nil	Nil	Nil	Nil	Nil	

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Since the product is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle.

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

















#### **Essential Indicators**

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

Category					% of em	ployees co	overed by				
	Total (A)	Health In	Health Insurance		Accident Insurance		Maternity Benefits		Benefits	Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
				Pe	rmanent	employees	S				
Male	564	564	100	564	100	Nil	Nil	564	100	564	100
Female	73	73	100	73	100	73	100	Nil	Nil	73	100
Total	637	637	100	637	100	73	11.46	564	88.54	637	100
		b		Other th	an Perma	nent Emp	loyees	bb		h	
Male	66	35	53.03	35	53.03	Nil	Nil	35	53.03	35	53.03
Female	8	2	25.00	2	25.00	2	25.00	Nil	Nil	2	25.00
Total	74	37	50.00	37	50.00	2	2.70	35	47.30	37	50.00



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

Category			% of workers covered by											
	Total (A)	Health Insurance			Accident Insurance		rnity efits	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)			
				P	ermanen	t workers				`				
Male	1,369	1,369	100	1,369	100	Nil	Nil	1,369	100	1,369	100			
Female	332	332	100	332	100	332	100	Nil	Nil	332	100			
Total	1,701	1,701	100	1,701	100	332	19.52	1,369	80.48	1,701	100			
				Other t	han Perm	nanent wo	rkers	L						
Male	1,823	1,823	100	1,823	100	Nil	Nil	1,823	100	1,823	100			
Female	72	72	100	72	100	72	100	Nil	Nil	72	100			
Total	1,895	1,895	100	1,895	100	72	3.80	1,823	96.20	1,895	100			

#### 2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.

Benefits	Curr	FY 2022-23 ent Financial	Year	FY 2021-22 Previous Financial Year				
	No. of employees covered as % of total employees	covered as % of total	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority (Y/N/N.A.)		
PF	100	100	Υ	100	100	Υ		
Gratuity	100	100	Υ	100	100	Υ		
ESI	Nil	100	Υ	Nil	100	Υ		
Others - please specify			•	Nil				

#### 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 management is committed to provide all the required accessible infrastructure to the disabled employees. We have high contrast signages in our plant to enhance visibility and ensure clear communication of important safety instructions and information.

# 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.

Gabriel India provides equal employment opportunities, without any discrimination on the grounds of age, colour, disability, marital status, nationality, race, religion, sex, sexual orientation. The Company strives to maintain a work environment that is free from any harassment based on the above considerations. The same is covered under Code of Conduct Policy available at <a href="https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-Code-of-Conduct.pdf">https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-Code-of-Conduct.pdf</a>.

5. Return to work and retention rates of permanent employees and workers who took parental leave.

Gender	Permanent	Employees	Permanent Workers			
	Return to work rate in %	Retention rate in %	Return to work rate in %	Retention rate in %		
Male	100	100	100	100		
Female	100	100	100	100		
Total	100	100	100	100		

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.

Particulars	Yes/No (If yes give the details of the mechanisms in brief
Permanent workers	Yes
Other than permanent workers	Yes
Permanent Employees	Yes
Other than permanent employees	Yes

- The Company has always followed an open-door policy, wherein any employee irrespective of hierarchy have access to the business heads, HR, legal & compliance, senior management, or other such members.
- Individuals can communicate their grievances verbally to their immediate supervisor or manager. Grievances
  can be submitted in writing through an official grievance form available at the HR department or electronically
  via email to the designated grievance email address. We recognise that some individuals may prefer to
  remain anonymous while reporting their grievances. For such cases, a confidential and anonymous reporting
  mechanism, such as a suggestion box or dedicated email address, will be made available.
- In addition to that, a Whistle-Blower Policy has been formulated for employees and Directors to report concerns about unethical behaviour, actual or suspected fraud or violation of the Anand code of conduct policy. Any grievances and feedback related to the policies can be sent to <a href="mailto:secretarial@gabriel.co.in">secretarial@gabriel.co.in</a>.
- The Company has zero tolerance for sexual harassment at the workplace and is compliant with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- The Company also has various online training modules and awareness programmes which sensitise its employees on such issues.
- The Company is committed to redressing every grievance of its employees in a fair and just manner.
- The Company provides various channels of grievance redressal and safeguards employees against any form of victimisation.



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

Category	(Cu	FY 2022-23 rrent Financial Year)		FY 2021-22 (Previous Financial Year)					
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)			
		To	tal Perma	nent Employees					
Male	564	Nil	Nil	596	Nil	Nil			
Female	73	Nil	Nil	84	Nil	Nil			
***************************************	Total Permanent Workers								
Male	1,369	212	15.48	1,333	214	16.05			
Female	332	22	6.62	337	22	6.53			

# 8. Details of training given to employees and workers:

Category			Y 2022-23 t Financial			FY 2021-22 Previous Financial Year				
	Total (A)		a & Safety Sures		On Skill Upgradation		On Health & Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)	(D)	Number (E)	% (E/D)	Number (F)	% (F/D)
				Em	ployees					
Male	630	630	100	564	89.52	647	647	100	596	92.12
Female	81	81	100	73	90.12	84	84	100	84	100
Total	711	711	100	637	89.59	731	731	100	680	93.02
		***************************************		V	orkers		be		b	
Male	3,192	3,192	100	1,369	42.89	2,972	2,972	100	1,333	44.85
Female	404	404	100	332	82.18	361	361	100	337	93.35
Total	3,596	3,596	100	1,701	47.30	3,333	3,333	100	1,670	50.11

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
		·	Employees			
Male	630	564	89.52	647	596	92.12
Female	81	73	90.12	84	84	100
Total	711	637	89.59	731	680	93.02
		•	Workers			
Male	3,192	1,369	42.89	2,972	1,333	44.85
Female	404	332	82.18	361	337	93.35
Total	3,596	1,701	47.30	3,333	1,670	50.11

#### 10. Health and safety management system:

been implemented by the entity? (Yes/No). If yes, the coverage such system?

Whether an occupational health and Yes - A structured approach has been adopted under which a safety management system has framework for safety at Gabriel India Limited has been prepared namely, Gabriel House of Safety Culture. This framework, which consists of six aspects of safety that have been elaborately outlined to achieve a sustainable safety culture, was unveiled in LSIP on April 01, 2022 and is implemented across the plants and office. All plants at Gabriel India Limited are ISO 45001 certified for Health and Safety and all the internationally recognised processes are in place as per the standard. The Company appointed a dedicated Environment, Health and Safety (EHS) officer who ensures compliance with the norms related to employee health and safety for each plant. The employees are trained for EHS continuously as required by ISO14001/ISO45001 certifications. In addition, the training hours for EHS are being monitored by the management during business review meetings. There are regular trainings conducted by the EHS officer at shop floor for safety and security aspect. Induction training of new employees is a routine practice.

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

While continuously employing measures to promote employee well-being and healthcare, a proper hazard identification risk management system has been put in place to ensure continuous improvement of occupational health and safety of the organisation. Hazard Identification Risk Assessment (HIRA) is carried out regularly at all levels in following six steps by a highly skilled Process owner or a Qualified Safety Officer well versed with details of all activities and Safety standards:

- 1. Pre- Assessment preparations
- 2. Pre-Assessment meeting with HSE Leaders
- 3. Conducting interviews
- Walk-Round Tour/Quantification of Hazards
- Evaluation of Hazard/Person/Severity Factors 5.
- Post Evaluation activity
- Whether you have processes for workers to report the work-related Miss Reporting System. hazards and to remove themselves from such risks. (Y/N)

Yes. The Company has put in place Safety Observation and Near

the entity have access to nonoccupational medical and healthcare services? (Yes/ No)

d. Do the employees/ worker of Yes. All the employees of the Company are offered a variety of health and wellness benefits, including medical insurance and accident insurance for the employee and his/her immediate family, which provides financial assistance in the event of an accident or serious illness. Aside from that, Gabriel offers coverage for dependent spouse and children, periodic health checks, wellness programmes, as well as nutritious and subsidised food.



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

Safety Incident/Number	Category	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year	
Lost Time Injury Frequency Rate (LTIFR)	Employees	0.10	0.97	
(per one million-person hours worked)	Workers			
Total recordable work-related injuries	Employees	1	8	
	Workers	"		
No. of fatalities	Employees	Nil	Nil	
	Workers			
High consequence work-related injury or ill-health	Employees	Nil	Nil	
(excluding fatalities)	Workers	"		

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

At Gabriel India, we are continually focused on providing a safe work environment that does not jeopardise our employees' health and well-being. We have implemented various measures to affirm that our work premises are safe for our employees. We have built a framework for safety through a methodical manner known as the Gabriel India House of Safety Culture. This framework consists of six areas of safety that have been meticulously designed to create a sustainable culture of safety first. The framework is currently under implementation. All our plants are certified with the ISO 45001 accreditation for Health and Safety. The Company has assigned an Environment, Health and Safety (EHS) officer to each plant to oversee compliance with the applicable safety standards. As required by ISO14001/ISO45001 certifications, we provide extensive EHS training to our personnel. We place a high emphasis on EHS training and track the training hours in business review meetings. In addition to safety measures, we ensure that all our employees have access to additional healthcare facilities. As part of our benefit offerings, we hold annual health check-ups, eye check-ups, mental health programmes, yoga sessions, and blood donation camps. Our employees are given health insurance cards. For workers who are engaged in functions involving hazardous substances or perform welding operations, a medical check-up is conducted annually.

We ensure regular health monitoring to reduce the risk of employees becoming ill and provide help to employees and their families.

New employee orientation on health and safety issues is a common practice in the Company. Safety awareness sessions include details on the importance of PPEs, Lock Out Tag Out, firefighting, first aid, industrial safety practices and the Company's safety requirements, amongst others. All our employees can use an application called 'MyeNovation' to report any type of safety hazard, such as near misses, unsafe conduct, or situations. The concerned department assesses this daily, and efforts are taken to close the gaps. Furthermore, employees are involved in the development and review of policies and procedures to manage risk. They are consulted when there are any changes that affect workplace health and safety. As a result of our continuous efforts taken towards strengthening health and safety, we have recorded zero fatalities during the year under review. We have state-of-art Occupational Health centres at each location.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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
Working Conditions	Nil	NA	Nil	Nil	NA	Nil
Health & Safety	Nil	NA	Nil	Nil	NA	Nil

#### 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	Internal and External HSE Audit - 100		
Working Conditions	Internal and External HSE Audit - 100		

# 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.

Gabriel tracks accidents rates in all its locations. The overall reduction in health and safety incidences is attributed to the strong commitment of both management and workers to ensure a safe working environment by adhering to the Company's set management approach and adopting a health and safety-first mind-set in the execution of duties. Following corrective actions have been taken and are being continuously monitored for effectiveness.

• Safety curtains for machines to stop the operation when body part is approaching the hazardous area of the machine

#### **Leadership Indicator**

- 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
  - Yes, Gabriel helps in the event of a tragic occurrence, such as death, and has a death relief policy in place for its permanent employees and workers.
- 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company takes great care to ensure that the statutory dues applicable are deducted and deposited by the value chain partners. All compliance is being ensured by regular audit of the supply chain partners as per the checklist defined. Checklist points are as follows:

1		Whether consent to operate under air/water and hazardous waste is available from State Pollution Control Board.
2	Whether ISO 14001/OHSAS 18001 certificate is available?	ISO 14001 / OHSAS 18001 certification
3	Has the plant obtained Factory license?	Factory Licence copy
4		1. Whether Approved Building Plan is available?
	license available?	2. Whether Building Stability Certificate is available?



5	Are all fire safety requirements adequately	1.	Whether Fire NOC is available?
5	met?		
		2.	Whether extinguishers are available in adequate no. and whether they are quarterly checked? Form B?
			Whether Fire hydrant or sprinkler system is available?
6	Whether the plant has an ETP and it is run	1.	Whether ETP available in operating condition?
	as per the conditions mentioned in the consent?	2.	Whether flow meters available for taking water readings at inlet and outlet?
		3.	Whether pH level, ETP flow meter readings and chemical dosing information is maintained in a register?
7	Are all environmental testing conducted regularly as per conditions under consent to operate?	1.	Whether Wastewater parameters testing is conducted by SPCB approved laboratory at least once in a year?
		2.	Whether Ambient Air Quality and Stack monitoring conducted once in a year (Stack monitoring applicable for all stacks including DG)?
		3.	Whether environmental return is filed every year in form 5?
8	Whether the hazardous waste disposal is carried on time as per the guidelines in consent?	1.	Whether Hazardous waste disposal is carried out as per manifest system Form 10 through an approved waste recycler?
			Whether hazardous waste return is filed every year in Form IV?
9	Whether all employees undergo medical tests regularly?	Me	dical test report for employee
10	Is there any child labour employed?	Alle	employees should be of age 18 years and above
11	Whether critical parameters related to electrical safety are complied with?	1.	Are electrical fittings in good condition, plug points used for making electrical connections and wires laid only after proper ducting (No loose wiring should be seen)?
			Are rubber mats provided before electrical panels?
			Are all earth pits painted and numbered and checked yearly?

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

		of affected s/ workers	No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	
Employees	Nil	Nil	Nil	Nil	
Workers	Nil	Nil	Nil	Nil	

Note: The incidents reported in response to Q-11 were minor that did not affect employees/workers to the extent that needed to rehabilitate them.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed		
Health and safety practices	100% of Direct Material Suppliers		
Working Conditions	100% of Direct Material Suppliers		

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Nil

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders











#### **Essential Indicators**

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

Key Stakeholders are identified on the basis of the materiality assessment and influence they have on the Company or on how they are materially influenced by the Company's corporate decisions and the consequences of those decisions. We recognise the importance of identifying and addressing material issues that have a significant impact on our operations, stakeholders and the environment. We actively seek input from a diverse range of stakeholders, including employees, customers, suppliers, local communities and investors. We conduct regular surveys, interviews, focus groups and meetings to gather their feedback and insights. We collect and analyze relevant data on our environmental performance, social impact and governance practices. This data-driven approach enables us to assess our current state, identify trends, and pinpoint areas where improvements are needed.

Based on the stakeholder feedback, internal assessment and data analysis, we conduct a materiality assessment to prioritise the identified issues. The identified material issues are integrated into our strategic planning processes, sustainability goals and reporting frameworks. We strive to align our business strategies and initiatives with the material issues, enabling us to address them effectively and transparently.

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

Stakeholder Group  Whether identified Vulnerable & Marginalised Group (Yes/No)  Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others		Frequency of engagement (Annually/ Half/ yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during engagement	
Shareholders/ Investors	No	<ol> <li>Annual report, ESG report, press releases</li> <li>Investor presentations</li> <li>Corporate website</li> <li>Quarterly &amp; Annual results</li> <li>Social Media/News Paper blication</li> <li>Intimation to stock exchange</li> </ol>	Annually     Annually     Periodically     Quarterly     As and when required	Sharing of key updates, results, management comment on the progress of company including financial and non-financial disclosures



Stakeholder Group	Whether identified Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half/ yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during engagement
Banker	No	Email, meeting and documentation	As and when required	Financial transaction related to business
Employees	No	Mail communication, Conferences, workshops, Publications, newsletters & reports, online portals, employee surveys, Idea management,     One-on-one interactions     Employee engagement Team Building     Townhall meeting with MD	1. Periodically 2. Half Yearly 3. Quarterly 4. Annually	Inform about important advances in the Company.     Help the employees expand their knowledge in the industry.     Getting employee feedback and resolving their issues.
Business Partners	No	Dialogue with sales organisations and coordinating units of importers	Periodically	Provide service to present customers while increasing the potential for future growth.
Customer	No	Interviews, personal visits, publications, mass media & digital communications, plant visits, Support programmes, social media, Conferences and events	Weekly and Quarterly Annually Monthly	Business Survey Feedback Complaints Marketing Sustainability
Communities	No	Community engagement through CSR Activities, Meeting with local people in and around the operating sites	Periodically	CSR Community engagement
Suppliers & service providers	No	Supplier & vendor meets, Workshops & trainings, Audits Policies, IT-enabled information sharing tools and recognition platforms, Dialogue in the context of industry initiatives, joint events, training courses, presentations, Supplier risk assessments	Periodically	Supply of material & services.
Government and Regulatory Bodies	No	Official communication channels     Regulatory audits/ inspections     Environmental compliance     Policy intervention     Good governance	Monthly Annually Periodically Annually	They help and guide in terms of connecting with Govt. Schemes in the same area for increased effectiveness and compliance to applicable rule and regulations.

## **Leadership Indicators**

- 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
  - Gabriel India has established an ESG Committee at Board level. The ESG committee is responsible for keeping the board informed about various developments and seeking input from the Directors. Continuous stakeholder engagement, combined with an in-depth assessment by the ESG committee, aids the organisation in aligning its business with ESG, allowing it to better serve its stakeholders.
- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.
  - Yes, Gabriel India has always maintained a regular and proactive engagement with the Company's key stakeholders, allowing it to effectively work on its ESG strategies and be transparent about the outcomes. In response to current regulations and interactions with stakeholders, the Company performs periodic evaluations to update and re-issue policies as needed.
- 3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.
  - The Company, through its implementing agency, SNS Foundation, is actively engaged in skill development initiatives for women as part of its corporate social responsibility activities. These initiatives aim to empower women by providing them with vocational skills and training opportunities. The focus is on enhancing their employability and economic independence. By promoting skill development among women, the Company contributes to their personal growth, uplifts economically disadvantaged sections of society, and supports gender equality. Additionally, these efforts align with the Company's commitment to social development and sustainable community impact.

#### Principle 5: Businesses should respect and promote human rights







#### **Essential Indicators**

- 1. Employees and workers who have been provided training on human rights issues and policy (ies) of the entity:
  - The Company promotes a culture of fairness and inclusion. It is the policy and practice of the Company to provide equal employment opportunities to everyone. The Company's value system encourages dignity of labour. Its policies and managerial framework ensure that human rights of employees are fully protected.
  - Policies and processes like POSH, Whistleblower, Grievance Redressal, Equal Employment Opportunity, Code of Conduct etc. are in place to protect the human rights of employees.
  - The Company policies are well defined and are informed, trained, and disseminated through the electronic medium.



Category	FY 2022-23 Current Financial Year			FY 2021-22 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	637	637	100	680	680	100
Other than permanent	74	74	100	51	51	100
Total Employees	711	711	100	731	731	100
			Workers		-	
Permanent	1,701	1,701	100	1,670	1,670	100
Other than permanent	1,895	1,895	100	1,663	1,663	100
Total Workers	3,596	3,596	100	3,333	3,333	100

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

Category			Y 2022-2 nt Financia					FY 2021-22 us Financia		
	Total (A)	Mini	ual mum ge to		e than um Wage	Total (D)	Equal Minimum Wage To		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
				E	mployees					
Permanent										
Male	564	Nil	Nil	564	100	596	Nil	Nil	596	100
Female	73	Nil	Nil	73	100	84	Nil	Nil	84	100
Other than Permanent										
Male	66	31	46.97	35	53.03	51	20	39.22	31	60.78
Female	8	6	75.00	2	25.00	Nil	Nil	Nil	Nil	Nil
					Workers	•				
Permanent										
Male	1,369	414	30.24	955	69.76	1,333	127	9.53	1,206	90.47
Female	332	128	38.55	204	61.45	337	12	3.56	325	96.44
Other than Permanent										
Male	1,823	1,823	100	Nil	Nil	1,639	1,544	94.20	95	5.80
Female	72	72	100	Nil	Nil	24	24	100.00	Nil	Nil

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

		Male	Female		
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	
Board of Directors (BoD)	2	₹ 18,985,412	1	₹ 23,264,640	
Key Managerial Personnel	2	₹ 5,740,605	-	-	
Employees other than BoD and KMP	626	₹ 522,600	80	₹ 470,796	
Workers	1,369	₹ 203,049	332	₹ 202,796	

Do you have a focal point No. The Company has covered aspects of human rights such as child labour, Committee) forced labour, occupational safety, prevention of sexual harassment, nonresponsible for addressing discrimination, health and safety of the employees, associates, customers human rights impacts or and societies through its various internal human resource policies which issues caused or contributed states that the employees can address their complaints or grievances to the to by the business? (Yes/No) Human Resource department or to the Senior Management. There shall be no retaliation or reprisal taken against any employee or associate who raises concerns in accordance with the policy. A committee may be formed or delegated to investigate the reported issues. The Committee will be responsible for evaluating the reported issues and ensuring that they are addressed and rectified. In collaboration with Senior Management, the Committee may also recommend a suitable resolution.

Describe the to human rights issues.

internal Gabriel recognises the important role that business can play in ensuring the mechanisms in place to long-term protection of human rights, and the Company is dedicated to upholding redress grievances related the human rights of its employees, communities, contractors, and suppliers in accordance with the International Bill of Human Rights, the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work, and the United Nations Global Compact.

## Number of Complaints on the following made by employees and workers:

Category	Cur	FY 2022-23 rent Financial Y	'ear	FY 2021-22 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	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil



7	consequences to the complainant	While dealing with the complaints as a part of grievance redressal mechanism every care is taken to conduct the enquiry in a peaceful manner for avoiding any stressful conditions. The entire process is carried out in a highly confidential manner. The Company has a Grievance Policy which states that all members of the Grievance Committee and those entrusted to record keeping, as well as any staff member questioned about an issue, are bound by a duty of confidentiality at all times and must keep all paperwork and information exchanged in the process confidential. Harsh or insulting behaviour of anyone participating in or conducting grievance proceedings is not at all tolerated. Any such behaviour will be viewed as misconduct under the Organisation's disciplinary policies and strict actions will be taken against such unethical behaviour.			
8	Do human rights requirements form part of your business agreements and contracts?  (Yes/No)	Yes - human rights requirements form part of Gabriel's Code of Conduct. Suppliers are urged to respect internationally recognised human rights standards and to work towards them in all business activities within their own sphere of influence. Any forced or compulsory labour is prohibited.			
9	Assessment for the Year	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)			
	Child Labour				
	Forced/involuntary labour				
	Sexual Harassment	100%.			
	Discrimination at workplace				
	Wages				
	Others (please specify)				

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

All the plants and offices of the Company were found to fully comply with the requirements and as a result no corrective actions were required on the criteria stated above.

#### **Leadership Indicator**

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

2. Details of the scope and coverage of any Human rights due diligence conducted.

Exclusive Human rights due diligence is yet to be conducted. We are planning to take it up in the coming years.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

No

#### 4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100
Discrimination at workplace	100
Child Labour	100
Forced Labour/Involuntary Labour	100
Wages	100
Others (please specify)	Nil

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

In compliance with Gabriel Code of Conduct, EHS and other regulatory compliance, suppliers are audited and monitored on a variety of sustainability topics through third party and based on that scoring is provided. Continuous evaluation and improvements are being done to improve the sustainability performance of value chain partner.

#### 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	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	1,02,865 GJ	85,284 GJ
Total fuel consumption (B)	1,00,722 GJ	85,678 GJ
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption (A+B+C)	2,03,587 GJ	1,70,962.00 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	6.92 KJ/₹	7.33 KJ/ <b>₹</b>
Energy intensity (optional) - the relevant metric may be selected by the entity	_	_

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 assessment/evaluation/assurance was carried out by an external agency during the year.

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.

Not applicable



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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Ground water	7,862.00	6,782.00
(iii) Third party water	81,764.00	1,40,020.00
(iv) Sea water / desalinated water	Nil	Nil
(v) Others - Municipal Supply	99,210.41	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,88,836.41	1,46,802.00
Total volume of water consumption (in kilolitres)	1,88,836.41	1,46,802.00
Water intensity per ₹ of turnover (Water consumed / turnover)	0.01 L/₹	0.01 L/₹
Water intensity (optional)-the relevant metric may be selected by the entity	-	-

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 assessment/evaluation/assurance carried out by an external agency during the year.

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

Yes, Gabriel India has implemented ZLD at its 3 locations out of 7 viz. Hosur, Chakan, Nashik. The program covers all wastewater from industrial processes in the plants including painting, component cleaning, plating, machining and grinding coolant, backwash for resin-based chemical/water treatment. The existing effluent water treatment plant has been upgraded by adding reverse osmosis to filter the treated effluent water to achieve the water quality suitable for industrial process. Thus, industrial wastewater is being recycled. Also, the wastewater from reverse osmosis is distilled using multi effect evaporator to achieve water quality suitable for industrial process resulting in recycling of water. The dissolved solids in the water are collected in the powder form from evaporator & disposed-off to Pollution Control Board approved Common Hazardous Waste Disposal Site.

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

Parameter	Please	FY 2022-23	FY 2021-22
	specify unit	(Current Financial Year)	(Previous Financial Year)
NOx	Mg/nm³	2,356.32	2,389.38
SOx <sup>4</sup>	Mg/nm³	379.21	385.19
Particulate matter (PM)	Mg/nm³	2,050.46	1,737.26

<sup>&</sup>lt;sup>3</sup>ZLD Implemented at Hosur in October 2014, Chakan in March 2022 and in Nashik March 2022.

<sup>&</sup>lt;sup>4</sup>The entity had 65 stacks in FY2021-22 and 69 stacks in FY 2022-23. Plant at Parwanoo has 2 DG set stacks for which SOx has not been monitored and hence the reported value for SOx is from 63 stacks in FY 2021-22 and 67 stacks in FY 2022-23.

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	
Persistent organic pollutants (POP)		Not being tracked		
Volatile organic compounds (VOC)		Not being tracked		
Hazardous air pollutants (HAP)		Not being tracked		
Others – please specify		Not being tracked		

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 assessment/evaluation/assurance carried out by an external agency during the year.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into $CO_2$ , $CH_4$ , $N_2O$ , HFCs, PFCs, $SF_6$ , $NF_3$ , if available)	tCO <sub>2</sub> e	6,447	5,274
Total Scope 2 emissions (Break-up of the GHG into $CO_2$ , $CH_4$ , $N_2O$ , HFCs, PFCs, $SF_6$ , $NF_3$ , if available)	tCO <sub>2</sub> e	17,284	15,399
Total Scope 1 and Scope 2 emissions per rupee of turnover	gCO₂e/₹	0.81	0.89
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	_

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 assessment/evaluation/assurance carried out by an external agency during the year.

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

Gabriel is constantly improving and innovating ways to reduce consumption and the resulting emissions in the Company's manufacturing processes. The Company has taken the following projects as an effort to reduce Green House Gas (GHG) emissions:

- To reduce GHG emission, the Company has increased the renewable source of energy through roof top solar based power generation and other process optimisation at different operating sites. We are working on the decarbonisation plan which includes the improvement of the energy mix towards the adoption of renewable energy and the replacement of fossil fuels with those with comparatively lesser emissions.
- LED lighting provides high luminous efficiency and increased safety. Fuel consumption by LED lights reduces the CO<sub>2</sub> emission to a greater extent as compared to conventional lights.
- Installation of various types of solar panels at few plants to reduce CO<sub>2</sub> consumption.
- Installation of energy efficient hot water generator to mitigate the climate change and global warming.



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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	6.98	3.31
Bio-medical waste (C)	0.45	1.33
Construction and demolition Waste (D)	Nil	Nil
Battery waste (E)	0.91	0.002
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	463	436
Non-hazardous waste. Please specify, if any. (H) (Breakup by composition i.e., by materials relevant to the sector)- Wooden pallets, cardboard, metal scrap. etc	4,410.29	3,215
Total (A + B + C + D + E + F + G + H)	4,881.63	3,655.64
For each category of waste generated, total waste recoperations (in metric tonnes)	overed through recycling,	re-using or other recovery
Category of waste		
(i) Recycled	4,242.13	3,253.32
(ii) Re-used	Nil	52
(iii) Other recovery operations – Co processing, Incineration with energy recovery	256.117	25
Total	4,498.25	3,330.32
For each category of waste generated, total waste dispo	osed by nature of disposal	method (in metric tonnes)
Category of waste		
(i) Incineration	84.42	94.75
(ii) Landfilling	96.18	230
(iii) Other disposal operations	Nil	Nil
Total	180.60	324.75

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 assessment/evaluation/assurance carried out by an external agency during the year

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.

Gabriel India has made waste management a priority by incorporating the 5R (reduce, reuse, recycle, recover and rot/dispose) waste management principles into Company decision making. Using the principles of the solid waste management hierarchy, the Company encourages its teams to innovate and divert waste. The Company is constantly working to reduce hazardous and non-hazardous waste in its manufacturing sites. Throughout the year, the Company has implemented measures such as recycling waste oil via a change in disposal pathway, which reduces hazardous waste load and recycling ETP sludge, which reduces disposal to landfills. We comply with all the applicable rules and regulation of waste management across the sites.

10. 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.
	Nil	Nil	There are no operating sites in or around ecologically sensitive areas where Forest Clearance is required

11. 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 independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
--------------------------------------------------------	------	-------------------------------------------------------------------------	-----------------------------------------------------------	----------------------

NA. In all areas of its operations, Gabriel is in compliance with the regulatory environmental laws and ethical conduct

12. 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:

The Company is in compliance with all applicable environmental laws.

S. No.	Specify the law / regulation / guidelines which was 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
	Nil	NA	NA	NA

#### **Leadership Indicators**

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	26,048 GJ	15,445 GJ
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	26,048 GJ	15,445 GJ



Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
From non-renewable sources		
Total electricity consumption (D)	76,817 GJ	69,839 GJ
Total fuel consumption (E)	1,00,722 GJ	85,678 GJ
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable (D+E+F)	1,77,539 GJ	1,55,517 GJ

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 assessment/evaluation/assurance carried out by an external agency during the year

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

At all our operating sites effluent is treated through primary, secondary and tertiary system and being reused in the process and domestic purpose.

Par	ameter		FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Wat	ter discharge by desti	nation and level of treatme		·
(i)	To Surface water		Nil	Nil
	- No treatment			
	- With treatment - Treatment	- please specify level of		
(ii)	To Groundwater		Nil	Nil
	- No treatment			
	- With treatment - Treatment	- please specify level of		
(iii)	To Seawater		Nil	Nil
	- No treatment			
	- With treatment - Treatment	- please specify level of		
(iv)	Sent to third-parties		Nil	Nil
	- No treatment			
	- With treatment - Treatment	- please specify level of		
(v)	Others		Nil	Nil
	- No treatment			
	- With treatment - Treatment	- please specify level of		
Tota	al water discharged (i	n kilolitres)	Nil	Nil

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 assessment was carried out by an external agency during the year.

# Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- Name of the area Nashik- Overexploited, Khandsa Overexploited, Dewas Overexploited
- Nature of operations No borewell water used at any location, water is being supplied by govt. agency through municipality.
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Ground water	Nil	Nil
(iii) Third party water	29,895	23,173
(iv) Sea water / desalinated water	Nil	Nil
(v) Others - Municipality	61,709.41	49,233
Total volume of water withdrawal (in kilolitres)	91,604.41	72,406
Total volume of water consumption (in kilolitres)	91,604.41	72,406
Water intensity per rupee of turnover (Water consumed / turnover)	0.003 L/₹	0.003 L/₹
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment	(in kilolitres)	
(i) Into Surface water	Nil	Nil
- No treatment		
<ul> <li>With treatment – please specify level of treatment</li> </ul>		
(ii) Into Ground water	Nil	Nil
- No treatment		
<ul> <li>With treatment – please specify level of treatment</li> </ul>		
(iii) Into Sea water	Nil	Nil
- No treatment		
<ul> <li>With treatment – please specify level of treatment</li> </ul>		
(iv) Sent to third-parties	Nil	Nil
- No treatment		
<ul> <li>With treatment—please specify level of treatment</li> </ul>		
(v) Others	Nil	Nil
- No treatment		
<ul> <li>With treatment – please specify level of treatment</li> </ul>		
Total water discharged (in kilolitres)	Nil	Nil

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 assessment was carried out by an external agency during the year



4. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 3 emissions (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)	Metric tonnes of CO <sub>2</sub> equivalent	Not Done	Not Done
Total Scope 3 emissions per rupee of turnover		Not Done	Not Done
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		Not Done	Not Done

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 assessment being done.

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

NA

6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Use of SaaS Based Energy management system	Energy Meters connected to Central Energy Monitoring System	System will trigger automatic notification for excess energy consumption without manual intervention

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The Company has defined Business Continuity Plan ('BCP') and Disaster Recovery Plan ('DRP') to ensure smooth running of business and operation, safeguarding of the assets, employee/ people/ visitor health safety and compliances. Adequate controls are updated and documented based on the risk factors, government guidelines, notifications issued from time to time. BCP plan outlines the procedures for immediate management level responses to manage the crisis which includes business recovery strategies. DRP plan outlines specific procedures required to recover and restore critical IT systems during such unanticipated disruptive events.

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No adverse impact reported during the reporting period.

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

100 %

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

















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

Gabriel India is affiliated to 1 trade and industry chamber/association.

1. 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	Automotive Components Manufacturers' Association [ACMA]	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
	mpetitive behaviour involving the C	ompany during the reporting period
(2022-23).		

#### Principle 8: Businesses should promote inclusive growth and equitable development





























#### **Essential Indicator**

 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 Number	Date of Notification	Weather conducted by independent external Agency (Yes or No)	Result communicated in Public Domain (Yes/No)	Relevant Weblink
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No such project was initiated in the current financial year which requires Social Impact Assessment.

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

S.No	Name of the Project for which R&R is going	State	District	Number of projects Affected Families	% of PAFs covered by R&R	Amount Paid to PAFs in FY (In ₹)
	Not applicable					

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

We have proper mechanism like mail and other way of communication to receive and redress the grievances of community members through our CSR volunteers. A team of senior management analyse the received grievances and address in time bound manner appropriately.

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

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	77.00%	79.70%
Sourced directly from within the district and neighbouring districts	58.22%	60.33%

#### **Leadership Indicator**

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact Identified	Corrective Action Taken
	NA

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S No.	State	Aspirational district	₹)				
NA as	NA as no CSR projects have been undertaken by Gabriel India in designated Aspirational Districts						
3a	3a Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)						
3b	3b From which marginalised /vulnerable groups do you procure?						
3с	What percentage of total p	otal procurement (by value) does it constitute?					

Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefits Shared Yes or No	Basis of calculating benefits share
		Nil		

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of the Authority	Brief of the case	Corrective Action taken

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Provide education to 400+ school students from 4 Govt. Schools	410 govt. school students aged 7 to 14 years (54% females)	100
2	MEDHAVI Scholarships: Support 11 matriculate girls to complete their Diploma in Mech. Engg.	18 underprivileged girls aged 17 -20 years studying Dip. Engg. in Acropolis Institute of Technology and Research	100
3	Skill 65 youth (male & female) in NSDC's Healthcare Sector Skill Council job role of General Duty Assistant and ensure jobs for 80% trained		100
4	Skill 45 youth (male & female) in NSDC's Healthcare Sector Skill Council job role of Home Health Aide and ensure jobs for 80% trained	27 underprivileged unskilled youth aged 18 to 25 years (96% females)	100
5	Facilitate bank credit for 50 self-help group members to initiate livelihood activity	323 underprivileged women- members of 30 self-help groups	100
6	Skill 500+ female youth and women aged 18 – 55 years in NSDC approved job roles of Asst. Beauty Therapist, Self Employed Tailor etc.	415 underprivileged unskilled youth and women aged 18 to 55 years (98% females)	100
7	Skill 900+ female youth and women aged 18 – 55 years in NSDC approved job roles of Asst. Beauty Therapist, Self Employed Tailor etc.	921 underprivileged unskilled youth and women aged 18 to 55 years (92% females)	100
8	Provide education to 1000+ school students from 9 Govt. schools	1329 govt. school students aged 6 to 16 years (51% females)	100
9	Infra projects at Govt. Sr. Sec. School and Govt. Girls Middle Sch Bisalpur	837 govt. school students aged 11 to 18 years (70% females)	100
10	Provide mobile medical services as preventive health care to 16K+ rural population living in villages around JAWAI Leopard Camp		100



S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
11	Provide daily sanitation services of sweeping of village lanes, regular collection and disposal of garbage from 1270 households	6350 individuals from rural households	100
12	Provide education to 800+ school students from 10 Govt. Schools	994 govt. school students aged 7 to 14 years (46% females)	100
13	Construction of dining shed at Tribal Residential School, Village Rohile & promote micro credit operations with SHGs at Rohile	610 govt. school students aged 6 to 16 years (76% females)	100
14	Scholarships: Ten girls (3 - 7 yrs.) to pursue education at ANAND School	10 underprivileged girls aged 3 to 8 years	100
15	Skill 70+ youth aged 18 – 55 years in NSDC approved job roles of Asst. Beauty Therapist, Self Employed Tailor, Accounts Executive, Domestic Data Entry Operator etc.	youth and women aged 18 to 55 ye	100
16	Skill 30 youth (male & female) in NSDC's Healthcare Sector Skill Council job role of General Duty Assistant and ensure jobs for 80% trained		100
17	Maintain three public parks in partnership with Municipal Council, Parwanoo & Dept. of Forests, Solan		40
18	Provide Mashobara Street -Housekeeping expenses	1 km Area covered in Mashobara street	80

#### Principles 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 response and customer satisfaction are one of the most important factors of Gabriel India. The Company engages with its customers at various platforms to understand their expectations. The Company obtains customer feedback directly or referring to our website on monthly basis and compiles and resolves the issue on priority. Accordingly, corrective measures have been planned and implemented. Customer satisfaction trends are compiled, monitored and reviewed by top management at defined intervals for getting the directives for improvement.

#### Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the products	Nil
Safe and responsible usages	Nil
Recycling and /or safe disposal <sup>1</sup>	Nil

<sup>&</sup>lt;sup>1</sup>Environmental and social parameters relevant to the product, Safe and responsible usage, Recycling and/or safe disposal are not being calculated as percentage of total turnover.

# Number of consumer complaints in respect of following:

	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of Essential Services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other		4		Nil		

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

	Number	Reasons for Recall
Voluntary recalls	N	
Forced recalls	N	II .

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

Yes. Gabriel India follows ISO 27001:2013 framework and is certified for IT services and security of IT Assets and information of Gabriel. The details are provided in the Company's Privacy policy which is available at https://www.anandgroupindia.com/wp-content/uploads/2018/03/DataPrivacyPolicy.pdf and also taken care of by the designated IT Security Grievance Officer.

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 safety of products / services.

Since there were no complaints with respect 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 safety of products / services, no corrective actions are required.



# **Leadership Indicator**

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1	information on products and services	Gabriel India Limited website having all the information related to the products and business and can be accessed at	