

Dated : September 07, 2023

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

Sir,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for the Financial Year 2022-23, which also forms part of the 30th Annual Report of the Company

This is for your information and record.

Thanking You

Yours Truly  
For GNA AXLES LIMITEDGourav Jain  
Company Secretary

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L29130PB1993PLC013684
2.	Name of the listed entity	GNA Axles Limited
3.	Year of incorporation	1993
4.	Registered office address	GNA House, 1-C Chhoti Baradari – II Garha Road, Jalandhar-144001, Punjab
5.	Corporate address	GNA Axles Limited, VPO Mehtiana Phagwara Hoshiarpur Road, Dist. Hoshiarpur-146001, Punjab
6.	E-mail	gjain@gnagroup.com
7.	Telephone	01882-262273-79
8.	Website	<a href="http://www.gnagroup.com/">http://www.gnagroup.com/</a>
9.	Financial year for which reporting is being done	2022-23
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up capital	₹ 214,654,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Gourav Jain – Company Secretary GNA Axles Limited, VPO Mehtiana Dist. Hoshiarpur-146001, Punjab Tel: 01882-262273-79 gain@gnagroup.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis

### 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	Manufacture of auto components	Manufacture of auto components	100.00

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

S. no.	Product/service	NIC code	% of total turnover contributed
1	Axle shafts	29301	76.25
2	Spindles	28132	16.46
3	Other shafts	29301	7.29

### 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	2	1	3
International	NIL	NIL	NIL

### 17. Markets served by the entity:

#### a. Number of locations

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

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

- 53%

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

- The Company operates in a single segment i.e auto components and manufactures components for off-highway, commercial vehicles and SUV segments. The components manufactured by the Company are supplied to OEMs both in the domestic and international markets. The customers include tractor manufacturers, commercial vehicle manufacturers and SUV vehicle manufacturers.

## IV. Employees

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

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

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	441	433	98.18	8	1.81
2.	Other than permanent (E)		NIL			
3.	<b>Total employees (D + E)</b>	<b>441</b>	<b>433</b>	<b>98.18</b>	<b>8</b>	<b>1.81</b>
<b>WORKERS</b>						
4.	Permanent (F)	980	980	100.00	NIL	N.A.
5.	Other than permanent (G)	758	758	100.00		
6.	<b>Total workers (F + G)</b>	<b>1,738</b>	<b>1,738</b>	<b>100.00</b>		

#### b. Differently abled employees and workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	NIL	NIL	N.A.	NIL	N.A.
2.	Other than permanent (E)					
3.	<b>Total differently abled employees (D + E)</b>					
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	NIL	NIL	N.A.	NIL	N.A.
5.	Other than permanent (G)					
6.	<b>Total differently abled workers (F + G)</b>					

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 19. Participation/inclusion/representation of women

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

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

(Disclose trends for the past 3 years)

Particulars	2022-23 (Turnover rate in current financial year) (in %)			2021-22 (Turnover rate in previous financial year) (in %)			2020-21 (Turnover rate in the year prior to the previous financial year) (in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	2	13	2	3	13	3	3	13	3
Permanent workers	5	NIL	5	5	NIL	5	6	NIL	6

## V. Holding, subsidiary and associate companies (including joint ventures)

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

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

## VI. CSR details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- Turnover (in ₹): 1,582.93 Cr (on standalone basis)
  - Net worth (in ₹): 714.75 Cr (on standalone basis)

## 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 whom complaint was received	Grievance redressal mechanism in place (Yes/No)  (If yes, then provide a weblink to the grievance redress policy)	2022-23 (Current financial year)			2021-22 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Investors (other than shareholders)	No	NIL	NIL	N.A.	NIL	NIL	N.A.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Stakeholder group from whom complaint was received	Grievance redressal mechanism in place (Yes/No)  (If yes, then provide a weblink to the grievance redress policy)	2022-23 (Current financial year)			2021-22 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Shareholders	Yes. The same can be reviewed on the following weblink- <a href="https://gnaaxles.in/reports-and-documents.php">https://gnaaxles.in/reports-and-documents.php</a>	13	NIL	N.A.	11	NIL	N.A.
Employees and workers	Yes. However, the policy is available internally for the Company's employees and workers, a copy of the policy shall be made available on receipt of a written request from stakeholders.	11	NIL	N.A.	17	NIL	N.A.
Customers	Yes. The same can be reviewed on the following weblink- <a href="https://gnaaxles.in/contact.php">https://gnaaxles.in/contact.php</a>	NIL	NIL	N.A.	NIL	NIL	N.A.
Value chain partners	Yes. The same can be reviewed on the following weblink- <a href="https://gnaaxles.in/contact.php">https://gnaaxles.in/contact.php</a>	NIL	NIL	N.A.	NIL	NIL	N.A.
Others (please specify)	N.A.	NIL	NIL	N.A.	NIL	NIL	N.A.

**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, and approach to adapt or mitigate the risk along with its financial implications, as per the following format.

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

S. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
2	Responsible supply chain	Risk	The Company always strives to build a responsible supply chain towards which it engages with its supply partners to adopt and implement practices that align with its ESG requirements and policies.	The Company generates local employment by engaging with local suppliers and service providers and actively developing and managing local supply chains around its manufacturing sites.	Negative
3	Waste management	Risk	The Company believes in the principles of the circular economy namely, reduce, reuse and recycle. It strives to minimise the generation of waste from its manufacturing processes and maximise its usage.	Waste at all GNA Axles' units is segregated into hazardous and non-hazardous and disposed of in appropriate ways, while adhering to the applicable safety norms and regulations for each type of waste.	Negative
4	Compliance	Risk	An uninterrupted adherence to applicable regulations and monitoring of upcoming regulations is crucial in the sustenance of GNA Axles.	GNA Axles relentlessly strives to ensure zero non-compliance with regulatory requirements and uses various digital tools to ensure and track regulatory compliance.	Negative
5	Water management	Risk	Clean and fresh water is scarce resource, and it is GNA Axles' duty to conserve water and ensure its adequate availability.	The Company treats its used water in its effluent treatment plants and uses the same for plantations.	Negative
6	Employee well-being	Opportunity	The Company takes care of its employees and ensures their physical, mental, and financial well-being.	NA	Positive
7.	Social responsibility	Opportunity	Social responsibility is enshrined in GNA Axles' founding philosophy. The Company recognises the rights of communities around its operations and upholds these in the various social initiatives through which it engages with them.	NA	Positive

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC principles and core elements.

S. no.	Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y		Y	-	-	Y	-	Y	-
	c. Weblink of the policies, if available.	The Company's policies are available internally and can be shared with the stakeholders on receiving a written request.								
2	Whether the entity has translated the policy into procedures. (Ye/No)	Y	Y	Y	-	-	Y	-	Y	-
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	-	-	Y	-	Y	-
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IATF 16949:2016 ISO 14001:2015								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> <li>Committed to building a responsible and sustainable supply chain through formal assessments</li> <li>Goals to increase renewable energy usage and reduce energy consumption through various initiatives</li> <li>Targeting zero liquid discharge by treating and recycling wastewater</li> <li>Aiming for continuous enhancement of safety practices through training programmes, risk mitigation protocols and robust emergency preparedness</li> <li>Seeking to meet or exceed consumer expectations through prompt issue resolution and feedback incorporation</li> </ul>								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	GNA Axles has shown commitment to building a sustainable supply chain by planning to institute assessments for suppliers based on environmental and social criteria. The 1.3 MW solar plant installation in 2023 will help it progress against its renewable energy goal. LED lighting replacement across facilities is underway to achieve the energy consumption reduction target. For zero liquid discharge, the effluent treatment and wastewater recycling systems have been implemented. Safety training programmes, risk mitigation protocols and emergency preparedness mechanisms have been executed to continually enhance workplace safety.								
<b>Governance, leadership and oversight</b>										
7	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	GNA Axles is committed to integrating environmental, social, and governance factors to build a sustainable business with a positive long-term impact for stakeholders. The Company identifies and mitigates operational and supply chain risks by adopting practices such as renewable energy generation for captive use, minimising emissions, evaluating suppliers on environmental and social aspects, and reducing waste and water consumption through continuous improvement. To support the low-carbon transition, GNA Axles actively engages in R&D on automation and renewable energy. The Board reviews ESG performance to ensure statutory compliance, and the Company is committed to regular reporting. Overall, GNA Axles aims to bring together environmental stewardship, social responsibility, and ethical governance to create sustainable value for all stakeholders.								

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

### 10 Details of review of NGRBCs by the Company:

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

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

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

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



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

**PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE**

**Essential Indicators**

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

Segment	Total no of training and awareness programs held	Topics/principles covered under the training and impact	% age of persons in respective category covered by the awareness program
Board of Directors	1	GNA Axles offers various training programmes throughout the year, such as the Code of Conduct, POSH, whistle-blower policy, and environmental, health & safety.  For example: New joiners are trained on a series of programmes (technical and non-technical) that start with basic environmental, health & safety, as part of the induction programme. There is a coverage rate of 100% for all these training programmes.	100.00
Key Managerial Personnel	1		100.00
Employees other than BOD & KMPs	2		100.00
Workers	4		100.00

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

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

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

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

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

- Yes, GNA Axles has a Code of Conduct for its Directors, Key Managerial Personnel and Senior Management Personnel covering anti-bribery and anti-corruption. This code applies to all employees and failure to comply leads to disciplinary action. The code emphasises professional ethics like trust, transparency, integrity, and credibility. The zero tolerance for bribery and corruption in the code promote lawful and ethical business practices. The code is reviewed periodically and updated as needed. Additionally, GNA Axles has a whistle-blower policy that enables employees to report concerns responsibly. Through its Code of Conduct and whistle-blower policy, GNA Axles upholds ethics and fights corruption.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Particulars	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Number of complaints received in relation to issues of conflict of interest of the Directors	NIL	NIL
Number of complaints received in relation to issues of conflict of interest of the KMPS		

### 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.

- Not applicable

## 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.

Particulars	2022-23 (in %)	2021-22 (in %)	Details of improvements in environmental and social impacts
R&D	NIL	NIL	N.A.
Capex			

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

- GNA Axles advocates for a sustainable supply chain. The Company sources steel from vendors meeting international standards like ISO 9001 and ISO 14001. Looking ahead, it will create a programme to formally assess and include environmental and social impact in supplier selection and management. This shows the Company's commitment to responsible, ethical sourcing across its supply network.

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

- Not applicable

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

- GNA Axles has established robust processes for safe end-of-life reclamation of different waste types:
  - Plastics and packaging waste: Collected and recycled by sending it to registered plastic waste recyclers.
  - E-waste: Collected and sent to authorised e-waste dismantlers and recyclers for scientific disposal.
  - Hazardous waste: Securely stored, transported, and disposed of at Government-approved treatment, storage and disposal facilities as per hazardous waste rules.
  - Other waste: Segregated into recyclables like paper, wood, and metal, among others, which are sent to licenced scrap dealers. Non-recyclable waste is sent to permitted landfill sites.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

The Company focusses on reducing, reusing, and recycling waste wherever possible. By partnering with approved agencies, following regulations, and ensuring environmentally sound waste disposal, GNA Axles safely reclaims all categories of waste produced.

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

- As an automobile ancillary company, Extended Producer Responsibility (EPR) is applicable to the Company's activities. The waste collection plan is in line with the EPR plan submitted to Pollution Control Boards. Steps like waste reduction, reuse, and recycling are taken for efficient resource utilisation. The Company ensures compliance with EPR through mechanisms like collection centres and engagement. This enables the scientific disposal of automotive waste in an eco-friendly manner.

**PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.**

**Essential Indicators**

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

<b>% of employees covered by</b>											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	433	433	100.00	433	100.00	NIL	N.A.	NIL	N.A.	NIL	N.A.
Female	8	8	100.00	8	100.00						
<b>Total</b>	<b>441</b>	<b>441</b>	<b>100.00</b>	<b>441</b>	<b>100.00</b>						
<b>Other than Permanent Employees</b>											
Male						N.A.					
Female											
<b>Total</b>											

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

<b>% of workers covered by</b>											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	980	980	100.00	980	100.00	NA	NA	NIL	NA	NIL	N.A.
Female						N.A.					
<b>Total</b>	<b>980</b>	<b>980</b>	<b>100.00</b>	<b>980</b>	<b>100.00</b>	<b>NA</b>	<b>NA</b>	<b>NIL</b>	<b>NA</b>	<b>NIL</b>	<b>N.A.</b>
<b>Other than Permanent workers</b>											
Male						Health insurance benefits through ESI are provided to the other than permanent workers.					
Female											
<b>Total</b>											

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Benefits	2022-23 (Current financial year)			2021-22 (Previous financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)
PF	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	36.00	100.00	Yes	38.00	100.00	Yes
Others – please specify	N.A.			N.A.		

### 3. Accessibility of workplaces

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

- Yes. While the office premises of GNA Axles have accessibility provisions like elevators, ramps, wheelchairs, and washrooms for differently abled employees, the manufacturing units do not currently include these facilities. The nature of operations makes it challenging for specially abled persons to be part of the manufacturing process. However, the Company explores feasible ways to make the premises more accessible in line with the Rights of Persons with Disabilities Act, 2016.

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

- GNA Axles adopts fair employment practices and values diversity and equal opportunity. The Company provides fair and equal prospects to all applicants and employees, in alignment with the Rights of Persons with Disabilities Act, 2016. The Company has employees and workers with disabilities who are treated at par with other employees and workers as per its equal opportunity policy.

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

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

### 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, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	GNA Axles has a defined grievance redressal mechanism where workers can share issues verbally or in writing with the line in-charge for resolution. If unresolved, the grievance is escalated progressively to the Sectional Head and HR Head for appropriate actions.
Permanent Employees Other than Permanent Employees	At GNA Axles, employees have multiple channels like email, written or verbal communication to share grievances with the respective Head of Department for resolution. Unresolved issues get escalated to HR and senior management including the Executive/Managing Director for final decision-making.

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

Category	2022-23 (Current financial year)			2021-22 (Previous financial year)		
	Total employees/ workers in the respective category	No. of employees/ workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category	No. of employees/ workers in the respective category who are part of association(s) or Union(D)	% (D/C)
<b>Total Permanent Employees</b>	N.A.			N.A.		
Male						
Female						
<b>Total Permanent Workers</b>	N.A.			N.A.		
Male						
Female						

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

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	433	208	48.04	290	66.97	389	210	53.98	265	68.12
Female	8	8	100.00	8	100.00	7	7	100.00	7	100.00
<b>Total</b>	<b>441</b>	<b>216</b>	<b>48.98</b>	<b>298</b>	<b>67.57</b>	<b>396</b>	<b>217</b>	<b>54.80</b>	<b>272</b>	<b>68.68</b>
<b>Workers</b>										
Male	1,738	548	31.53	618	35.56	1,720	490	28.49	568	33.02
Female			N.A.					N.A.		
<b>Total</b>	<b>1,738</b>	<b>548</b>	<b>31.53</b>	<b>618</b>	<b>35.56</b>	<b>1,720</b>	<b>490</b>	<b>28.49</b>	<b>568</b>	<b>33.02</b>

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

Category	2022-23 (Current Financial Year)			2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	433	425	98.15	389	372	95.63
Female	8	7	87.50	7	6	85.71
<b>Total</b>	<b>441</b>	<b>432</b>	<b>97.96</b>	<b>396</b>	<b>378</b>	<b>95.45</b>
<b>Workers</b>						
Male	980	910	92.86	964	915	94.92
Female			N.A.			N.A.
<b>Total</b>	<b>980</b>	<b>910</b>	<b>92.86</b>	<b>964</b>	<b>915</b>	<b>94.92</b>

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 10. Health and safety management system:

- a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?
- Yes, GNA Axles has implemented an occupational health and safety management system with coverage across all its operations. The Company provides medical insurance to employees as part of its health management initiatives. Safety gear like gloves and protective equipment is given to ensure secure working conditions. Facilities have been equipped with fire safety systems including extinguishers, emergency exits, and smoke detectors. Other provisions like elevators, staircases and ergonomic workstation designs also promote occupational well-being.
- b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- GNA Axles undertakes various processes for routine and non-routine hazard identification and risk assessments. These include safety inspection walks, scheduled risk assessments, regular audits, preventative maintenance of equipment, and pre-work assessments before commencing tasks. Together, these methods allow comprehensive evaluation of potential hazards, ensuring risks are promptly identified and addressed through robust safety protocols.
- c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
- Yes, GNA Axles has implemented a reporting card/suggestion scheme where workers can report work-related hazards. Additionally, the Safety Steward Programme trains workers to collect, update and report safety observations, as well as participate in Safety Committee meetings to discuss and address potential on-the-job hazards. This promotes active worker involvement in identifying and resolving safety issues.
- d) Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)
- Yes, the employees have access to comprehensive medical and healthcare services beyond their occupational needs. Minor health issues are treated at onsite dispensaries by trained first-aid staff. For additional care, workers can utilise ESI hospitals or other medical facilities as required, with costs covered by medical insurance.

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

Safety incident/number	Category	2022-23 (Current financial year)	2021-22 (Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	NIL	NIL
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High-consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

- The Company takes a comprehensive approach spanning training, risk mitigation, workplace design, health promotion, preparedness and culture building to safeguard the workforce. To prevent recurrence, each accident is thoroughly analysed to identify root causes and implement corrective actions. Proactively, GNA Axles takes several steps to eliminate potential hazards and risks:
  - Regular leadership reviews of safety processes and performance metrics
  - Safety walkthroughs, toolbox talks and audits to identify hazards
  - Risk assessments to evaluate and control process hazards
  - Comprehensive safety training and induction for all workers
  - Emergency drills and preparedness programmes
  - Health checkups and medical camps
  - Safety inspections of equipment, pressure vessels, and electrical systems
  - Interlocks and machine guarding to control hazards
  - Consequence management protocols to enforce safety accountability

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

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

	2022-23 (Current financial year)			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
Working conditions	NIL	NIL	N.A.	NIL	NIL	N.A.
Health & safety						

### 14. Assessments for the year:

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

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

- GNA Axles has rigorous safety protocols and controls in place to proactively mitigate hazards and ensure workplace safety. Work conditions and risks are regularly reviewed and promptly rectified. Safety initiatives include job hazard analysis, engineering and administrative controls, proper PPE, safety training, incident investigation, auditing, and implementing industry best practices.

## PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL THEIR STAKEHOLDERS.

### Essential Indicators

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

- GNA Axles identifies its key stakeholders through consultations between functional heads, business leaders, and directors, leveraging its longstanding presence as an established enterprise serving customers, investors, shareholders, communities, suppliers and partners. The Company has mapped key stakeholders, including promoters, employees, customers, associates, investors, lenders, suppliers, regulators, local communities, and CSR agencies. It values all stakeholders and respects their interests and concerns.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (annually/half yearly/quarterly/others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> <li>Emails</li> <li>1:1 meeting, plant meetings, townhalls</li> <li>Performance reviews</li> <li>Employee engagement</li> </ul>	Ongoing basis	To keep employees informed through operational and strategic updates, offer learning opportunities, promote diversity and inclusion, build a strong safety culture with safe work practices, and improve employee engagement
Customers	No	<ul style="list-style-type: none"> <li>Meetings</li> <li>Project-related discussions, project management reviews</li> <li>Mailers, newsletters, brochures</li> <li>Surveys</li> </ul>	Need-based	To help understand business challenges and identify opportunities to improve the Company's offerings
Investors	No	<ul style="list-style-type: none"> <li>Press releases and media interactions</li> <li>Emails, SMS, newspaper publications</li> <li>AGM, general meetings, meeting notices</li> <li>Stock exchange filings</li> <li>Updates on the Company's website</li> </ul>	Ongoing basis	To explain financial results and other updates, address investor and analyst queries about Company operations, and gain insights into shareholder expectations
Suppliers	No	<ul style="list-style-type: none"> <li>Individual meetings, conferences</li> <li>Emails, telephone/conference calls</li> <li>Supplier visits</li> </ul>	Ongoing and need-based	Enables alignment on values, strategy, and operational priorities and helps resolve operational issues
Regulators	No	<ul style="list-style-type: none"> <li>Project review meetings</li> <li>Surveys</li> <li>Field visits</li> <li>Press releases and media interactions</li> </ul>	Need-based	To understand areas for sustainable development, communicate the Company's performance and strategy, and share and contribute thought leadership and insights into public policy and business concerns
Local communities	Yes	<ul style="list-style-type: none"> <li>Field visits and meetings</li> </ul>	Ongoing	Enables corporate social responsibility activities, grievance redressal, and identifying social needs to promote community welfare



### 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 in the following format.

Category	2022-23 (Current Financial Year)			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)
<b>Employees</b>						
Permanent	441	50	11.34	396	50	12.63
Other than permanent	N.A.			N.A.		
<b>Total employees</b>	<b>441</b>	<b>50</b>	<b>11.34</b>	<b>396</b>	<b>50</b>	<b>12.63</b>
<b>Workers</b>						
Permanent	980	150	15.31	964	150	15.56
Other than permanent	758	NIL	N.A.	756	NIL	N.A.
<b>Total workers</b>	<b>1,738</b>	<b>150</b>	<b>8.63</b>	<b>1,720</b>	<b>150</b>	<b>8.72</b>

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

Category	2022-23 (Current financial year)					2021-22 (Previous financial year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	441	NIL	N.A.	441	100.00	396	NIL	N.A.	396	100.00
Male	433			433	100.00	389			389	100.00
Female	8			8	100.00	7			7	100.00
Other than permanent	N.A.									
Male	N.A.									
Female	N.A.									
<b>Workers</b>										
Permanent	980	NIL	N.A.	980	100.00	964	NIL	N.A.	964	100.00
Male	980			980	100.00	964			964	100.00
Female	NIL			NIL	N.A.	NIL			NIL	N.A.
Other than permanent	758	710	93.67	48	6.33	756	718	94.97	38	5.03
Male	758	710	93.67	48	6.33	756	718	94.97	38	5.03
Female	N.A.									

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (in ₹ Lacs per annum)	Number	Median remuneration/salary/wages of the respective category (in ₹ Lacs per annum)
Board of Directors (BoD)	6	172.36	0	0
Key Managerial Personnel	2	13.11	0	0
Employees other than BoD and KMP	431	2.82	8	3.93
Workers	980	1.34	0	0

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

- Yes. GNA Axles has a dedicated team responsible for addressing human rights issues related to the business. This team investigates grievances, and determines appropriate actions based on the nature of each issue.

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

Employees can bring any work-related or rights issues to the attention of the HR & Personnel Head. They will investigate, take appropriate corrective action, and inform the employee of the resolution. This process enables the prompt and fair resolution of worker grievances.

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

	2022-23 (Current financial year)			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
Sexual harassment	NIL	NIL	N.A.	NIL	NIL	N.A.
Discrimination at workplace						
Child labor						
Forced labor/involuntary labor						
Wages						
Other human rights related issues						

### 7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

- GNA Axles is committed to providing a safe and hygienic working environment for all employees. The Company has zero tolerance for any form of harassment at the workplace. It has instituted a Policy for Prevention, Prohibition and Redressal of Sexual Harassment in line with The Companies Act, 2013. An Internal Complaints Committee has been constituted to inquire into sexual harassment complaints, while ensuring confidentiality. Complainants are assured complete protection against any victimisation or adverse action.

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

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

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 9. Assessments for the year:

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

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

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

## PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

### Essential Indicators

Parameter	2022-23 (Current financial year)	2021-22 (Previous financial year)
Total electricity consumption (A) (in GJ)	404,015.69	369,794.16
Total fuel consumption (B) (in GJ)	7,196.40	10,439.02
Energy consumption through other sources (C)	NIL	NIL
Total energy consumption (A+B+C) (in GJ)	411,212.09	380,233.18
Energy intensity per rupee of turnover (Total energy consumption in GJ/turnover in Cr rupees.)	259.78	299.29
Energy intensity (optional) – the relevant metric may be selected by the entity	N.A.	N.A.

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

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

- The PAT scheme of the Government of India is not applicable to the Company.

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

Parameter	2022-23 (Current financial year)	2021-22 (Previous financial year)
(i) Surface water	NIL	NIL
(ii) Groundwater	NIL	NIL
(iii) Third party water (in KL)	142,715.00	135,050.00
(iv) Seawater/desalinated water	NIL	NIL
(v) Others	NIL	NIL
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	142,715.00	135,050.00
<b>Total volume of water consumption (in kilolitres)</b>	106,520.00	102,200.00
<b>Water intensity in KL per Cr rupee of turnover</b>	67.29	80.44
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	N.A.	N.A.

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

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 4 Has the entity implemented a mechanism for zero liquid discharge? if yes, provide details of its coverage and implementation.

- Yes, GNA Axles has implemented a zero liquid discharge mechanism through an effluent treatment plant and sewage treatment plant. This system treats all industrial wastewater and recycles it for the irrigation of plantations. By reusing the treated effluents, the Company achieves zero liquid discharge from its operations, conserving water resources and minimising environmental impact.

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

Parameter	Please specify unit	2022-23 (Current financial year)	2021-22 (Previous financial year)
NOx	N.A.	NIL	NIL
Sox			
Particulate matter (PM)	mg/Nm <sup>3</sup>	105	99
Persistent organic pollutants (POP)	N.A.		
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify		NIL	NIL

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, the name of the external agency-

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

Parameter	Unit	2022-23 (Current financial year)	2021-22 (Previous financial year)
Total Scope 1 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)	tCO <sub>2</sub> e	521.74	768.75
Total Scope 2 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)	tCO <sub>2</sub> e	92,025.80	84,230.89
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO <sub>2</sub> e/Cr rupee of turnover	58.47	66.90
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		N.A.	

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, the name of the external agency-

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

- GNA Axles has implemented multiple sustainability initiatives to reduce greenhouse gas emissions and energy usage. In 2023, the Company set up a 1.30 MW solar power plant to increase its reliance on renewable energy. Additionally, GNA Axles has undertaken an LED light replacement project, switching out all CFL bulbs to more energy-efficient LED lighting. This is expected to generate significant electricity savings. The manufacturing process has transitioned from using furnace oil for heating to electricity, reducing emissions. Furthermore, GNA Axles has started utilising treated wastewater from its effluent treatment plant to irrigate plantations rather than relying on freshwater.

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

Parameter	2022-23 (Current financial year)	2021-22 (Previous financial year)
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)	NIL	NIL
Battery waste (E)		
Radioactive waste (F)		

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Parameter	2022-23 (Current financial year)	2021-22 (Previous financial year)
<b>Other hazardous waste (in MT)</b>		
• Crude oil	6.62	1.14
• Waste or residues containing oil	30.77	15.29
• Chemical sludge from waste water treatment	0.29	0.27
Other non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. materials relevant to the sector)	NIL	NIL
<b>Total (A+B + C + D + E + F + G + H) (in MT)</b>	37.68	16.70
<b>Category of waste</b>		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations	NIL	NIL
<b>Total</b>		
<b>Category of waste</b>		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations	NIL	NIL
<b>Total</b>		

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

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

- GNA Axles has established rigorous waste management protocols. Plastics and packaging materials are gathered and repurposed through accredited recyclers. Electronic waste is systematically dismantled and reused by approved recycling specialists. Dangerous waste is securely contained, conveyed, and processed at authorised disposal sites following legal guidelines. Remaining trash is sorted, with reusable materials like paper, lumber, and metals transported to certified dealers, while non-reusable scraps are directed to sanctioned landfills. Any ensuing hazardous waste is strictly handled per regulations.

**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.
None of the Company's operations or offices are present in or around ecologically sensitive areas			

**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 an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
Not applicable					

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

- 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:

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

**PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.**

**Essential Indicators**

1. a. **Number of affiliations with trade and industry chambers/associations.**
  - Eight
- b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.**

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

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

Name of authority	Brief of the case	Corrective action taken
N.A.		

**PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.**

**Essential Indicators**

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

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
The Company undertakes its CSR activities through its CSR policy. However, the Company has not conducted any Social Impact Assessments (SIA), as the same is not applicable as per the rules.					

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

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

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

- GNA Axles values open communication with the communities in which it operates. The Company has established multiple channels such as written letters, emails, and regular community meetings to receive feedback and complaints. All grievances are reviewed by its team and appropriate action is taken to address issues in a timely and respectful manner.

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

	2022-23 (Current financial year)	2021-22 (Previous financial year)
Directly sourced from MSMEs/small producers	12	14
Sourced directly from within the district and neighboring districts	78.73	87.50

### PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

#### Essential Indicators

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

- At GNA Axles, customer satisfaction is core to its mission. The Company provides multiple channels for consumer complaints and feedback, promptly investigating issues, implementing remedies, and following up to ensure satisfaction. Moreover, it analyses trends in feedback to identify areas for improvement that get fed back to its product teams, enabling continuous enhancement and exceeding consumer expectations.

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

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

3. Number of consumer complaints in respect of the following

	2022-23 (Current financial year)			2021-22 (Previous financial year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	NIL	NIL	N.A.	NIL	NIL	N.A.
Advertising						
Cybersecurity						
Delivery of essential services						
Restrictive trade practices						
Other						

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

	Number	Reasons for recall
Voluntary recalls	NIL	
Forced recalls		

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

If available, provide a weblink to the policy.

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

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

- Not applicable