

Date: July 23, 2024

BSE Limited 25 th 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)
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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 2023-24 which also forms part of the Annual Report for the financial year 2023-24 submitted to the Exchanges vide letter dated July 23, 2024.

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	L34101PN1961PLC015735
2	Name of the Company	GABRIEL INDIA LIMITED
3	Year of Incorporation	1961
4	Registered office address	29th Milestone, Pune-Nashik Highway, Village Kuruli, Taluka Khed, Pune – 410501
5	Corporate office address	29th Milestone, Pune-Nashik Highway, Village Kuruli, Taluka Khed, Pune – 410501
6	E-mail id	secretarial@gabriel.co.in
7	Telephone	2135670161
8	Website	https://www.anandgroupindia.com/gabrielindia
9	Financial year for which reporting is being done	FY 2023-24
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 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, Taluka Khed, Village Kuruli, Distt. Pune 410 501 Maharashtra India Email: secretarial@gabriel.co.in Contact: 02135-610714
13	Reporting Boundary	Standalone basis
14	Name of assurance provider	Gabriel India does not fall among the top 150 companies as per market capitalisation as of March 31, 2024.
15	Type of assurance obtained	

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II. Products/services**16. Details of business activities (accounting for 90% of the turnover):**

S. No	Description of main activity	Description of business activity	% of turnover
1	Manufacturing	Manufacture of Shock absorbers, Struts and Front forks	97.79%
2	Trading	Trading of Automobile components	1.40%

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

S. No	Product/Service	NIC Code	% of total turnover contributed
1	Shock absorbers, Struts & Front forks	29301	97.79%

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

Location	Number of plants	Number of offices	Total
National	10	1	11
International	0	1	1

19. Markets 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?

3.08%

c. A brief on types of customers

Gabriel India has strategically expanded its production capacity and diversified its product range through dedicated Strategic Business Units (SBUs), enhancing its responsiveness to customer demands. With a customer-centric approach, the Company operates four SBUs: Two- and Three-wheelers, Passenger Cars, Commercial Vehicles and Railways, and Aftermarket. Each SBU focuses on bespoke product development to meet specific customer needs.

Under the leadership of a committed Chief Operating Officer (COO), Gabriel India promotes responsible manufacturing, collaborative product development, and innovative solutions.

The Company has forged partnerships with numerous Original Equipment Manufacturers (OEMs) across segments such as Two- and Three-wheelers, Passenger Cars, Commercial Vehicles, and Railways, mitigating industry risks effectively. Furthermore, Gabriel India is actively expanding its presence in exports and the aftermarket to strengthen its market penetration.

IV. Employees

20. Details as on March 31, 2024

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	725	646	89.10%	79	10.90%
2	Other than Permanent (E)	46	33	71.74%	13	28.26%
3	Total employees (D+E)	771	679	88.07%	92	11.93%
WORKERS						
1	Permanent (F)	1691	1303	77.05%	388	22.95%
2	Other than Permanent (G)	1950	1867	95.74%	83	4.26%
3	Total workers (F+G)	3641	3170	87.06%	471	12.94%

Note: Apprentices included under NAPS have not been considered in the list. Numbers of NAPS as on March 31, 2023 were 312 while on March 31, 2024, the total number under NAPS was 256.

b. Differently abled employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3	Total differently abled employees (D+E)	Nil	Nil	Nil	Nil	Nil
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	1	1	100%	Nil	Nil
2	Other than Permanent (G)	6	6	100%	Nil	Nil
3	Total differently abled workers (F+G)	7	7	100%	Nil	Nil

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	7	4	57.14%
Key Management Personnel	2	Nil	Nil

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22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.46	26.32	24.66	23.15	22.52	23.08	7.18	19.11	8.68
Permanent Workers	50.15	50.83	50.29	43.55	62.92	47.38	30.17	50.16	34.91

V. Holding, subsidiary and associate companies (including joint ventures)**23. a. Names of holding / subsidiary / associate companies / joint ventures:**

S. No.	Name of Holding/Subsidiary/Associate Companies/Joint Venture (A)	Indicate whether Holding/Subsidiary/Associate/Joint Venture	% Of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1	Asia Investments Private Limited	Holding	52.64%	No
2	Inalfa Gabriel Sunroof Solutions Private Limited	Subsidiary	100.00%	No
3	Gabriel European Engineering Center	Subsidiary	100.00%	No

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

ii. Turnover (in ₹) 33,647,864,797.27

iii. Net worth (in ₹) 10,086,491,331.21

VII. Transparency and Disclosures Compliances**25. Complaints/grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC)**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
		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	The ESG feedback register is available at the gate. Additionally, Gabriel India Limited provides a dedicated email address for sustainability grievances at sustainability@gabriel.co.in . Communities can also reach out through https://www.anandgroupindia.com/gabrielindia/contact-us/ .	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes, https://www.anandgroupindia.com/gabrielindia/contact-us/	Nil	Nil	-	Nil	Nil	-

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
		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/ldr	110	Nil	-	217	Nil	-
Employees and workers	The Company has an ERM Committee and an ethics complaint helpline available for its employees and workers.	2	Nil	-	Nil	Nil	-
Customers	Yes, https://www.anandgroupindia.com/gabrielindia/contact-us/	117	Nil	-	145	Nil	-
Value Chain Partners	Yes, https://www.anandgroupindia.com/gabrielindia/contact-us/ anandethicshelpline. integritymatters.in	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Yes, https://www.anandgroupindia.com/gabrielindia/contact-us/	Nil	Nil	-	Nil	Nil	-

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

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

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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	Investment in Clean Technology	Opportunity	Clean technology investments underscore the Company's commitment to sustainability and carbon footprint reduction. These initiatives aim to build a positive reputation and strengthen brand credibility. Implementing cleaner technology is anticipated to optimise resource utilization, thereby boosting profitability.	Not applicable	Positive
		Risk	Not investing in clean technology will increase the carbon footprint of the Company. Not meeting carbon reduction targets may lead to loss of business since more and more customers have started giving targets to their suppliers to reduce carbon footprint.	The Company adopts an approach to assess the carbon footprint of new machines/processes during procurement, emphasising the sourcing of green energy	Negative
2	Water Stewardship	Opportunity	Gabriel India's plants have a substantial water demand. Water stewardship is gaining prominence among stakeholders, including customers, investors, and communities. Adopting sustainable water practices supports global goals for water security, conservation, and equitable access to water resources.	Not applicable	Positive
		Risk	Failure to implement water stewardship may result in the depletion of community water resources, potentially causing shortages in operational areas and tarnishing the Company's reputation.	The Company employs a strategy to evaluate water consumption of new machines/processes during procurement, while also optimising water use in existing processes and recycling wastewater to conserve fresh water.	Negative

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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)
3	Waste Management	Opportunity	Waste management presents a notable opportunity for the Company to enhance resource efficiency. Current initiatives include waste reduction, reuse, and recycling, which support resource conservation and minimise environmental impact. These practices aim to reduce waste generation and lower associated emissions from waste disposal, including landfill emissions and incineration.	Not applicable	Positive
		Risk	The absence of waste management through reuse, recycling, and reduction will impact profitability, as it necessitates the use of new virgin materials for each product manufactured.	The Company adopts a strategy that emphasises waste reduction in manufacturing processes and promotes the reuse and recycling of packaging materials, aiming to eliminate corrugated cardboard boxes and plastics. This approach not only reduces costs but also conserves resources.	Negative
4	Energy and Emissions Management	Opportunity	Managing energy consumption and reducing greenhouse gas emissions is critical for addressing climate change and remains a top priority for the Company. Implementation of energy-efficient technologies, equipment, and processes can effectively decrease energy consumption and Scope 1 emissions. Additionally, adopting renewable energy sources for electricity directly contributes to reducing Scope 2 emissions.	Not applicable	Positive

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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)
		Risk	Inadequate energy management could impact profitability, while failure to manage emissions may result in non-compliance with customers' carbon reduction expectations, potentially leading to business loss.	Company has an approach of evaluating the energy efficiency & GHG emissions of the new machines/ processes being procured while optimising the energy consumption in the existing processes/ machine along with sourcing of cost-effective green energy	Negative
5	Sustainable Products and Services	Opportunity	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.	Not applicable	Positive
		Risk	Neglecting to design and deliver sustainable products could result in losing business, as customer expectations increasingly favour products that are recyclable and have minimal environmental impact.	Company has an approach of aligning to the customer expectations and using recyclable material in its products.	Negative

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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)
6	Environmental Risk Management	Risk	Environmental regulations are becoming increasingly stringent across the globe. Effective environmental risk management ensures compliance with these regulations, preventing legal issues, penalties, and reputational damage.	To mitigate environmental risks, the Company has in place a clearly articulated risk management framework, which enables us to identify, assess, categorise, address and mitigate all relevant risks through a well-formulated process with defined roles and responsibilities assigned at every stage. It is structured to ensure continuous mapping and categorisation of the risks, their regular monitoring, tracking, review and mitigation through a well laid-out governance and process framework.	Negative
7	Responsible Procurement	Opportunity	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

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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)
		Risk	Failing to adhere to sustainable procurement practices will amplify environmental impact and contribute to unethical behaviour within the supply chain. Inability to mitigate environmental impact could result in business losses, as reducing environmental footprint has become a customer expectation. Moreover, complicity in unethical practices could tarnish the Company's reputation.	The Company has an approach to positively impact the environment & influence ethical behaviour in the supply chain through due diligence based on ISO 26000 standard.	Negative
8	Biodiversity	Opportunity	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
		Risk	Failure to support biodiversity conservation efforts could negatively impact the Company's standing in society. Additionally, not aligning products with biodiversity principles could lead to missed opportunities for innovation and competitiveness.	The Company has an approach of maintaining the biodiversity itself in its premises more than the Government requirement. In addition, the Company is progressing towards nature friendly products by eliminating plastic from packaging, using reusable packaging, recyclable raw material, etc.	Negative

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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)
9	Employee well-being & development	Opportunity	<ul style="list-style-type: none"> • Increased Employee Engagement & Productivity: Employees who are happy, healthy, and well-developed are more engaged, productive, and less likely to turnover. • Enhanced Innovation & Creativity: A diverse and well-trained workforce cultivates a culture of innovation, leading to effective problem-solving and creative solutions. • Improved Customer Satisfaction: Engaged and empowered employees deliver superior customer service, resulting in higher satisfaction and loyalty. • Reduced Absenteeism & Turnover: Prioritising employee wellbeing reduces absenteeism due to illness and turnover rates. • Stronger Employer Brand: Demonstrating a commitment to employee wellbeing and development attracts top talent and strengthens the Company's employer brand 	Not applicable	Positive

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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)
		Risk	<ul style="list-style-type: none"> • Decreased Productivity & Performance: Disengaged, stressed, or untrained employees are less productive and may not perform at their best. • High Employee Turnover: If employees feel undervalued or lack growth opportunities, they are more likely to leave for better opportunities. • Increased Absenteeism & Presenteeism: Unhappy or unhealthy employees may miss work more often, and those who come may be physically present but mentally disengaged. • Low Morale & Workplace Conflict: Poor working conditions and lack of development can lead to low morale, decreased collaboration, and conflict among employees. • Increased Healthcare Costs: Stress and unhealthy lifestyles can lead to higher healthcare costs for both employees and the Company. 	<p>Work-Life Balance Initiatives: Promote healthy work-life balance with flexible work time arrangements.</p> <p>Recognition & Rewards: Recognise and reward employee achievements to boost morale and motivation.</p> <p>Career Development Opportunities: Provide career development programmes, training opportunities, and mentorship programmes to help employees grow within the Company.</p> <p>Competitive Compensation & Benefits: Offer competitive compensation packages and benefits to attract and retain top talent.</p> <p>Positive Work Environment: Foster a positive work environment with strong leadership, open communication, and opportunities for collaboration.</p> <p>Wellbeing Programmes: Implement employee wellbeing programmes that address physical and mental health, stress management, and healthy lifestyle choices.</p> <p>Flexible Work Arrangements: Offer flexible work arrangements to allow employees to manage personal commitments and achieve a better work-life balance.</p>	Negative

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				<p>Healthy Workplace Culture: Promote a culture of health and safety by encouraging physical activity, healthy eating habits, and open communication about employee concerns.</p> <p>Open Communication & Feedback: Encourage open communication and regular feedback loops to address employee concerns and build trust.</p> <p>Health & Wellness Programmes: Offer preventive health screenings, wellness programmes, and access to health resources to promote healthy habits.</p> <p>Employee Assistance Programmes (EAPs): Offer confidential employee assistance programmes to support employees with personal challenges that may impact their work performance or health.</p>	

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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)
10	Occupational Health and Safety	Risk	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.	<p>The Company has implemented the following measures to minimise risks:</p> <ul style="list-style-type: none"> • The Company has put in place several safeguards to ensure that the staff are safe on the job. • It has built a framework for safety through a methodical manner known as the Gabriel India House of Safety Culture. • All the employees can use an application called 'Myennovation' to report any type of safety hazard, such as near misses, unsafe conduct, or situations. • As required by ISO 14001/ISO 45001 certifications, the Company provides extensive EHS training to all personnel. • 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. 	Negative

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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)
11	Diversity, Inclusion & Non-Discrimination	Opportunity	A company seen as promoting D&I attracts a wider talent pool, fosters customer loyalty, & improves public image. Diverse teams bring a wider range of perspectives, leading to more creative solutions & better decision making. When employees feel valued & respected, they're more engaged, productive, & less likely to leave. Strong D&I practices help ensure non-discrimination.	Not applicable	Positive
		Risk	<p>Legal Issues: Poorly implemented D&I initiatives can lead to lawsuits alleging discrimination or unfair hiring practices.</p> <p>Unintended Bias: Unconscious bias can still influence hiring & promotion decisions, even with D&I programmes in place.</p> <p>Employee Resistance: Some employees may resist changes aimed at promoting D&I, fearing a loss of status or opportunity.</p> <p>Metrics & Measurement: Measuring the effectiveness of D&I initiatives can be challenging, making it difficult to track progress.</p>	<p>The Company has following approach:</p> <p>Legal Issues:</p> <p>Regular Training: Conduct unconscious bias training for all employees, including leadership, to raise awareness & reduce biased decision-making.</p> <p>Unintended Bias:</p> <p>Mentorship Programmes: Mentorship programmes to support & guide diverse employees in their career development.</p> <p>Employee Resistance:</p> <p>Focus on Benefits: Highlight the positive impacts of D&I on the Company culture, innovation, & overall success.</p> <p>Metrics & Measurement:</p> <p>Track Diversity Data: Monitor key metrics like demographics in hiring, promotions, & leadership positions.</p>	Negative

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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)
12	Human Rights & Labour Relations	Opportunity	<p>Improved Brand & Reputation: Companies with strong human rights & labour practices attract & retain top talent, build customer loyalty, & enhance brand image.</p> <p>Increased Market Access: Consumers are increasingly demanding ethical products & services, making strong human rights practices a key differentiator.</p> <p>Enhanced Innovation & Productivity: A diverse & empowered workforce fosters creativity, leading to better problem-solving & improved productivity.</p> <p>Compliance with Regulations: Strong human rights & labour practices ensure compliance with evolving national & international regulations.</p>	Not applicable	Positive
		Risk	<p>Legal Issues: Violations of human rights or labour laws can lead to fines, lawsuits, & reputational damage.</p> <p>Consumer Backlash: Public scrutiny & consumer boycotts can severely impact a company's bottom line if human rights violations are revealed.</p> <p>Labour Unrest: Poor working conditions & unfair labour practices can lead to worker strikes & protests, disrupting operations.</p>	<p>Legal Issues: Human Rights Due Diligence: Implement a robust human rights due diligence process to identify, prevent, mitigate, & account for potential human rights impacts throughout your operations & supply chains.</p> <p>Compliance Programmes: Develop & enforce comprehensive compliance programmes that address human rights & labour laws.</p> <p>Regular Training: Conduct regular training for employees, including management, on human rights principles & responsible business practices.</p>	

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			<p>Operational Disruptions: Neglecting human rights can lead to worker turnover, absenteeism, & decreased morale, impacting productivity.</p>	<p>Consumer Backlash: Transparency & Reporting: Be transparent about your human rights & labour practices through regular reporting & stakeholder engagement. Grievance Mechanisms: Establish accessible & effective grievance mechanisms for workers to raise concerns about human rights violations. Independent Verification: Consider independent verification of your human rights practices to build public trust. Labour Unrest: Open Communication: Maintain open communication channels with employees to address concerns & foster trust. Collective Bargaining: Respect the right to freedom of association & collective bargaining for workers. Fair Labour Practices: Ensure fair wages, benefits, & working conditions to create a positive work environment. Operational Disruptions: Invest in Employee Wellbeing: Invest in programmes that promote employee health, safety, & well-being to foster a positive work environment.</p>	<p>Negative</p>

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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)
				Diversity & Inclusion: Build a diverse & inclusive workplace culture where employees feel valued & respected. Empowerment & Skill Development: Empower employees through training & development opportunities to enhance their skills & productivity.	
13	Talent Recruitment & Retention	Opportunity	<p>Access to Top Talent: Effective recruitment strategies attract skilled and qualified individuals, leading to a competitive edge in the marketplace.</p> <p>Enhanced Innovation & Creativity: A diverse and talented workforce fosters a culture of innovation, resulting in better problem-solving and development of creative solutions.</p> <p>Improved Productivity & Performance: The right people in the right roles can significantly boost productivity, efficiency, and overall business performance.</p> <p>Reduced Costs: Lower employee turnover translates to reduced costs associated with recruitment, onboarding, and lost productivity during training periods.</p> <p>Stronger Employer Brand: A reputation for attracting and retaining top talent enhances your employer brand and attracts a wider pool of qualified candidates in the future.</p>	Not applicable	Positive

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		Risk	<p>Skills Gap & Shortages: Difficulty attracting candidates with the necessary skills can lead to a skills gap and hinder ability to operate effectively.</p> <p>High Employee Turnover: Disrupts workflows, impacts team dynamics, and increases recruitment costs.</p> <p>Decreased Employee Engagement & Morale: Low morale among existing employees can further hinder retention efforts and impact overall productivity.</p> <p>Loss of Institutional Knowledge: When experienced employees leave, valuable knowledge and expertise can be lost, hindering innovation and continuity. Negative Impact on Employer Brand: A reputation for high turnover can make it harder to attract top talent in the future.</p>	<p>Skills Gap Analysis: Conduct regular skills gap analyses to identify current and future skills needs within the organisation.</p> <p>Reskilling & Upskilling Programmes: Invest in reskilling and upskilling programmes to equip existing employees with the skills needed for future roles.</p> <p>Partnerships with Educational Institutions: Collaborate with educational institutions to develop targeted training programmes and attract graduates with relevant skills.</p> <p>Competitive Compensation & Benefits: Offer competitive compensation packages and benefits that are attractive to top talent and align with industry standards.</p> <p>Positive Work Environment: Foster a positive work environment that prioritises employee well-being, offers growth opportunities, and promotes work-life balance.</p> <p>Employee Recognition & Rewards: Implement employee recognition programmes and reward systems that acknowledge and value employee contributions.</p> <p>Open Communication & Feedback: Encourage open communication and regular feedback loops to address employee concerns and build trust.</p>	Negative

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				<p>Succession Planning: Develop a comprehensive succession plan to identify and groom potential replacements for key positions as employees near retirement.</p> <p>Retention Strategies for Senior Employees: Offer targeted retention strategies for senior employees, such as flexible work arrangements or phased retirement options.</p>	
14	Community Engagement	Opportunity	<p>Actively engaging with the community fosters positive relationships, strengthens brand image, and builds trust with local stakeholders.</p> <p>Building trust and addressing community concerns can gain social acceptance and approval for your business operations.</p> <p>Understanding community needs can inform product development, service offerings, and identify new market opportunities.</p> <p>Strong community relationships can facilitate access to a skilled local workforce and valuable community resources.</p> <p>Engaged communities become brand advocates, leading to increased customer loyalty and positive word-of-mouth marketing.</p>	Not applicable	Positive

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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)
		Risk	<p>Public Relations Issues: Poorly managed community engagement or lack thereof can lead to negative publicity, protests, and damage brand reputation.</p> <p>Regulatory Challenges: Failure to address community concerns can lead to regulatory hurdles and delays in obtaining permits or approvals. Community opposition can hinder ability to operate or expand business in the area.</p> <p>Missed Opportunities: Neglecting community needs can lead to missed opportunities to tap into local talent and market potential.</p>	<p>Maintain open and transparent communication with the community throughout the engagement process.</p> <p>Establish clear and accessible channels for community members to voice concerns and seek resolution.</p> <p>Engage with regulatory bodies and community stakeholders early in the planning process to understand and address potential concerns.</p> <p>Ensure that operations comply with all relevant regulations and environmental standards.</p> <p>Maintain regular communication with regulatory bodies and keep them informed about the activities and progress.</p> <p>Demonstrate a commitment to sustainability and responsible environmental practices in your operations.</p> <p>Prioritise sourcing materials and labour from local businesses where possible to support the community economy.</p> <p>Invest in community development initiatives, such as education programmes or infrastructure projects, to create shared value.</p>	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
15	Product Quality & Safety	Opportunity	<p>High-quality and safe products build trust and loyalty among customers, leading to positive brand reputation and increased sales.</p> <p>A focus on quality and safety minimises product liability risks, legal costs associated with product recalls, and potential lawsuits.</p> <p>Implementing quality control measures and safety protocols can streamline production processes, reduce waste, and improve overall efficiency.</p> <p>Increased Customer Satisfaction: Customers are more satisfied with reliable and safe products, leading to positive word-of-mouth marketing and repeat business.</p> <p>Innovation & Competitive Advantage: A commitment to quality and safety can drive innovation in product design and manufacturing, fostering a competitive advantage.</p>	Not applicable	Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
		Risk	<p>Defective or unsafe products can lead to product liability lawsuits, costly recalls, and damage brand reputation.</p> <p>In the worst-case scenario, unsafe products can cause injuries to consumers, leading to severe legal and ethical consequences.</p> <p>Product failures or safety concerns can erode customer trust and loyalty, negatively impacting sales and brand image.</p> <p>Product quality issues can disrupt production schedules, delay product launches, and increase overall operational costs.</p> <p>Failure to comply with safety regulations can lead to fines, production halts, and damage to the Company's reputation.</p>	<p>Implement a robust Quality Management System with standardised processes for product design, development, testing, and manufacturing.</p> <p>Conduct thorough product testing and inspection throughout the production process to identify and address potential quality issues early.</p> <p>Maintain a comprehensive traceability system for materials and components to facilitate recalls if necessary.</p> <p>Invest in rigorous product safety testing that goes beyond regulatory requirements to anticipate potential hazards.</p> <p>Conduct regular risk assessments to identify and prioritise potential product safety risks throughout the product lifecycle.</p> <p>Monitor product performance after launch to identify and address any safety concerns arising after products reach consumers.</p>	Negative

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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)
16	Economic Performance	Opportunity	<p>Sound financial management and strategic planning can lead to increased profitability, allowing for reinvestment in growth initiatives.</p> <p>Financial stability and a strong track record attract investors and can lead to increased market share and a competitive edge.</p> <p>Companies with strong financial performance have easier access to capital for expansion, innovation, and acquisitions.</p> <p>Financial stability allows companies to invest in sustainable practices and technologies, future-proofing their operations.</p> <p>Financial success enables businesses to offer competitive salaries, benefits, and career development opportunities, leading to employee satisfaction and retention.</p>	Not applicable	Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
		Risk	<p>Poor financial management can lead to decreased profits and financial stress.</p> <p>Financial struggles can erode investor confidence, lead to a loss of market share, and hinder future growth. Companies experiencing financial difficulties may find it difficult to obtain funding for essential operations or growth initiatives.</p> <p>Financial constraints can limit a company's ability to invest in research and development, hindering its ability to keep pace with industry advancements.</p> <p>Economic pressures may lead to job cuts, impacting employee morale, productivity, and overall company culture.</p>	<p>Continuously identify and implement cost-saving measures and strive for operational efficiency across all departments.</p> <p>Diversify product offerings & customer base to mitigate risks associated with overdependence on any single market or product.</p> <p>Focus on delivering exceptional customer value, building strong customer relationships, and staying ahead of competitor offerings.</p> <p>Invest in strategic innovation to develop new products that address emerging market needs.</p> <p>Explore alternative financing options beyond traditional bank loans.</p> <p>Allocate resources strategically, prioritising investments in research and development to ensure continuous innovation.</p> <p>Develop a workforce plan to anticipate future skill needs and invest in reskilling and upskilling programmes for existing employees.</p> <p>Communicate openly and transparently with employees about economic challenges and any potential workforce adjustments.</p>	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
17	Ethics & Compliance	Opportunity	<p>Ethical and compliant business practices build trust with customers, investors, and communities, leading to a positive brand reputation.</p> <p>Proactive compliance with laws and regulations minimises the risk of legal sanctions, fines, and reputational damage.</p> <p>Ethical conduct fosters trust and stronger relationships with suppliers, and other stakeholders.</p> <p>Employees feel more engaged and motivated when they believe their company operates with integrity and fairness.</p> <p>Ethical practices can attract and retain top talent, foster innovation, and become a competitive differentiator in the marketplace.</p>	Not applicable	Positive
		Risk	<p>Violations of laws or regulations can result in hefty fines, lawsuits, and potential criminal charges.</p> <p>Unethical behaviour can lead to negative publicity, loss of customer trust, and damage to brand reputation.</p> <p>Companies with ethical lapses may be excluded from business or face boycotts from consumers.</p> <p>Weak ethical culture can increase the risk of internal fraud, corruption, and mismanagement of resources.</p> <p>Unethical practices can lead to a decline in employee morale, reduced productivity, and a negative work environment.</p>	<p>Develop & implement comprehensive compliance programmes that address all relevant laws and regulations across all geographic locations.</p> <p>Provide ongoing training for employees on ethical conduct & procedures.</p> <p>Conduct regular risk assessments to identify potential compliance weaknesses and implement corrective actions.</p> <p>Establish a clear and accessible whistleblower protection policy to encourage employees to report ethical concerns without fear of retaliation.</p>	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
				<p>Practice transparency and open communication with stakeholders about commitment to ethics and compliance.</p> <p>Develop and implement a clear Code of Conduct that outlines company's ethical principles and expected behaviour for employees.</p> <p>Implement ethical sourcing practices throughout the supply chain to ensure fair labour standards and responsible environmental management.</p> <p>Implement a robust system of internal controls to prevent and detect fraudulent activity.</p> <p>Develop and enforce anti-corruption measures, including gifts and entertainment policies, to mitigate bribery and corruption risks.</p> <p>Establish a confidential ethics hotline for employees to report concerns about unethical behaviour without fear of reprisal.</p>	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
18	R&D & Intellectual Property Management	Opportunity	<p>Investment in R&D leads to the development of innovative new products, fostering a competitive advantage and driving market growth.</p> <p>Successful innovation can lead to increased revenue streams, market share expansion, and higher profit margins.</p> <p>A reputation for innovation attracts customers, investors, and talent, strengthening brand image.</p> <p>Patents and other IP rights provide a competitive edge by restricting competitors from copying innovations.</p>	NA	Positive
		Risk	<p>Neglecting investment in R&D can result in lagging innovation, giving competitors an advantage with new technologies and products. Superior competitor products pose a risk of losing market share and revenue. Weak patent applications or inadequate IP protection can leave innovations vulnerable. Poorly executed R&D initiatives may lead to resource wastage and insufficient return on investment (ROI).</p>	<p>Benchmark R&D efforts against competitors and leverage competitive intelligence to identify areas for improvement.</p> <p>Develop a comprehensive IP protection strategy that includes securing patents, trademarks, and copyrights for innovations.</p> <p>Use non-disclosure agreements (NDAs) to protect confidential information during collaborations with external partners.</p> <p>Develop a clear and strategic R&D plan that aligns with overall business goals and market opportunities.</p> <p>Implement effective project management practices and allocate resources efficiently to ensure R&D projects stay on track.</p>	Negative

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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)
19	Market Presence & Customer Focus	Opportunity	<p>Effective marketing strategies & a strong brand presence can lead to increased brand awareness, customer acquisition, and market share growth.</p> <p>Focusing on customer satisfaction and building strong relationships can turn customers into loyal advocates who recommend brand to others.</p> <p>A strong brand reputation and loyal customer base can allow to command premium pricing and achieve sustainable revenue growth.</p> <p>A customer-centric approach can help differentiate the offerings from competitors.</p>	Not applicable	Positive
		Risk	<p>Ineffective marketing or a weak brand presence can lead to missed sales opportunities and loss of market share to competitors.</p> <p>Failure to meet customer expectations can lead to dissatisfaction and customer churn.</p> <p>Poor customer service, product issues can damage brand reputation and erode customer trust.</p> <p>Without a clear understanding of customer needs, product development efforts may miss the mark, leading to products that don't resonate with target market.</p> <p>If brand relies heavily on a single market segment or product category, business may be more vulnerable to unforeseen market disruptions or changes in customer preferences.</p>	<p>Implement a robust CRM system to track customer interactions, personalise communication, and address concerns promptly.</p> <p>Training employees to be responsive, helpful, and proactive in resolving customer issues.</p> <p>Establish clear and accessible channels for customer feedback, actively listen to their concerns, and take action to address them.</p> <p>Be transparent in communication, especially when addressing product issues or customer complaints.</p> <p>Integrate corporate social responsibility initiatives into business practices to build a positive brand image and strengthen community relations.</p>	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (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)
				<p>Diversify product portfolio and customer base to reduce reliance on any single market or product segment.</p> <p>Develop risk management strategies to anticipate potential market disruptions and have contingency plans in place.</p>	
20	Data Privacy & Security	Opportunity	<p>Demonstrating a commitment to data privacy and security builds trust with customers, leading to a positive brand reputation.</p> <p>In an increasingly privacy-conscious world, a strong data security can become a competitive differentiator.</p> <p>Proactive compliance with data privacy regulations minimises the risk of fines and legal sanctions.</p> <p>Robust data security allows to leverage customer data responsibly for analytics and insights to drive better decision-making.</p> <p>Customers are more likely to be loyal to brands they trust with their personal information.</p>	Not applicable	Positive
		Risk	<p>Data breaches can expose sensitive customer information, leading to financial losses, reputational damage, and legal consequences.</p> <p>A data breach or privacy violation can erode customer trust and loyalty, impacting sales and brand image.</p> <p>Violations of data privacy regulations can result in hefty fines, lawsuits, and potential criminal charges.</p>	<p>Implement robust data security measures, including encryption, access controls and firewalls.</p> <p>Conduct regular security assessments to identify vulnerabilities and implement corrective actions.</p> <p>Train employees on data security best practices to minimise human error and phishing attacks.</p>	

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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)
			<p>Data security incidents can disrupt business operations, leading to lost productivity and additional costs for remediation.</p> <p>Mishandling of customer data can lead to misuse or exploitation, posing ethical and legal concerns.</p>	<p>Collect and store only the minimum amount of data necessary for business operations.</p> <p>Comply with all relevant data privacy regulations.</p> <p>Develop a comprehensive data governance framework outlining data management policies, procedures, and roles and responsibilities.</p>	<p>Negative</p>
21	Corporate Governance, Transparency & Disclosures	Opportunity	<p>Good governance, transparency, and timely disclosures build trust with investors, attracting capital and lowering the cost of financing.</p> <p>Effective governance structures promote sound decision-making, leading to better risk management and long-term sustainability.</p> <p>Strong governance frameworks ensure accountability of management and effective oversight by the board of directors.</p> <p>A transparent and ethical business culture fosters a positive brand reputation and strengthens stakeholder confidence.</p> <p>Commitment to good governance can become a competitive differentiator, attracting top talent and valuable partnerships.</p>	Not applicable	<p>Positive</p>

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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)
		Risk	<p>Opaqueness, poor governance, or accounting scandals can erode investor trust, leading decreased access to funding.</p> <p>Non-compliance with regulations or disclosure requirements can lead to hefty fines, legal sanctions, and potential criminal charges.</p> <p>Unethical practices or lack of transparency can damage brand reputation, leading to negative publicity and public backlash.</p> <p>Insufficient transparency can lead to distrust among stakeholders, hindering communication and collaboration.</p>	<p>Maintain strong internal controls and adhere to all relevant accounting standards to ensure accurate and transparent financial reporting.</p> <p>Engage in proactive and regular communication with investors, addressing their concerns and providing timely updates on company performance.</p> <p>Maintain a robust internal audit function and implement effective risk management practices to identify and mitigate potential compliance issues.</p> <p>Integrate corporate social responsibility practices into operations and demonstrate a commitment to environmental, social, and governance (ESG) principles.</p> <p>Conduct a materiality assessment to identify the most important issues for stakeholders and engage them in a dialogue.</p> <p>Transparent sustainability reporting practices and disclose relevant ESG metrics that address stakeholder concerns.</p> <p>Establish clear and accessible grievance mechanisms for stakeholders to voice their concerns and seek resolution.</p>	Negative

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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)
22	Resilient Business Model	Opportunity	<p>A resilient business model allows to adapt to unforeseen disruptions, economic downturns, or technological advancements, minimising negative impacts.</p> <p>Enables proactive risk management and effective response strategies during crisis situations.</p> <p>Investors favour companies with strong business continuity plans and the ability to withstand disruptions, potentially leading to increased access to capital.</p> <p>Demonstrating resilience can become a competitive differentiator, attracting customers and partners who value stability and reliability.</p>	Not applicable	Positive
		Risk	<p>External factors like economic crises, natural disasters, or supply chain disruptions can severely impact businesses</p> <p>Inability to adapt to changing market trends or customer preferences can lead to lost sales and declining market share.</p> <p>Poor crisis response can damage brand reputation and erode customer trust.</p> <p>Unforeseen events can disrupt operations, leading to lost productivity and financial losses.</p> <p>Fragile business model may lead to struggle in securing funding during challenging times.</p>	<p>Implement robust disaster recovery procedures to ensure swift and efficient response to disruptive events.</p> <p>Build strong customer relationships by focusing on customer satisfaction, loyalty, and providing excellent customer service.</p> <p>Maintain adequate financial reserves to manage through unforeseen disruptions and implement risk management strategies to minimise potential financial losses.</p> <p>Maintain strong financial performance, as investors are more likely to support companies with a proven track record of success and resilience.</p> <p>Diversify revenue streams across different products, services, or customer segments can reduce reliance on a single source of income.</p>	Negative

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

Principles	Applicable Policies	Policy Link
P1 Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable	Anand Code of Conduct	https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf
P2 Businesses should provide goods and services in a manner that is sustainable and safe	Sustainability policy Responsible Procurement Policy	*Refer Note
P3 Businesses should respect and promote the well-being of all employees, including those in their value chains	Prevention of Sexual Harassment Policy (POSH)	https://www.anandgroupindia.com/wp-content/uploads/2018/07/Prevention-of-Sexual-Harassment-Policy-Anand.pdf
P4 Businesses should respect the interests of and be responsive towards all its stakeholders	Corporate, Social Responsibility Policy	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Corporate-Social-Responsibility-Policy-2021.pdf
P5 Businesses should respect and promote human rights	Whistle Blower Policy Anti -retaliation Policy	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-India-Whistle-Blower-Policy.pdf
P6 Businesses should respect, protect and make efforts to restore the environment	EOHS Policy Waste Policy Water Policy Energy Policy	*Refer Note
P7 Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	Anand Code of Conduct	https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf
P8 Businesses should promote inclusive growth and equitable development	Corporate, Social Responsibility Policy	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Corporate-Social-Responsibility-Policy-2021.pdf
P9 Businesses should engage with and provide value to their consumers in a responsible manner	Quality Policy	*Refer Note

*Note: Sustainability, EOHS, Anti-retaliation, Responsible Procurement, Waste, Water, Energy & Quality Policy are available on intranet

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Disclosure Question	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
POLICY AND MANAGEMENT PROCESSES									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGFBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web link of the policies, if available	https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf	Available on intranet	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Prevention-of-Sexual-Harassment-Policy-Anand.pdf	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Corporate-Social-Responsibility-Policy-2021.pdf	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-India-Whistle-Blower-Policy.pdf	Available on intranet	https://www.anandgroupindia.com/wp-content/uploads/2018/01/CodeofConduct.pdf	https://www.anandgroupindia.com/wp-content/uploads/2018/01/Corporate-Social-Responsibility-Policy-2021.pdf	Available on intranet
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 the national and international codes/ certifications/ labels/ standards	Yes ISO-9001	Yes IATF certification	Yes ISO-45001	Yes ISO-9001	-	Yes ISO-14001	-	-	IATF 16949

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Disclosure Question	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	-	<p>1. To audit all Tier 1 suppliers in ESG criteria by 2025.</p> <p>2. GIL's products undergo rigorous testing to ensure 100% safety and the Company is actively engaged in process of developing sustainable products. The Company is planning to conduct LCA for Our Product in upcoming years</p>	<p>1. To achieve zero injuries and zero accident cases.</p> <p>2. To achieve 36 safety training hours per employee by 2027.</p> <p>3. To achieve a minimum score of 80% on the employee engagement survey by 2025.</p> <p>4. To increase gender diversity to 25% females across employees, including operating engineers, by 2025.</p>	-	To train all employees on human rights issues by 2024.	<p>1. All sites to achieve zero waste to landfill (ZWTL) status by 2025.</p> <p>2. To achieve water-neutral operations by 2025.</p> <p>3. 50% of the energy needs to be met from renewable sources by 2025.</p> <p>4. Carbon neutral operations by 2025.</p> <p>5. GIL has started tracking scope 3 emission for its value chain for 1 Category</p> <p>1: Purchased Good 2: Capital Goods, Category 4: Upstream Transportation & distribution, Category 6: Business Travel, Category 7: Employee Commuting, Category 9: Downstream Transportation & distribution.</p>	-	-	-
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	-	<p>1. 90.19% of suppliers audited in FY 2023-24</p>	<p>1. 5 LTI and 4 Recordable injury recorder.</p> <p>2. Currently, the Company is providing 7 hours of Safety training per employee.</p> <p>3. Achieved 78% score in employee engagement survey</p> <p>4. 12.76% Female gender diversity achieved YTD</p>	-	-	<p>1. Out of 7 sites, 6 sites achieved ZWTL.</p> <p>2. 25% water neutrality achieved.</p> <p>3. 15.65% of energy needs are currently met from renewable sources.</p> <p>4. 31.37% Carbon Neutrality achieved</p>	-	-	-

GOVERNANCE, LEADERSHIP AND OVERSIGHT

<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).</p>	<ul style="list-style-type: none"> • Gabriel integrates sustainability goals into its financial objectives, embedding sustainability considerations into business decisions and operations. The Company is committed to executing a strong ESG proposition by collaborating with stakeholders, reflecting its mission to "Create Value Sustainably through the Pursuit of Excellence and Good Governance," and aims to rank among the top five Shock Absorber manufacturers globally. • Acknowledging that climate change extends beyond environmental impacts, Gabriel India recognises its broader implications for business and value creation for stakeholders. Demonstrating social and environmental responsibility, the Company continually strives to reduce its carbon footprint. This commitment drives investments in technology, a resilient digital infrastructure, and other initiatives detailed in the report. • Gabriel India aspires to lead as India's premier sustainable auto component manufacturer, dedicated to delivering excellence, efficiency, and sustainability in service to its customers. 						
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy.</p>	<p>The MD & CEO actively monitors the Company's ESG performance and has entrusted senior management with implementing and overseeing the business responsibility policy and procedures. The Committee diligently evaluates the organisation's day-to-day social, environmental, governance, and economic responsibilities.</p>						
<p>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.</p>	<p>Yes, Gabriel India has meticulously designed a three-tier, cross-functional ESG governance structure to ensure the successful execution of its ESG strategy. This framework serves as a guiding compass for internal stakeholders, providing them with the necessary direction and support to navigate the complex and evolving ESG landscape.</p> <table border="1" data-bbox="470 1253 1473 1568"> <thead> <tr> <th data-bbox="470 1253 949 1328">Apex Committee (Board of Directors)</th> <th data-bbox="949 1253 1473 1328">Board-level oversight of the ESG strategy, agenda and future goals</th> </tr> </thead> <tbody> <tr> <td data-bbox="470 1328 949 1440"> ESG Steering Committee (Functional heads) Managing leaders to steer the implementation of ESG strategy </td> <td data-bbox="949 1328 1473 1440"> Responsible for working on ESG goal setting and steering the ESG agenda of Gabriel India </td> </tr> <tr> <td data-bbox="470 1440 949 1568"> <ul style="list-style-type: none"> • ESG Champions (Plant Heads) • ESG Champions to execute key initiatives </td> <td data-bbox="949 1440 1473 1568"> Liable for implementing the ESG initiatives, monitoring its process, tracking the relevant data and KPIs </td> </tr> </tbody> </table>	Apex Committee (Board of Directors)	Board-level oversight of the ESG strategy, agenda and future goals	ESG Steering Committee (Functional heads) Managing leaders to steer the implementation of ESG strategy	Responsible for working on ESG goal setting and steering the ESG agenda of Gabriel India	<ul style="list-style-type: none"> • ESG Champions (Plant Heads) • ESG Champions to execute key initiatives 	Liable for implementing the ESG initiatives, monitoring its process, tracking the relevant data and KPIs
Apex Committee (Board of Directors)	Board-level oversight of the ESG strategy, agenda and future goals						
ESG Steering Committee (Functional heads) Managing leaders to steer the implementation of ESG strategy	Responsible for working on ESG goal setting and steering the ESG agenda of Gabriel India						
<ul style="list-style-type: none"> • ESG Champions (Plant Heads) • ESG Champions to execute key initiatives 	Liable for implementing the ESG initiatives, monitoring its process, tracking the relevant data and KPIs						

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10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency: Annually (A) / Half yearly (H) / Quarterly (Q) / Any other – please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies & follow up action	Yes. Reviewed by Board									On need basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes. Reviewed by Board									On need basis								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

No independent assessment of working of the policies have been done.

P1	P2	P3	P4	P5	P6	P7	P8	P9

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

All principles are covered under relevant policies.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

1. 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 audits impact	% of persons in respective category covered by the awareness programmes*
Board of Directors	4 (Types of Training)	1 Training on changes /developments in the domestic / global corporate scenarios. 2 Presentation on the Performance of the Company and Plant visits, BODs were briefed about the Sustainability initiatives of the Company. 3 Behaviour based Safety Training 4 Diversity & Inclusion	100%
Key Managerial Personnel (KMP)	10 (Types of Training)	1 Data protection and Device security 2 Integrity in the Workplace 3 POSH 4 Your Role in workplace diversity 5 Behaviour Based Safety Training Programme 6 Anand Code of Conduct 7 Human Rights 8 Effective communication 9 Personal & People Leadership 10 Policy Making	100%
Employees other than BoD and KMPs	13 (Types of Training)	1 Data Protection and Device Security 2 Integrity in the Workplace 3 POSH 4 Your Role in Workplace diversity 5 Behaviour based Safety Training Programme 6 Anand code of conduct 7 Functional Training 8 Induction Training 9 Sustainability Awareness Training 10 Whistle Blower Policy 11 Health & Safety Training 12 Technical Trainings 13 Personal & People Leadership	100%

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Segment	Total number of training and awareness programmes held*	Topics/ principles covered under the training audits impact	% of persons in respective category covered by the awareness programmes*
Workers	14 (Types of Training)	1 Health & Safety 2 Induction Training 3 Functional Training 4 Behavioural Training 5 Behaviour Based Safety Training 6 Anand Code of Conduct 7 POSH 8 Whistle Blower Policy 9 Creative skill Training 10 Aster 11 DISHA 12 Team Building 13 Technical Trainings 14 Sustainability Awareness Session	100%

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

MONETARY

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	P1	Assistant Commissioner, CGST, Gurgaon	317,831	Excess availment of RCM credit	Yes*
		Additional commissioner, CGST, Pune	2,657,618	Excess availment ITC in TRAN-1	
		Deputy commissioner of State Tax, Pune	49,006	Short payment of liability in GSTR-9	
		Deputy commissioner of State Tax, Pune	313,746	Ineligible ITC claimed from GSTR 3B Non filers	
		Assistant Commissioner of Central Tax, Bengaluru	711,961	Excess availment ITC in TRAN-1	
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

NON-MONETARY

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

* No penalty has been paid by Gabriel India during FY 23-24

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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.

The appeal made between 16.01.2024 till 07.06.2024 are pending with respective authorities.

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.

The Company's Policies 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 at all locations. In every business and locations, all employees are required to act with the utmost honesty. All 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:

<https://www.anandgroupindia.com/wpcontent/uploads/2018/01/ANAND-CodeofConduct.pdf>

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

	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints about conflict of interest.

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
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.

Not applicable

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

No. of days of accounts payables	FY 2023-24	FY 2022-23
	68.67	74.16

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9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of sales	a. Sales to dealers / distributors as % of total sales	12.43%	13.05%
	b. Number of dealers / distributors to whom sales are made	570	534
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	22.5%	22.6%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3.16%	3.17%
	b. Sales (Sales to related parties / Total Sales)	0.13%	0.13%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	76.85%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	22.28%	0%

*Note: This parameter has been considered in relation to imports facilitated by a trading house.

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
55	Cost, Quality, Delivery, EHS, ESG, Quality Upgradation, Business Ethics, Anand Code of Conduct	100%

2. Does the entity have processes in place to avoid / manage conflicts 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 2023-24	FY 2022-23	Details of improvements in environmental and social impact
R&D	Nil	Nil	-
Capex	6.75%	5.64%	Reduction in GHG emissions , Increase water offsetting

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

Yes.

- Gabriel has purchase agreement signed off with Direct Material Suppliers covering clauses of non-usage of hazardous material, environmental standards, etc.
- 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.
- Gabriel started drive on sustainable packaging for inbound material with direct material suppliers in Q4 FY 2022-23.

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

86.7% of the inputs were sourced sustainably.

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.

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, 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.

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.

Gabriel India Limited is subject to Extended Producer Responsibility (EPR) regulations. The Company has obtained plastic waste registration from the Central Pollution Control Board (CPCB) under both the Brand Owner and Importer categories as per the Plastic Waste Management Rules. Gabriel India Limited has been assigned an EPR target of 10.73 MT/A under the Importer category and 1.69 MT/A under the Brand Owner category by CPCB. Currently, the Company is in the process of recycling and meeting these targets through CPCB authorised vendors. Gabriel India Limited intends to file its plastic waste annual returns by June 30, 2024.

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Leadership Indicators

1. 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.
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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 upcoming years.

2. 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 Product / Service	Description of the risk / concern	Action Taken
Not Applicable.		

3. 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 material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
	Not tracked	Not tracked

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:

Type of Waste	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed (Metric Tonnes)	Re-Used	Recycled	Safely Disposed (Metric Tonnes)
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
Nil	Nil

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	646	646	100%	646	100%	Nil	0	646	100%	646	100%
Female	79	79	100%	79	100%	79	100%	Nil	0	79	100%
Total	725	725	100%	725	100%	79	10.90%	646	89.10%	725	100%
OTHER THAN PERMANENT EMPLOYEES											
Male	33	25	75.76%	25	75.76%	Nil	0	25	75.76%	25	75.76%
Female	13	5	38.46%	5	38.46%	5	38.46%	Nil	0.00%	5	38.46%
Total	46	30	65.22%	30	65.22%	5	10.87%	25	54.35%	30	65.22%

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

Category	% Of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
PERMANENT WORKERS											
Male	1303	1303	100%	1303	100%	Nil	0	1303	100.00%	1303	100%
Female	388	388	100%	388	100%	388	100%	Nil	0	388	100%
Total	1691	1691	100%	1691	100%	388	22.95%	1303	77.05%	1691	100%
OTHER THAN PERMANENT WORKERS											
Male	1867	1671	89.50%	1671	89.50%	Nil	0	1671	89.50%	1867	100.0%
Female	83	70	84.34%	70	84.34%	70	84.34%	Nil	0	83	100.0%
Total	1950	1741	89.28%	1741	89.28%	70	3.59%	1671	85.69%	1950	100.0%

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.07%	0.06%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered (as a % of total employee)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority (Yes/No/N.A)	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted and deposited with the authority (Yes/No/N.A.)
PF	97.90%	79.40%	Yes	100%	100%	Y
Gratuity	97.90%	78.00%	Yes	100%	100%	Y
ESI	97.90%	94.20%	Yes	Nil	100%	Y
Others-please specify	Nil	Nil	Nil	Nil	Nil	Nil

3. Accessibility of workplaces

Are the premises/offices accessible to differently abled employees 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.

No, Yes the Company has taken the steps to make the Premises accessible to differently abled employees.

The Company is actively pursuing the following action plan:

- 1 Conducting accessibility assessment to identify barriers and area for improvement.
- 2 Ensuring the availability of wheelchair for differently abled employees in our premises.
- 3 Ensuring that the office space is wheelchair accessible, including ramps, elevators, wide doorways, and accessible restrooms.

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.

Yes, it is available on the intranet.

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

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	90.91%	87.50%	100%
Female	88.88%	100%	100%	100%
Total	98.21%	92.30%	89.47%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, Gabriel India Limited maintains a comprehensive grievance mechanism: <ul style="list-style-type: none"> The Company upholds an open-door policy, ensuring all employees, regardless of hierarchy, have access to business heads, HR, Legal & Compliance, senior management, or other relevant personnel. Employees can report grievances verbally to their immediate supervisor or manager. Written grievances may be submitted using an official form available at the HR department or electronically via a designated grievance email address. To accommodate anonymous reporting preferences, confidential mechanisms such as suggestion boxes or dedicated email addresses are provided. A Whistle-Blower Policy enables employees and Directors to report concerns regarding unethical behaviour, fraud, or violations of the Anand code of conduct policy. Concerns can be addressed to secretarial@gabriel.co.in. The Company maintains zero tolerance for workplace sexual harassment and complies with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, including the constitution of an Internal Complaints Committee. Various online training modules and awareness programs educate employees on relevant issues. Gabriel India Limited is committed to addressing employee grievances in a fair and impartial manner, providing multiple channels for redressal and ensuring protection against victimisation.
Other than Permanent Employees	
Permanent Workers	
Other than Permanent Workers	

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

Category	FY 2023-24			FY 2022-23		
	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)
Total Permanent Employees	725	Nil	0	637	Nil	0
- Male	646	Nil	0	564	Nil	0
- Female	79	Nil	0	73	Nil	0
Total Permanent Workers	1691	221	13.07%	1701	234	13.76%
- Male	1303	205	15.73%	1369	212	15.49%
- Female	388	16	4.12%	332	22	6.63%

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8. Details of training given to employees and workers

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health & safety/wellness measures		On skill upgradation		Total (D)	On health and safety measures/wellness		On skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	NO F	% (F/D)
EMPLOYEES										
Male	679	679	100%	679	100%	630	630	100%	564	89.52%
Female	92	92	100%	92	100%	81	81	100%	73	90.12%
Total	771	771	100%	771	100%	711	711	100%	637	89.59%
WORKERS										
Male	3170	3170	100%	1303	41.10%	3192	3192	100%	1369	42.89%
Female	471	471	100%	388	82.38%	404	404	100%	332	82.18%
Total	3641	3641	100%	1691	46.44%	3596	3596	100%	1701	47.30%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	679	646	95.14%	630	564	89.52%
Female	92	79	85.87%	81	73	90.12%
Total	771	725	94.03%	711	637	89.59%
WORKERS						
Male	3170	1303	41.10%	3192	1369	42.89%
Female	471	388	82.38%	404	332	82.18%
Total	3641	1691	46.44%	3596	1701	47.30%

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

Yes - A structured approach has been adopted under which a 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.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine 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

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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 EHS Leaders
3. Conducting interviews
4. Safety Observation Tour/Quantification of Hazards
5. Evaluation of Hazard/Person/Severity Factors
6. Post Evaluation activity

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes. The Company has put in place unsafe condition and Near Miss Reporting System.

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

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.49	0.10
	Workers		
Total recordable work-related injuries	Employees	4	1
	Workers		
No. of fatalities	Employees	0	0
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers		

Note: Injuries not monitored separately for employees & workers

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

Gabriel India is continually focussed on providing a safe work environment that does not jeopardise the employee health and well-being. The Company has implemented various measures to affirm that the work premises are safe for the employees. They 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 its plants are certified with the ISO 45001 accreditation for Health and Safety. The Company has assigned an Environment, Health and Safety (EHS) officer for each plant to oversee compliance with the applicable safety standards. As required by ISO14001/ISO45001 certifications, extensive EHS training is provided to the personnel. The Company places a high emphasis on EHS training and track the training hours in business review meetings. In addition to safety measures, it is ensured that all employees have access to additional healthcare facilities. As part of benefit offerings, annual health check-ups, eye check-ups, mental health programmes, yoga sessions, and blood donation camps are conducted. The employees are given health insurance cards.

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For workers who are engaged in functions involving hazardous substances or perform welding operations, a medical check-up is conducted annually. Regular health monitoring is ensured to reduce the risk of employees becoming ill and help is provided 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 the 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 such continuous efforts taken towards strengthening health and safety, the Company has recorded zero fatalities during the year under review. The Company also had state-of-art Occupational Health Centres at each location

13. Number of complaints on working conditions and health and safety made by employees and workers.

	FY 2023-24			FY 2022-23		
	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	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	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	81.00%
Working Conditions	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 and safety practices and working conditions.

Gabriel has developed a safety framework namely Gabriel House of safety culture through which all safety incidents and near-misses are investigated, and risk mitigation is done through the incident classification, reporting & investigation safety standard. All opportunities for improvement identified during internal and external assessments are captured and addressed. 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.

Corrective actions, preventive actions and its horizontal deployment are a continuous process at Gabriel India Limited, where all safety incidents are recorded, investigated and corrective & preventive actions communicated and implemented across the organisation. The Company has taken the following corrective actions in FY 23-24 which are being continuously monitored for effectiveness:

- 360* guarding and safety curtains with interlock mechanism to prevent any hazardous access to the machine. Safety curtain sense the body part and stops the machine immediately if anyone tries to insert the hand willingly or accidentally.
- Implementation of LOTO during set up change, third party contractual work and maintenance activities.
- Use of wheel stoppers for the vehicles standing in plant premises for material loading and unloading.
- Behaviour based safety training conducted for all employees through external trainer.
- Introduction of DC injection braking system in spinning machine for instant braking.

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6. Implementation of IOT based fire hydrant health monitoring system for real time monitoring of fire equipment and to act promptly in case of fire outbreak.
7. Development of animated safety videos on the basis of past year LTI's, recordable injuries and first aids as a part of training module.
8. The Company has upgraded its Occupational Health Centre with advanced equipment and modern amenities, furthering its commitment to employee well-being.
9. Evaluation of all plants under Gabriel House of Safety Culture Manual, to improve the safety culture in plants.
10. Horizontal deployment of past fatal accident recommendations.

Leadership Indicators

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)?**

Employees	Yes, for employees Gabriel provides Accidental insurance and compensation policy.
Workers	Yes, for workers Gabriel provides Accidental insurance and compensation policy

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

It is being monitored and evidence of deduction and deposits are being verified every month for every Supplier (service provider). The same is not being tracked for upstream value chain (direct raw material supplier).

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.**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

No

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety practices	90.19%*
Working Conditions	Nil

*Upstream value chain partners

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**

The Company conducts assessments of its upstream value chain partners for health and safety practices. This assessment follows a 10-point checklist as part of the Responsible Procurement framework. Audits are conducted annually, and suppliers scoring less than 70% receive support and guidance to develop action plans aimed at bridging gaps. These suppliers undergo re-audits until they achieve a score of more than 70%.

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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.**

The Company identifies key stakeholders through a materiality assessment, considering their influence on the Company and how they are impacted by corporate decisions. Emphasising the importance of addressing significant issues affecting operations, stakeholders, and the environment, the Company actively engages a diverse range of stakeholders such as employees, customers, suppliers, local communities, and investors. Regular surveys, interviews, focus groups, and meetings are conducted to gather feedback and insights. Data on environmental performance, social impact, and governance practices is collected and analysed to assess the current state, identify trends, and pinpoint areas for improvement.

Based on stakeholder feedback, internal assessments, and data analysis, the Company conducts a materiality assessment to prioritise issues. These identified material issues are integrated into strategic planning processes, sustainability goals, and reporting frameworks. The Company strives to align business strategies and initiatives with these material issues to effectively and transparently address them.

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

Key Stakeholders	Whether identified as 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 such engagement
Shareholders/ Investors	No	1. Annual report, ESG report, press releases 2. Investor presentations 3. Corporate website 4. Quarterly & Annual results 5. Social media/News Paper publication 6. Intimation to stock exchange	1. Annually 2. Annually 3. Periodically 4. Quarterly 5. As and when required	Sharing of key updates, results, management comment on the progress of company including financial and non-financial disclosures
Banker	No	Email, meeting and documentation	As and when required	Financial transaction related to business
Employees	No	1. Mail communication, Conferences, workshops, Publications, newsletters & reports, online portals, employee surveys, Idea management 2. One-on-one interactions 3. Employee engagement Team Building 4. Townhall meeting with MD	1. Periodically 2. Half Yearly 3. Quarterly 4. Annually	1. Inform about important advances in the Company. 2. Help the employees expand their knowledge in the industry. 3. 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

Key Stakeholders	Whether identified as 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 such engagement
Communities	Yes	Community engagement through CSR Activities, Meeting with local people in and around the operating sites	Periodically	CSR Community engagement
Suppliers and 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 and services
Government and Regulatory Bodies	No	1. Official communication channels 2. Regulatory audits/ inspections 3. Environmental compliance 4. Policy intervention 5. Good governance	Monthly Annually Periodically	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.

The consultation between the stakeholders and the Board on economic, environmental and social topics is taken care by the Managing Director and the Chief Financial officer of the Company. They update the Board on quarterly basis on aspects related to economic, environmental, social and governance ('sustainability'). This inter-alia covers guidance received from OEM customers as well as Company's initiation towards sustainability for its vendors. Immediately after board meeting a call with investors/Stakeholders is also convened where in feedback and Queries related to company's initiation towards sustainability is discussed. The Respective business / functional heads also engage with the stakeholders on various ESG topics and the relevant feedback from such consultation is presented to the Board in board meetings.

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.

Stakeholder consultation is pivotal at Gabriel India Limited for identifying and managing environmental, social, and governance (ESG) topics. The Managing Director and Chief Financial Officer update the Board regularly with stakeholder feedback, including from OEM customers. Post-board meetings involve calls with investors and stakeholders to discuss sustainability initiatives and gather input. Direct engagement by business and functional heads with stakeholders ensures their perspectives inform corporate ESG strategy decisions.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

Gabriel India Limited actively engages with and addresses the concerns of vulnerable and marginalised stakeholder groups through its CSR arm, SNS Foundation. The foundation focuses on diverse initiatives such as education, scholarships, rainwater harvesting, health sanitation, skill development, support for self-help groups, and healthcare services. These efforts are aimed at strengthening community relations and fostering sustainable development. By prioritising these areas, Gabriel India Limited demonstrates its commitment to supporting vulnerable groups and creating a positive social impact within the community.

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PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicator

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
EMPLOYEES						
Permanent	725	725	100%	637	637	100%
Other than Permanent	46	46	100%	74	74	100%
Total employees	771	771	100%	711	711	100%
WORKERS						
Permanent	1,691	1,691	100%	1,701	1,701	100%
Other than Permanent	1,950	1,950	100%	1,895	1,895	100%
Total workers	3,641	3,641	100%	3,596	3,596	100%

2. Details of minimum wages paid to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Permanent	725	Nil	Nil	725	100%	637	Nil	Nil	637	100%
Male	646	Nil	Nil	646	100%	564	Nil	Nil	564	100%
Female	79	Nil	Nil	79	100%	73	Nil	Nil	73	100%
Non-permanent	46	Nil	Nil	46	100%	74	37	50%	37	50%
Male	33	Nil	Nil	33	100%	66	31	46.97%	35	53.03%
Female	13	Nil	Nil	13	100%	8	6	75.00%	2	25.00%
WORKERS										
Permanent	1,691	Nil	Nil	1,691	100%	1,701	542	31.86%	1,159	68.13%
Male	1,303	Nil	Nil	1,303	100%	1,369	414	30.24%	955	69.76%
Female	388	Nil	Nil	388	100%	332	128	38.55%	2,041	61.45%
Non-permanent	1,950	1,950	100%	Nil	Nil	1,895	1,895	100%	Nil	Nil
Male	1,867	1,867	100%	Nil	Nil	1,823	1,823	100%	Nil	Nil
Female	83	83	100%	Nil	Nil	72	72	100%	Nil	Nil

3. a. 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)	1	4,93,83,276	1	3,56,35,200
KMP (other than BoD)	2	1,04,39,465	-	-
Employees other than BOD & KMP*	668	7,50,000	83	7,34,000
Workers	2974	2,67,561	458	2,60,928

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages.	13.96%	13.28%

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)

There is an operational ethics helpline for reporting such issues. Moreover, Ethics and Internal Complaints Committees are in place at each location, as well as centrally. These committees are responsible for investigating and resolving cases, utilizing a structured mechanism for investigation and closure.

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

The Company has policies and established procedures to prevent sexual harassment and discrimination in the workplace.

- The Prevention of Sexual Harassment (POSH) policy includes structured processes for handling complaints related to sexual harassment.
- POSH Committees have been established in respective regions to manage cases under the POSH policy.
- Complaints can be lodged with POSH committee members via email, verbally, or through written correspondence.
- The POSH policy maintains gender neutrality and ensures the confidentiality of complainants.
- All complaints are investigated and resolved within the statutory timeframe of 90 days.

Ethics and governance policies encompass procedures for addressing human rights grievances:

- Implementation of the Anand Code of Conduct and Whistleblower Policy serves as a framework to address human rights grievances.
- Grievances can be reported through the ethics helpline (toll-free number) or directly to the HR department, internal complaints or ethics committee members, or the head.
- The Whistleblower Policy ensures strict non-retaliation against complainants and maintains confidentiality regarding their identity.
- Ethics Committees, comprising senior officials, are responsible for reviewing received complaints, conducting necessary investigations, and determining appropriate actions.

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

Category	FY 2023-24			FY 2022-23		
	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	-	Nil	Nil	-
Discrimination at workplace	2	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced	Nil	Nil	-	Nil	Nil	-
/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues						

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

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

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

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.

The Company's Whistleblower Policy guarantees protection for whistleblowers reporting concerns, safeguarding them from retaliation, unfair treatment, discrimination, harassment, and any interference with their duties. Additionally, Gabriel India Limited's Anti-retaliation Policy ensures employees engaging in Protected Activity are shielded from adverse actions as a result. Under the provisions of the Policy, retaliation is prohibited even if the concerns raised are not confirmed following an investigation.

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

Yes. Human right requirements form part of our business agreements and contracts

10. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/ involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	NIL

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

No issues were found.

Leadership Indicators

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

Not applicable.

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

The scope and coverage of Human Rights Due Diligence extends to the Company's operations and its vendors supplying contractors.

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 plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Nil
Forced/ involuntary labour	Nil
Sexual harassment	100%
Discrimination at workplace	Nil
Wages	Nil
Others – please specify	Nil

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

No risks/concern were found during the assessment.

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PRINCIPLE 6- BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**Essential Indicators****1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:**

Parameter	FY 2023-24	FY 2022-23
FROM RENEWABLE SOURCES		
Total electricity consumption (A)-GJ	34,122.64	26,048
Total fuel consumption (B)-GJ	Nil	Nil
Energy consumption through other sources (C)-GJ	Nil	Nil
Total energy consumed from renewable sources (A+B+C)-GJ	34,122.64	26,048.00
FROM NON-RENEWABLE SOURCES		
Total electricity consumption (D)-GJ	76,994.35	76,817
Total fuel consumption (E)-GJ	1,06,797.20	1,00,722
Energy consumption through other sources (F)-GJ	NIL	Nil
Total energy consumed from non-renewable sources (D+E+F)-GJ	1,83,791.55	1,77,539
Total energy consumption (A+B+C+D+E+F)-GJ	2,17,914.19	2,03,587
Energy intensity per rupee of turnover (KJ/INR)	6.48	6.92
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) -GJ/ Revenue from operations adjusted for PPP	0.00014	0.00014
Energy intensity in terms of physical output	Not applicable	Not applicable
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.

Yes. Assurance has been provided by MITCON Consultancy and Engineering Services Limited.

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 2023-24	FY 2022-23
WATER WITHDRAWAL BY SOURCE (IN KILOLITRES)		
(i) Surface water	Nil	Nil
(ii) Ground Water	10,670.66	7,862.00
(iii) Third Party Water	85,453	81,764.00
(iv) Seawater/Desalinated Water	Nil	Nil
(v) Others-municipal supply	1,01,138.58	99,210.41
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	1,97,262.24	1,88,836.41

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Parameter	FY 2023-24	FY 2022-23
Total volume of water consumption (in kilolitres)	1,89,571.24	1,88,836.41
Water intensity per rupee of turnover (litre/INR)	0.01	0.01
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) -KL/ Revenue from operations adjusted for PPP	0.00012	0.00013
Water intensity in terms of physical output	Not applicable	Not applicable
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.

Yes. Assurance has been provided by MITCON Consultancy and Engineering Services Limited.

4. Provide the following details related to water discharged.

Parameter	FY 2023-24	FY 2022-23
WATER DISCHARGE BY DESTINATION AND LEVEL OF TREATMENT (IN KILOLITRES)		
(i) To Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment, please specify level of treatment	Nil	Nil
(ii) To Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment, please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment, please specify level of treatment	Nil	Nil
(iv) Sent to third parties		Nil
- No treatment	7,691	Nil
- With treatment, please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
- No treatment	Nil	Nil
- With treatment, please specify level of treatment	Nil	Nil
Total water discharged in kilolitres	7,691	Nil

Note: Water is discharged from the three satellite plants (Hosur S3, Manesar, and Aurangabad) into the municipality sewage lines, but the discharge volume is not monitored.

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 independent assessment has been carried out for water discharge.

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

Yes, Gabriel has implemented ZLD at its 3 locations out of 7 viz. Hosur, Chakan, Nashik. The programme 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

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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.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	mg/Nm ³	942.05	2,356.32
SOx	mg/Nm ³	908.62	379.21*
Particulate matter (PM)	mg/Nm ³	2,197.21	2,050.46
Persistent organic pollutants (POP)	-	-	Not tracked
Volatile organic compounds (VOC)	-	-	Not tracked
Hazardous air pollutants (HAP)	-	-	Not tracked
Others	-	-	-

*The entity had 65 stacks in FY 2021-22 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.

The emissions for all parameters (SOx, NOx and PM) have been reported for 70 stacks in FY 2023-24.

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 independent assessment has been carried out for non GHG emissions.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	6,314.77	6,447
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	15,313.34	17,284
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 emissions/ INR turnover)	gCO ₂ e/INR	0.64	0.81
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)	(tCO ₂ e/ Revenue from operations adjusted for PPP)	0.000014	0.000017
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	Not applicable	Not applicable
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.

Yes. Assurance has been provided by MITCON Consultancy and Engineering Services Limited.

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

1. Implementation of 100 KWp rooftop solar at Nashik Plant.
2. Switch off the lights during break on OLA line.
3. Increase loading of jigs in powder coating with more tubes to achieve production in lesser time saving 2 hours per day.
4. Magnetising current optimisation in centreless grinders 30 hp X 4nos.
5. Provide separate blower & thermocouple to maintain the flame pressure by modifying the furnace, thus saving LPG consumption.
6. Rooftop solar above new store building @ 100 kWp to reduce GHG emissions.
7. Replacement of BR 12 oil pump motors (10 hp X 4 nos.) with energy efficient motors IE4.
8. Poly Carbonate Sheet roof top at old paint line to usage of lighting during daytime to maintain lux Level.
9. Replacement of Inefficient lighting with LED lighting.
10. Replacement of overrated motors with optimum rated motors.
11. Usage of vfd in pumps to optimise energy usage.
12. Conversion of hydraulic & pneumatic drive to electric drive.
13. Compressor heat recovery system to heat up the hot water process.

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

Parameter	FY 2023-24	FY 2022-23
TOTAL WASTE GENERATED (IN METRIC TONNES)		
Plastic waste (A)	47.711	Nil
E-Waste (B)	12.345	6.98
Bio-Medical Waste (C)	0.007	0.45
Construction and demolition waste (D)	Nil	Nil
Battery For (E)	1.489	0.91
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any (G)	463.016	463
Other Non-hazardous waste generated (H). Please specify, if any- Wooden pallets, cardboard, metal scrap. etc	4,814	4,410.29
Total (A+B+C+D+E+F+G+H)	5,338.56	4,881.63
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) grams/INR	0.16	0.17
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)-metric tonnes/Revenue from operations adjusted for PPP	0.0000034	0.0000034
Waste intensity in terms of physical output	Not applicable	Not applicable
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		

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Parameter	FY 2023-24	FY 2022-23
Category of waste		
(i) Recycled	4,990.14	4,242.13
(ii) Re-used	0	0
(iii) Other recovery operations- Co processing, Incineration with energy recover	243.884	256.12
Total	5,234.02	4,498.25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	97.935	84.42
(ii) Landfilling	6.6	96.18
(iii) Other disposal operations	0	0
Total	104.54	180.60

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.

Yes. Assurance has been provided by MITCON Consultancy and Engineering Services Limited.

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

Gabriel India has established waste management practices based on the principles of Reduce, Reuse, and Recycle:

- Optimisation of Raw Materials: Raw materials are selected based on dimensions that minimise waste during processing, thereby reducing manufacturing waste.
- Substitution of Packaging: Whenever possible, single-use packaging has been replaced with reusable alternatives to minimise packaging waste.
- Recycling of Natural Resources: Wastewater from processes is recycled back into the production process, reducing the consumption of fresh water. Sewage water is also recycled for gardening purposes, further conserving fresh water. Waste heat generated from casting ovens and air compressors is recovered and utilised for process heating.

The Company is committed to reducing the use of hazardous and toxic chemicals in its operations. The strategy involves immediate replacement of hazardous chemicals with safer alternatives where available, and ongoing efforts to find substitutes for chemicals not immediately replaceable.

For instance, Gabriel India has already transitioned to safer chemicals for cleaning parts and in the phosphating process for painting. To manage waste, it is categorised into hazardous and non-hazardous types. Hazardous waste is disposed-off to Pollution Control Board-approved cement industries for recycling, while non-hazardous waste is disposed of through government-authorized agencies for recycling purposes.

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

Not applicable

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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 clearance of any sort is required

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in FY 2023-24.

Name and brief details of project	EIA Notification Number	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No)	Relevant Web Links
No project was initiated in FY 23-24 which needs EIA.					

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

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
1	<ul style="list-style-type: none"> Section 26 of the Water (Prevention & Control of Pollution) Act, 1974 Section 21 of the Air (Prevention & Control of Pollution) Act, 1981 Hazardous & Other Wastes (Management & transboundary Movement) Rules, 2016 	<p>For expansion of Chakan Plant, the following lapses were observed by Maharashtra Pollution Control Board:</p> <ul style="list-style-type: none"> Completion of excavation and foundation work without obtaining CTE from Board. Leakages and seepages at various locations of ETP/ZLD unit. Effluent/overflow was connected to nearby drain. Non-submission of details of extended BG, water supply source, audited balance sheet, raw material details and product details in tonnage 	Show cause notice issued by Maharashtra Pollution Control Board	All observations have been rectified & communicated to SPCB officials.
2	<ul style="list-style-type: none"> Section 27 of the Water (Prevention & Control of Pollution) Act, 1974 	The Khandsa plant was unable to meet the revised STP discharge standards issued by Haryana Pollution Control Board order dated July 02, 2020.	Show cause notice issued by HSPCB	STP has been revamped as per the recommendations from SPCB & same is conveyed to Haryana State Pollution Control Board.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (CONTD.)

Leadership Indicators

1. 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:

- (i) Name of the area: Nashik- Overexploited, Khandsa -Overexploited, Dewas –Overexploited, Manesar -Overexploited
(ii) Nature of operations: No borewell water used at any location, water is being supplied by govt. agency through municipality and third party vendors.
(iii) Water withdrawal, consumption and discharge in the following format

Parameter	FY 2023-24	FY 2022-23
WATER WITHDRAWAL BY SOURCE (IN KILOLITRES)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	34,955	29,895
(iv) Seawater/ desalinated water	0	0
(v) Others-Municipality	61,670.56	61,709.41
Total volume of water withdrawal (in kilolitres)	96,625.56	91,604.41
Total volume of water consumption (in kilolitres)	96,625.56	91,604.41
Water intensity per rupee of turnover (Water consumed/ turnover)-litres/ INR	0.003	0.003
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
i. To Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
ii. To Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
iii. To Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
iv. Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
v. Others	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

Note: The Manesar Plant of GIL falls within the overexploited category, where the Company releases water into the municipal sewage line without monitoring the discharge volume.

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 independent assessment has been carried out for water discharge in water stressed area.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	Not tracked	Not tracked
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/INR	Not tracked	Not tracked
Total Scope 3 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.

3. 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.

Not applicable

4. 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.	Resource Optimisation and Energy Conservation	<ol style="list-style-type: none"> 1 Switch off the lights during break on OLA line 2 Increase loading of jigs in powder coating with more tubes to achieve production in lesser time saving 2 hours per day 3 Magnetising current optimisation in centreless grinders 30 hp X 4nos. 4 Provide separate blower & thermocouple to maintain the flame pressure by modifying the furnace, thus saving LPG consumption 5 Rooftop solar above new store building @ 100 kWp to reduce GHG emissions 6 Replacement of BR 12 oil pump motors (10 hp X 4 nos.) with energy efficient motors IE4 7 Poly Carbonate Sheet roof top at old paint line to usage of lighting during day time to maintain lux Level. 8 Replacement of Inefficient lighting with LED lighting 9 Replacement of over rated motors with optimum rated motors 10 Usage of vfd in pumps to optimise energy usage 11 Convesion of hydraulic & pneumatic drive to electric drive 12 Compressor heat recovery system to heat up the hot water process 	Annual GHG Potential Savings: 397 MT Co2 eq

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (CONTD.)

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2.	Group Captive Solar Plant for Hosur	Capacity-1 MWp Installed at Trichy District Tamil Nadu	Total emissions saved: 1394.16 MT CO2 eq
3.	Solar rooftop plant	Capacity-100KWp, Installed at Nashik	Total emissions saved : 22 MT Co2 eq
4.	Zero Waste To landfill at Nashik Plant	100 % waste diverted from landfill.	ZWTL Plant Status Acheived

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

The Company has defined 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. DRP plan outlines specific procedures required to recover and restore critical IT systems during such unanticipated disruptive events.

6. 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.

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

90.19%

PRINCIPLE 7- BUSINESS, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT**Essential Indicator****1 a. Number of affiliations with trade and industry chambers/ associations.**

Gabriel India is affiliated to one (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 the Authority	Brief of the case	Corrective Action Taken
There were no incidents of anti-competitive behaviour involving the Company during the reporting period (FY 2022-23).		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Nil					

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 project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not applicable					

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

S. No.	Name of 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 ₹)
Not applicable						

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

Gabriel India Limited has established an effective grievance mechanism. Communities can submit their grievances through the ESG Feedback Register located at the gate or by contacting the Company via email at sustainability@gabriel.co.in. A senior management team carefully analyses received grievances and ensures they are addressed promptly within specified timelines.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	47.21%*	77%
Directly sourced from within India	90.27%	89.94%

*The decrease in percentage is attributed to the change in methodology from considering only raw material purchases last year to including the total materials purchased by the Company for FY 23-24.

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

Location	FY 2023-24	FY 2022-23
Rural	66.39%	66.01%
Semi-urban	12.09%	12.05%
Urban	21.53%	21.94%
Metropolitan	Nil	Nil

Leadership Indicators

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).**

No such project was initiated in the current financial year which requires Social Impact Assessment.

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	Amount spent (in ₹)
NA as no CSR projects have been undertaken by Gabriel India in designated Aspirational Districts			

3. a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)**

No

- (b) **From which marginalised /vulnerable groups do you procure?**

NA

- (c) **What percentage of total procurement (by value) does it constitute?**

NA

4. **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)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

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 authority	Brief of the Case	Corrective action taken
Not applicable		

6. Details of beneficiaries of CSR projects

S. No.	CSR Projects (in FY 2023-24)	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalised groups
1	<p>Provide education to 400+ school students across 4 Govt. Schools Partnership with Government Schools: Partnership with government schools aims to improve the quality of education on seven broad parameters (i) Academics Instruction, (ii) Infrastructure Development, (iii) Life Skills Education including observance of important days, (iv) Vocational Training, (v) Strengthening of School Management Committees (Capacity Building of SMC members), (vi) Promotion of reading (Book Bank), (vii) Promotion of Greenery Plantation.</p>	306 govt. school students aged 7 to 14 years (58% females)	100
2	<p>Development of School Infrastructure at Govt. Primary School, Mendh ki Chak Partnership with Government Schools: Partnership with government schools aims to improve the quality of education on seven broad parameters (i) Academics Instruction, (ii) Infrastructure Development, (iii) Life Skills Education including observance of important days, (iv) Vocational Training, (v) Strengthening of School Management Committees (Capacity Building of SMC members), (vi) Promotion of reading (Book Bank), (vii) Promotion of Greenery Plantation.</p>	127 govt. school students aged 7 to 14 years and 5 staff (100% females)	100
3	<p>MEDHAVI Scholarships: Support 08 matriculate girls to complete their Diploma in Mech. Engg. Medhavi Scholarship Programme: Medhavi scholarship programme supports matriculate girls from underprivileged families having annual income less than 2 lacs over a three-year period to pursue Diploma in Engineering. Post completion of the diploma, graduates are supported for placement both at the level of the polytechnic and by SNS Foundation.</p>	09 underprivileged girls aged 17 -20 years supported to pursue Dip. Engg. in Acropolis Institute of Technology and Research, Indore and Shaheed Jageshwar Government Polytechnic, Dewas	100
4	<p>Skill 65 youth in NSDC's approved NSDC job role of General Duty Assistant and ensure jobs for 80% trained Skill Development Programmes: Skill Development Programmes prepares opportunity disadvantaged youth for the 21st Century marketplace through market aligned and industry certified technical trainings. Post completion of the training youth are supported for placement.</p>	63 underprivileged unskilled youth aged 18 to 25 years (97% females; 34 are pursuing the course currently)	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (CONTD.)

S. No.	CSR Projects (in FY 2023-24)	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalised groups
5	Skill 45 youth in NSDC's approved NSDC job role of Home Health Aide and ensure jobs for 80% trained Skill Development Programmes: Skill Development Programmes prepares opportunity disadvantaged youth for the 21st Century marketplace through market aligned and industry certified technical trainings. Post completion of the training youth are supported for placement.	46 underprivileged unskilled youth aged 18 to 25 years (63% females; 27 are currently pursuing the course)	100
6	Support 160 Self Help Groups (SHGs) with livelihood related trainings and microcredit operations Micro-credit Operations: To support SHG members in improving their livelihoods by way of trainings and facilitate access to government schemes.	160 Self Help Groups (SHGs) of 1764 members supported with microcredit operations.	100
7	Skill 500+ female youth and women aged 18 – 55 years in multiple NSDC approved job roles Skill Development Programmes: Skill Development Programmes prepares opportunity disadvantaged youth for the 21st Century marketplace through market aligned and industry certified technical trainings. Post completion of the training youth are supported for placement.	498 underprivileged unskilled youth and women aged 18 to 55 years (99% females; 114 are pursuing)	100
8	Skill 900+ female youth and women aged 18 – 55 years in multiple NSDC approved job roles Skill Development Programmes: Skill Development Programmes prepares opportunity disadvantaged youth for the 21st Century marketplace through market aligned and industry certified technical trainings. Post completion of the training youth are supported for placement.	969 underprivileged unskilled youth and women aged 18 to 55 years (90% females; 143 are currently pursuing the courses)	100
9	Provide education to 1000+ school students from 9 partner govt. schools Partnership with Government Schools: Partnership with government schools aims to improve the quality of education on seven broad parameters (i) Academics Instruction, (ii) Infrastructure Development, (iii) Life Skills Education including observance of important days, (iv) Vocational Training, (v) Strengthening of School Management Committees (Capacity Building of SMC members), (vi) Promotion of reading (Book Bank), (vii) Promotion of Greenery Plantation.	1480 govt. school students aged 6 to 16 years (49% females)	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (CONTD.)

S. No.	CSR Projects (in FY 2023-24)	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalised groups
10	Provide mobile medical services to 16K+ rural population living in seven villages (MMU) A mobile medical van equipped with a MBBS doctor, nurse, pharmacist to visit every village twice a week for conducting OPDs. OPDs are followed by free distribution of medicines. The medical team on the van to also conduct awareness sessions on relevant health topics.	13827 individuals from rural areas (50% females)	100
11	Provide daily sanitation services to 1270 households living in five villages A team of 6-8 sanitation workers to regularly sweep the lanes of villages Perwa, Jeewda, Meeno Ki Dhani, Sena, part of Bisalpur. The team is also responsible for collecting household garbage and transferring it to storage area created outside the village.	5526 individuals from rural households	100
12	Provide education to 800+ school students from 10 Partner Govt. Schools Partnership with Government Schools: Partnership with government schools aims to improve the quality of education on seven broad parameters (i) Academics Instruction, (ii) Infrastructure Development, (iii) Life Skills Education including observance of important days, (iv) Vocational Training, (v) Strengthening of School Management Committees (Capacity Building of SMC members), (vi) Promotion of reading (Book Bank), (vii) Promotion of Greenery Plantation.	994 govt. school students aged 7 to 14 years (46% females)	100
13	Scholarships: Ten girls (3 - 7 yrs.) to pursue education at ANAND School Scholarship programme: Female students from underprivileged families of Parwanoo township enrolled for the scholarship programme at ANAND School. The scholarship programme supports cost of tuition and other fees at the school along with cost of books, stationery and uniform.	10 underprivileged girls aged 5 to 11 years	100
14	Skill 170+ youth aged 18 – 55 years in multiple NSDC approved job roles and improvement in skilling infrastructure Skill Development Programmes: Skill Development Programmes prepares opportunity disadvantaged youth for the 21st Century marketplace through market aligned and industry certified technical trainings. Post completion of the training youth are supported for placement.	235 underprivileged unskilled youth and women aged 18 to 55 years (81% females; 69 are currently pursuing)	100

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S. No.	CSR Projects (in FY 2023-24)	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalised groups
15	Maintain three public parks in partnership with Municipal Council, Parwanoo & Dept. of Forests, Solan: Regular Maintenance, upkeep, Cleanliness, watering of plants, pruning and horticultural activities in 3 parks - Anand Municipal Park and Sports Complex, Anand Garden and Van Vatika Anand.	13950 individuals residing in surrounding areas of public parks	100
16	Support sanitation around Mashobra market. Cleaning, garbage collection and waste management is done at Market area of Mashobara street on daily basis.	Population living within 1 km Area covered of Mashobara main market area (20,000 People)	100
17	Provide education to 300+ school students from 2 Govt. Schools Partnership with Government Schools: Partnership with government schools aims to improve the quality of education on seven broad parameters (i) Academics Instruction, (ii) Infrastructure Development, (iii) Life Skills Education including observance of important days, (iv) Vocational Training, (v) Strengthening of School Management Committees (Capacity Building of SMC members), (vi) Promotion of reading (Book Bank), (vii) Promotion of Greenery Plantation.	232 govt. school students aged 7 to 14 years (49% females)	100
18	Renovation of the Skill Development and Training Centre at Gurgaon, Haryana	200 unskilled youth aged 18 to 30 years (15% females)	100

PRINCIPLE 9- BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Customer response and satisfaction are crucial aspects for Gabriel India Limited. The company has established a robust system to handle customer complaints and feedback effectively.

- Customers have multiple communication channels available to connect with the company, including phone, email, online reports, or through Gabriel India Limited representatives.
- Each plant has a Dedicated Customer Quality Representative responsible for receiving and managing complaints according to Gabriel's Standard Operating Procedures (SOPs).
- For gathering customer feedback, there is a dedicated CSS portal. This portal collects real-time data from customers based on predefined parameters.
- Top management regularly reviews Customer Feedback, Voice of Customer reports, and Customer Satisfaction Survey Scores. They provide strategic guidance and directions for continuous improvement based on this feedback.

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2. 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 product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cybersecurity	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other (Quality Complaints)	117	0	-	145	Nil	-

4. Details of instances of product recalls on accounts of safety issues.

	Number	Reasons for Recall
Voluntary recalls	Nil	Not applicable
Forced recalls	Nil	Not applicable

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 Limited has a comprehensive policy on data Privacy. The details are provided in the Company's Data privacy policy which is available at <https://www.anandgroupindia.com/wp-content/uploads/2018/03/DataPrivacyPolicy.pdf>. Gabriel follows ISO 27001:2013 framework and is certified for IT services and security of IT Assets and information of Gabriel.

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.

Not applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches : No data breaches faced in FY 2023-24 - Nil
- Percentage of data breaches involving personally identifiable information of customer) - Nil
- Impact, if any, of the data breaches - Nil

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24 (CONTD.)

Leadership Indicators**1. Channels / platforms where information on products and services of the Company can be accessed.**

Gabriel India Limited website having all the information related to the products and business and can be accessed at <https://www.anandgroupindia.com/gabrielindia/products/?pcatid=all&vcetid=all>

2. Steps taken to inform and educate consumers, especially vulnerable and marginalised consumers, about safe and responsible usage of products and services.

Two distinct business segments are operated by Gabriel India Limited: B2B and B2C.

- In the B2B segment, where products are supplied directly to OEMs for integration into end products, Gabriel India Limited has limited scope to inform and educate end users about the safe and responsible usage of its products.
- In the B2C segment, specifically for gas-filled products, Gabriel India Limited ensures that safety instructions are prominently displayed. However, beyond these instructions, the company does not provide additional information regarding the safe and responsible usage of products in the aftermarket section.

3. Mechanisms in place to inform consumers of any risk of disruption / discontinuation of essential services.

- For B2B: Due to the direct supply of products to OEMs who assemble and distribute to end customers, Gabriel India Limited has limited scope to directly inform end users about potential service disruptions or discontinuations.
- For B2C: While product information is displayed on the company's website, there is no specific mechanism to directly notify consumers about disruptions or discontinuations of essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, since the company's products are OEM-specific, to adhere to the OEM requirements, product information displayed on packaging complies with both OEM specifications and relevant laws. This includes details such as manufacturer information, manufacturing date, model name, dispatch number, part number, and other pertinent data.

For aftermarket products, local laws regarding product information display are complied with.

Yes, customer satisfaction surveys are conducted across various locations, transitioning from Google Forms to the Kano Model methodology. The survey assesses customer satisfaction based on ratings received from respondents using a 6-point scale, evaluating attributes such as cost, supply chain management (SCM), quality, research and development (R&D), new product development (NPD), and customer relationship.