GNA

GNA AXLES LIMITED

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Dated : June 6, 2026

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

SUB: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Sir,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26, which also forms part of the 33rd Annual Report of the Company

This is for your information and record.

Thanking You

Yours Truly
For GNA AXLES LIMITED

Gourav Jain
Company Secretary

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Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L29130PB1993PLC013684
2.	Name of the listed entity	GNA Axles Limited
3.	Year of incorporation	1993
4.	Registered office address	GNA House, 1-C Chhoti Baradari – II Garha Road, Jalandhar – 144 001, Punjab
5.	Corporate address	GNA Axles Limited, VPO Mehtiana Phagwara Hoshiarpur Road, Dist. Hoshiarpur –146 001, Punjab
6.	Email	gjain@gnagroup.com
7.	Telephone	01882 262273 79
8.	Website	https://gnaaxles.in/
9.	Financial year for which reporting is being done	2025–26
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up capital	₹ 429,308,000
12.	Name and contact details (telephone, Email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Gourav Jain – Company Secretary GNA Axles Limited, VPO Mehtiana Dist. Hoshiarpur – 146 001, Punjab Telephone: 01882 262273 79 Email: gjain@gnagroup.com
13.	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	This report has been compiled on a standalone basis
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. Products/services

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

S. no.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Manufacturing of auto components	Manufacturing of auto components	100%

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

S. no.	Product/service	NIC Code	% of total turnover contributed
1	Axle shafts	293001*	77.16%
2	Spindles	293099*	16.49%
3	Other shafts	293099*	6.35%

*The codes have been updated as per the NIC 2025.

III. Operations

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

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

19. Markets served by the entity:

a. Number of locations

Location	Number
National (no. of states)	30
International (no. of countries)	12

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

The contribution of exports to the total turnover of the entity during the reporting period was 45.91%.

c. A brief on types of customers

GNA Axles serves a diverse customer base comprising Original Equipment Manufacturers (OEMs) across domestic and international markets. Its customers primarily include manufacturers of off-highway equipment, tractors, commercial transport vehicles, and sport utility vehicles.

IV. Employees

20. Details as at the end of financial year:

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)	515	484	93.98%	31	6.02%
2.	Other than permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	515	484	93.98%	31	6.02%
	Workers					
4.	Permanent (F)	1,187	1,187	100%	0	0%
5.	Other than permanent (G)	961	812	84.50%	149	15.50%
6.	**Total workers (F + G)**	2,148	1,999	93.06%	149	6.94%

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)	0	0	0%	0	0%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	0	0	0%	0	0%
	Differently abled workers					
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	**Total differently abled workers (F + G)**	0	0	0%	0	0%

21. Participation/inclusion/representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	12	1	8.33%
Key Management Personnel	2	0	0.00

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	2025–26 (Turnover rate in current financial year)			2024–25 (Turnover rate in previous financial year)			2023–24 (Turnover rate in the year prior to the previous financial year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	4%	0%	4%	6%	0%	6%	5%	11%	5%
Permanent workers	11%	0%	11%	9%	0%	9%	10%	0%	10%

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

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

S. no.	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	GNA Axles Inc.	Subsidiary	100%	No
2.	GNA Mobility Limited	Subsidiary	100%	No

VI. CSR Details

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

ii. Turnover (in ₹): ₹ 14,784,182,804

iii. Net worth (in ₹): ₹ 1,004,113,378

VII. Transparency and disclosures compliances

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

Stakeholder group from whom complaint was received	Grievance redressal mechanism in place (Yes/No) (If yes, then provide a weblink to the grievance redress policy)	2025–26 (Current financial year)			2024–25 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	No	0	0	NA	-	-	NA
Investors (other than shareholders)	Yes. A copy of the policy shall be made available on receipt of a written request from stakeholders.	0	0	NA	-	-	NA

Business Responsibility and Sustainability Report (Contd.)

Stakeholder group from whom complaint was received	Grievance redressal mechanism in place (Yes/No) (If yes, then provide a weblink to the grievance redress policy)	2025–26 (Current financial year) Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	2024–25 (Previous financial year) Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Shareholders	Yes. A copy of the policy shall be made available on receipt of a written request from stakeholders.	14	1	NA	10	1	NA
Employees and workers	Yes. A copy of the policy shall be made available on receipt of a written request from stakeholders.	0	0	NA	-	-	NA
Customers	Yes. A copy of the policy shall be made available on receipt of a written request from stakeholders.	1	0	NA	-	-	NA
Value chain partners	No	0	0	NA	-	-	NA
Other (please specify)	No	0	0	0	-	-	NA

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

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

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	Innovation	O	Continuous innovation in product design and manufacturing processes enables improved product performance, cost optimisation, and alignment with evolving OEM requirements and regulatory standards	NA	• Positive: Enhances competitiveness, supports revenue growth, and improves margins through efficiency gains
2	Resource efficiency	O	Optimising the use of materials and energy contributes to cost efficiency and enhances overall sustainability performance	• Focusing on lean manufacturing practices, together with measures for conserving energy and resources	• Positive: Through cost savings

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	Emissions management	R	Stringent environmental regulations and increasing stakeholder focus on climate impact expose the Company to compliance and transition risks related to greenhouse gas emissions	• Adoption of cleaner technologies, energy transition initiatives, emissions monitoring, and compliance with applicable environmental norms	• Positive: Over the long term through efficiency improvements • Negative: Potential increase in capital and operating expenditure for compliance
4	Customer centricity	O	Maintaining strong relationships with OEM clients through quality, reliability, and responsiveness is critical for sustained business growth and market positioning	NA	• Positive: Drives customer retention, repeat business, and long-term contracts
5	Occupational health and safety	R	Manufacturing operations involve inherent safety risks that can impact workforce well-being, operational continuity, and regulatory compliance	• Implementation of safety management systems, regular training, and audits • Adherence to safety standards to minimise incidents	• Negative: Potential financial impact from accidents, legal liabilities, and operational disruptions
6	Waste management	R	Ineffective waste handling can lead to environmental non-compliance and increased disposal costs, while efficient waste management can improve resource recovery and reduce costs	• Adoption of waste segregation, recycling, and disposal practices in line with regulatory requirements	• Negative: Due to potential penalties and higher disposal costs if unmanaged
7	Employee well-being	O	Employee engagement, satisfaction, and development contribute to productivity, retention, and organisational performance	NA	• Positive: Improved productivity, reduced attrition costs, and enhanced organisational effectiveness
8	Material sourcing	R	Dependence on quality raw materials and supply chain stability exposes the Company to risks related to price volatility, supply disruptions, and supplier compliance	• Diversification of supplier base, long-term procurement strategies, and supplier evaluation mechanisms	• Negative: Increased procurement costs and potential supply disruptions impacting production
9	Risk management and compliance	R	Non-compliance with regulatory requirements and inadequate risk management practices can result in legal penalties, reputational damage, and operational disruptions	• Strengthening of internal controls, compliance frameworks, regular audits, and risk assessment processes	• Negative: Financial penalties, legal costs, and business continuity risks

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

S. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
	c. Weblink of the policies, if available	Policy webpage: https://gnaaxles.in/reports-and-documents.php Principle 1: • Business Ethics Policy • Code of Conduct for Directors and Senior Management • Code of Conduct • Related Party Transaction Policy • Policy for Prohibition of Insider Training • Dividend Distribution Policy • Nomination and Remuneration Policy • Risk Management Policy • Subsidiary Policy • Vigil Mechanism Policy Principle 2: • Code of Conduct • CSR Policy for Suppliers Principle 3: • Code of Conduct • Vigil Mechanism Policy • CSR Policy for Suppliers Principle 4: • Business Ethics Policy • Code of Conduct • Vigil Mechanism Policy • Related Party Transaction Policy • Code of Conduct for Directors and Senior Management • Policy for Prohibition of Insider Training • Nomination and Remuneration Policy								

S. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		• Risk Management Policy • Subsidiary Policy • Dividend Distribution Policy • CSR Policy • CSR Policy for Suppliers Principle 5: • Code of Conduct • Vigil Mechanism Policy • Business Ethics Policy • CSR Policy for Suppliers Principle 6: • Code of Conduct • CSR Policy for Suppliers Principle 8: • Code of Conduct • CSR Policy • CSR Policy for Suppliers Principle 9: • Code of Conduct • Business Ethics Policy								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
4	Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Principle 6: ISO 14001:2015 Principle 9: IATF 16949:2016								
5	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	GNA Axles continues to strengthen its renewable energy initiatives as part of its broader sustainability efforts. Key developments undertaken during the year include: • Expansion of rooftop solar power generation capacity, taking the Company's total installed solar capacity to 6 MW as at the close of the year • Initiation of a solar park project at Thikriwal village, Kapurthala district, Punjab, with a planned power generation capacity of 10 MW These initiatives reflect the Company's continued focus on increasing renewable energy adoption and supporting sustainable energy management across its operations.								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The Company continued to make progress against its sustainability commitments during the year through initiatives focused on renewable energy adoption and resource efficiency. Key developments included the expansion of rooftop solar power capacity to 6 MW and the commencement of a 10 MW solar park project in Kapurthala, Punjab. These measures reflect the Company's ongoing efforts towards enhancing renewable energy utilisation and supporting long-term sustainability objectives.								

Business Responsibility and Sustainability Report (Contd.)

S. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Governance, leadership and oversight									
7	Statement by the Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) At GNA Axles, we continue to strengthen our commitment towards sustainable growth by advancing the integration of renewable energy across our operations. During the year, we significantly expanded our rooftop solar power generation capacity, taking the total installed capacity to 6 MW as at the close of the year. Building on this progress, we also commenced the development of a 10 MW solar power park at Thikriwal village, Kapurthala district, Punjab. These initiatives represent an important step in our journey towards cleaner energy adoption and responsible resource management. As we move forward, we remain focussed on strengthening our environmental performance while supporting long-term business resilience and sustainable value creation for all our stakeholders.									
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	Mr. Ranbir Singh – CEO & MD Telephone: 01882 262273 Email: ranbir@gnagroup.com								
9	Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.	Responsibility for decisions concerning sustainability-related issues rests with the Board of Directors.								

10 Details of Review of NGRBCs by the Company:

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

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

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	1	GNA Axles conducts multiple training and awareness programmes during the year on subjects including the Code of Conduct, Prevention of Sexual Harassment (POSH), Whistle-Blower Policy, Environmental, health, and safety practices, Compliance management & understanding of the Company's business.	100%
Key Managerial Personnel	1	Compliance, Risk Management, Environment, Safety.	100%

Business Responsibility and Sustainability Report (Contd.)

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Employees other than BoD & KMP	5	GNA Axles conducts multiple training and awareness programmes during the year on subjects including the Code of Conduct, Prevention of Sexual Harassment (POSH), Whistle-Blower Policy, and environmental, health, and safety practices. All newly inducted team members undergo structured technical and behavioural training programmes as part of the induction process, beginning with sessions on workplace safety and environmental practices. These programmes record complete participation across the organisation.	100%
Workers	10	GNA Axles conducts multiple training and awareness programmes during the year on subjects including the Code of Conduct, Prevention of Sexual Harassment (POSH), Whistle-Blower Policy, and environmental, health, and safety practices. All newly inducted team members undergo structured technical and behavioural training programmes as part of the induction process, beginning with sessions on workplace safety and environmental practices. These programmes record complete participation across the organisation.	60%

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred (Yes/No)
Penalty/fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-monetary

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

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

Case details	Name of the regulatory/enforcement agencies/judicial institutions
NA	NA

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

GNA Axles maintains a governance framework focused on ethical conduct, accountability, and regulatory compliance across the organisation. The Company has established a formal Code of Conduct applicable to Directors, Key Managerial Personnel, Senior Management Personnel, and employees. The Code explicitly outlines the Company's anti-bribery and anti-corruption stance under its provisions relating to prohibition of bribery and corrupt practices.

The key governance measures include:

- Prohibiting employees from engaging in corrupt practices, including offering or accepting bribes, kickbacks, facilitation payments, false incentives, fraud, embezzlement, and improper financial dealings with vendors or suppliers
- Defining standards of professional conduct centred on integrity, transparency, accountability, and ethical business behaviour
- Adopting a zero-tolerance approach towards bribery and corruption to support lawful and responsible business operations
- Requiring compliance with all applicable laws, regulations, internal policies, and procedures
- Periodically reviewing and updating the Code of Conduct to ensure continued relevance and effectiveness
- Implementing a Whistle-Blower Policy that enables employees to report concerns and unethical practices through a structured mechanism

Through these measures, GNA Axles continues to strengthen its ethical governance practices and reinforce its commitment towards the prevention of bribery and corruption across its operations.

Weblink: Code of Conduct Management

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

	2025–26 (Current financial year)	2024–25 (Previous financial year)
Directors	Nil	Nil
KMP	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	2025–26 (Current financial year)	2024–25 (Previous financial year)
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of conflict of interest of the KMP	Nil	Nil

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

NA

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

	2025–26 (Current financial year)	2024–25 (Previous financial year)
Number of days of accounts payables	103	76

9. Openness of business

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

Parameter	Metrics	2025–26 (Current financial year)	2024–25 (Previous financial year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	Nil	Nil
Shares of RPT in	a. Purchases (Purchases with related parties/total purchases)	Nil	Nil
	b. Sales (Sales to related parties/total sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/total investments made)	Nil	Nil

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

Essential Indicators

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.

	2025–26 (Current financial year)	2024–25 (Previous financial year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

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

Yes. GNA Axles is committed to developing a sustainable supply chain through responsible sourcing practices. Accordingly, steel is procured from suppliers that comply with internationally recognised standards such as ISO 9001 and ISO 14001.

As part of its ongoing sustainability efforts, the Company intends to establish a formal framework to evaluate and integrate environmental and social impact considerations into supplier selection and management. This approach reflects its focus on strengthening ethical and sustainable practices across its supply chain.

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

NA

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

GNA Axles is not involved in the production of plastic goods or electronic products, and hazardous substances do not form a significant part of its core manufacturing activities. As a result, the Company is not subject to product recovery or take-back obligations for these categories. However, it has implemented appropriate procedures for the responsible handling and disposal of incidental waste in accordance with environmental regulations.

Waste management practices followed by the Company include:

- Plastic waste: Limited packaging material received from suppliers is segregated and transferred to authorised recycling agencies
- E-waste: Obsolete office-related electronic items are disposed of through certified e-waste recyclers and handlers
- Hazardous waste: Limited waste generated from maintenance activities is managed through approved agencies in compliance with applicable regulatory requirements
- Other waste: Recyclable non-hazardous waste, including metal scrap, is channelled through authorised recycling vendors

Through these measures, GNA Axles continues to support responsible waste management and environmental compliance across its operations.

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

Yes. As an automotive ancillary company, the Company is subject to Extended Producer Responsibility (EPR) requirements and aligns its operations accordingly. Accordingly, its waste collection framework is aligned with EPR plans submitted to the relevant Pollution Control Boards.

To support efficient resource utilisation, GNA Axles undertakes initiatives focused on waste reduction, reuse, and recycling. These efforts are further supported through established mechanisms such as collection centres and stakeholder engagement processes, enabling the scientific and environmentally responsible management of automotive waste.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	484	484	100%	484	100%	NA	NA	0	0%	0	0%
Female	31	31	100%	31	100%	31	100%	NA	NA	0	0%
Total	515	515	100%	515	100%	31	100%	0	0%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,187	1,187	100%	1,187	100%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	1,187	1,187	100%	1,187	100%	0	0%	NA	NA	0	0%
Other than permanent workers											
Male	812	812	100%	0	0%	NA	NA	0	0%	0	0%
Female	149	149	100%	0	0%	0	0%	NA	NA	0	0%
Total	961	961	100%	0	0%	0	0%	0	0%	0	0%

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

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

	2025–26 (Current financial year)	2024–25 (Previous financial year)
Cost incurred on well-being measures as a % of total revenue of the company	0.17%	0.16%

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

Benefits	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)
PF	97.69%	99.07%	Yes	96.99%	98.46%	Y
Gratuity	100%	100%	Yes	100%	100%	Y
ESI	38.06%	100%	Yes	41.97%	100%	Y
Others – please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

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

Yes. The Company has incorporated accessibility features such as elevators, ramps, wheelchairs, and accessible washrooms within its office premises to support differently abled employees. However, similar provisions are presently not available across manufacturing units due to operational challenges associated with the nature of manufacturing activities. Despite these constraints, GNA Axles continues to explore practical opportunities to strengthen accessibility measures in alignment with the Rights of Persons with Disabilities Act, 2016.

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

Yes. GNA Axles has an Equal Opportunity framework in place in accordance with the Rights of Persons with Disabilities Act, 2016. The Company follows a non-discriminatory approach across employment practices, including recruitment, promotion, compensation, transfers, and career development opportunities.

Key aspects of the framework include:

- Equal employment opportunities for all individuals, irrespective of gender, caste, religion, age, nationality, ethnicity, disability, sexual orientation, or other legally protected characteristics
- Merit-based employment decisions across hiring and workforce management processes
- Commitment to ensuring fair treatment and equal opportunities for persons with disabilities across the organisation

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers Other than permanent workers	Through a formal grievance redressal process, workers can communicate concerns either verbally or in writing to their immediate line manager for initial resolution. Matters that remain unresolved are escalated to the Sectional Head, followed by the HR Head, for further review and appropriate action.
Permanent employees Other than permanent employees	Employees are provided with multiple avenues to communicate grievances, including Email, written representations, or verbal discussions with their respective Head of Department. Unresolved queries are further escalated to HR and senior leadership, including the Executive Director or Managing Director, for final review and resolution.

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

Category	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total permanent workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	2025–26 (Current financial year)					2024–25 (Previous financial year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	484	260	53.72%	110	22.73%	478	300	62.76%	300	62.76%
Female	31	31	100%	31	100%	20	20	100%	20	100%
Total	515	291	56.50%	141	27.38%	498	320	64.26%	320	64.26%
Workers										
Male	1,187	650	54.76%	650	54.76%	1,039	600	57.75%	600	57.75%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1,187	650	54.76%	650	54.76%	1,039	600	57.75%	600	57.75%

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

Category	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	484	457	94.42%	478	451	94.35%
Female	31	26	83.87%	20	16	80%
Total	515	483	93.79%	498	467	93.78%
Workers						
Male	1,187	1,156	93.39%	1,039	1,006	96.82%
Female	0	0	0%	0	0	0%
Total	1,187	1,156	93.39%	1,039	1,006	96.82%

10. Health and safety management system:

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

Yes. The Company has implemented an integrated health and safety framework across its locations to support employee well-being and maintain safe working conditions. These measures include:

- Company-sponsored medical insurance as part of its broader employee health and wellness initiatives
- Provision of protective equipment, including gloves and other safety gear, to help maintain a secure workplace environment
- Installation of key safety infrastructure such as fire alarms, extinguishers, and clearly identified emergency exit routes across premises
- Workplace design features including ergonomic furniture, stairways, and elevators to support employee safety, accessibility, and comfort

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

The Company follows a structured approach for hazard identification and risk assessment across both routine and non-routine activities to support workplace safety. Key practices include:

- Conducting routine safety inspections, planned assessments, and periodic reviews to identify potential hazards
- Undertaking preventive maintenance to minimise equipment-related risks, along with pre-task risk evaluations before work begins

Collectively, these measures support timely risk identification and enable the implementation of appropriate safety controls and corrective actions.

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

Yes. Structured mechanisms are established to encourage employee participation in identifying workplace hazards and recommending safety improvements. These initiatives include:

- Implementing the Safety Steward Programme, equipping employees to record, evaluate, and report safety-related observations
- Encouraging active employee involvement in Safety Committee meetings, to collaboratively discuss risks and address safety concerns

Together, these measures promote a culture of workforce engagement in strengthening workplace safety and continuous risk management.

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

Yes. Employees are provided with comprehensive healthcare support that extends beyond occupational health requirements. This support includes:

- On-site medical facilities managed by trained first-aid personnel to address minor health concerns
- Access to ESI hospitals and other healthcare institutions for advanced medical treatment, with eligible expenses supported through insurance coverage

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

Safety Incident/Number	Category	2025–26 (Current financial year)	2024–25 (Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

GNA Axles follows a comprehensive employee safety framework. It integrates training, risk control, workplace design, health initiatives, emergency readiness, and the development of a strong safety culture across its operations. All incidents are systematically investigated to determine root causes, with corrective actions implemented to prevent recurrence. Additionally, a strong emphasis is placed on proactive risk prevention to minimise potential harm. Key practices include:

- Conducting periodic management reviews of safety systems and performance indicators
- Carrying out regular workplace inspections, team-level discussions, and internal audits to identify hazards
- Performing structured risk assessments to evaluate and manage operational safety concerns
- Implementing comprehensive induction and safety training programmes for employees
- Strengthening preparedness and response effectiveness through emergency response drills
- Conducting routine medical examinations and employee health initiatives
- Scheduling inspections of machinery, pressure vessels, and electrical infrastructure to support compliance
- Deploying machine interlocks and protective guarding systems to reduce operational risks
- Establishing defined accountability mechanisms supported by established safety response procedures

Through this multi-layered approach, the Company promotes continuous safety enhancement through leadership oversight, employee participation, preventive risk management, and comprehensive emergency preparedness.

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

	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	0	0	NA	0	0	NA
Health & safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
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 & safety practices and working conditions.

The Company implements comprehensive safety measures and procedures aimed at lowering risks and preserving workplace security.

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

Essential Indicators

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

Key stakeholder groups are determined through a structured consultation process involving functional heads, senior leadership, and Directors, supported by the Company's extensive industry experience. Through this approach, it identifies a broad range of stakeholders, including promoters, employees, customers, business associates, investors, lenders, suppliers, regulatory authorities, local communities, and CSR partners. GNA Axles places importance on understanding stakeholder perspectives and recognises their contributions as integral to its long-term growth and overall development.

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

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other)	Frequency of engagement (Annually/half-yearly/quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	• Departmental meetings and leadership interactions • Training sessions and toolbox talks • Internal Emails, circulars and notice boards • Employee feedback forums and grievance channels • Performance and development discussions	Continuous with monthly and need-based touchpoints	• Building a safe, compliant and productive workplace through regular dialogue on occupational health and safety • Strengthening capability through technical, behavioural and leadership development • Understanding workforce expectations relating to welfare, engagement, recognition and career progression • Encouraging operational discipline, collaboration and responsible workplace practices

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other)	Frequency of engagement (Annually/half-yearly/quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Customers	No	• Key account meetings and plant visits • Product development reviews and technical discussions • Customer satisfaction surveys • Digital correspondence, presentations and service reviews • Industry exhibitions and business forums	Ongoing and project-linked; quarterly and need-based	• Understanding customer requirements on quality, delivery, innovation and reliability • Aligning product performance with evolving market and OEM expectations • Addressing concerns relating to product consistency, service responsiveness and long-term partnerships • Identifying opportunities for value creation through process improvements and customised solutions
Investors	No	• Annual General Meeting • Quarterly financial disclosures and investor presentations • Stock exchange intimations • Corporate website and annual report • Emails	Quarterly, annually and event-based	• Communicating financial and operational performance with transparency • Sharing strategic priorities, governance practices and growth outlook • Responding to shareholder queries on business resilience, capital allocation and long-term value creation • Maintaining confidence through timely disclosures and responsible investor relations
Suppliers	No	• Supplier meetings • Procurement reviews and audits • Emails, calls and digital supply chain platforms • Site visits and capability assessments • Policy communication and onboarding sessions	Ongoing, with periodic and need-based reviews	• Promoting supply continuity, quality standards and ethical business conduct across the value chain • Addressing expectations on delivery schedules, cost efficiency and compliance requirements • Encouraging supplier capability enhancement, process alignment and responsible sourcing practices • Strengthening collaboration on operational efficiency and risk management

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Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other)	Frequency of engagement (Annually/half-yearly/quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Regulators	No	• Statutory filings and official correspondence • Compliance audits and inspections • Industry consultations and review meetings • Environmental and safety reporting • Policy-related submissions	Need-based and as per regulatory timelines	• Ensuring adherence to applicable legal, environmental and governance requirements • Maintaining proactive engagement on statutory developments affecting operations • Supporting transparent disclosures and compliance readiness • Addressing regulatory observations, policy expectations and sector-specific responsibilities
Local communities	Yes	• Community meetings and local outreach programmes • CSR initiatives and project implementation visits • Grievance redressal channels • Awareness campaigns and field interactions • Partnerships with local institutions and implementing agencies	Continuous, with programme-specific reviews	• Understanding local development priorities and social concerns • Supporting community well-being through focused interventions in education, health, infrastructure and livelihood • Encouraging inclusive development through regular consultation and participation • Addressing grievances and strengthening trust through sustained local engagement

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	515	291	56.50%	498	100	20.08%
Other than permanent	0	0	NA	0	0	NA
Total employees	515	291	56.50%	498	100	20.08%

Category	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Workers						
Permanent	1,187	1,156	97.39%	1,039	300	28.87%
Other than permanent	961	300	31.22%	819	0	NA
Total workers	2,148	1,456	67.79%	1,858	300	16.15%

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

Category	2025–26 (Current financial year)					2024–25 (Previous financial year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	515	0	0%	515	100%	498	0	0%	498	100%
Male	484	0	0%	484	100%	478	0	0%	478	100%
Female	31	0	0%	31	100%	20	0	0%	20	100%
Other than permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	1,187	0	0%	1,187	100%	1,039	0	0%	1,039	100%
Male	1,187	0	0%	1,187	100%	1,039	0	0%	1,039	100%
Female	0	0	0%	0	NA	0	0	0%	0	0%
Other than permanent	961	961	100%	0	0%	819	819	100%	0	0%
Male	812	812	100%	0	0%	764	764	100%	0	0%
Female	149	149	100%	0	0%	55	55	100%	0	0%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of the respective category (in ₹ Lacs)	Number	Median remuneration/ salary/wages of the respective category (in ₹ Lacs)
Board of Directors (BoD)	11	198.15	1	0
Key Managerial Personnel	2	18.99	0	0
Employees other than BoD and KMP	476	3.28	31	2.58
Workers	1,187	1.58	0	0

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

	2025–26 (Current Financial year)	2024–25 (Previous financial year)
Gross wages paid to females as % of total wages	0.99%	0.93%

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

Yes. Grievance investigations are conducted by a designated team in the HR & Personnel Department. The team evaluates each matter on a case-by-case basis, takes necessary action, and oversees human rights concerns within the organisation.

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

Any employee with job-related or rights-related concerns is encouraged to contact the Head of HR & Personnel. Each matter is examined, suitable corrective action is taken, and updates are shared with the employee, ensuring prompt and impartial grievance management.

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

	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA
Forced labour/involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights-related issues	0	0	NA	0	0	NA

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

	2025–26 (Current financial year)	2024–25 (Previous financial year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	NA	NA
Complaints on POSH upheld	NA	NA

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

GNA Axles has established mechanisms to protect employees reporting concerns related to discrimination, harassment, or unethical conduct. The Company provides safeguards to ensure that complainants and individuals supporting investigations are protected from retaliation, victimisation, or unfair treatment.

Key measures include:

- Maintaining confidentiality of the complainant's identity to the extent permitted under applicable law
- Providing protection against retaliation or adverse treatment arising from the reporting of concerns
- Extending similar safeguards to employees assisting in investigations
- Taking appropriate steps to minimise difficulties that may be experienced by complainants during the investigation process
- Managing complaints through structured grievance and investigation mechanisms, including oversight by the Internal Complaints Committee in cases relating to sexual harassment

Weblink: Vigil Mechanism Policy

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

Yes. The Company highly values human rights and reflects this commitment through its contractual agreements and business dealings.

10. Assessments for the year:

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

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

NA

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	Units	2025–26 (Current financial year)	2024–25 (Previous financial year)
From renewable sources			
Total electricity consumption (A)	GJ	26,803.73	6,224.64
Total fuel consumption (B)	-	-	-
Energy consumption through other sources (C)	-	-	-
Total energy consumed from renewable sources (A + B + C)	GJ	26,803.73	6,224.64
From non-renewable sources			
Total electricity consumption (D)	GJ	435,481.56	445,648.68
Total fuel consumption (E)	GJ	22,801.75	7,625.39
Energy consumption through other sources (F)	-	-	-
Total energy consumed from non-renewable sources (D + E + F)	GJ	458,283.31	453,274.06
Total energy consumed (A + B + C + D + E + F)	GJ	485,087.04	459,498.71
Energy intensity per ₹ of turnover (Total energy consumption/revenue from operations)	Energy consumed in GJ/revenue in ₹ Lacs	3.28	2.98
Energy intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/revenue from operations adjusted for PPP)	Energy consumed in GJ/revenue adjusted for PPP in ₹ Lacs	66.74	61.65
Energy intensity in terms of physical output (Total energy consumed/FTE)	Energy consumed in GJ/FTE	941.92	961.29
Energy intensity (optional) – the relevant metric may be selected by the entity	-	NA	NA

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

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) 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.

NA

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

Parameter	2025–26 (Current financial year)	2024–25 (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	94,086	68,213
(iii) Third-party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	94,086	68,213
Total volume of water consumption (in kilolitres)	94,086	68,213
Water intensity per ₹ of turnover (Water consumed in kilolitres/₹ in Lacs of turnover)	0.64	0.44
Water intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kilolitres/revenue from operations in ₹ Lacs adjusted for PPP)	12.94	9.15
Water intensity in terms of physical output (Total water consumption in kilolitres/FTE)	182.69	142.71
Water intensity (optional) – the entity may select the relevant metric	NA	NA

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

4. Provide the following details related to water discharged:

Parameter	2025–26 (Current financial year)	2024–25 (Previous financial year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	**NA**	**NA**
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(ii) To Groundwater	**NA**	**NA**
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iii) To Seawater	**NA**	**NA**
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	**NA**	**NA**
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(v) Others	**NA**	**NA**
No treatment	NA	NA
With treatment – please specify level of treatment	53,312	52,655
Total water discharged (in kilolitres)	**53,312**	**52,655**

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

Yes. The Company operates a zero liquid discharge system supported by dedicated effluent and sewage treatment plants. All industrial wastewater is treated and repurposed for irrigation of on-site green spaces. This enables the elimination of liquid waste discharge, water conservation, and reduces the environmental footprint.

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

Parameter	Please specify unit	2025–26 (Current financial year)	2024–25 (Previous financial year)
NO_x	NA	32.75	31.20
SO_x	mg/Nm^3	22.20	21.15
Particulate matter (PM)	$\mu g/m^3$	90.20	90.10
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

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

Parameter	Unit	2025–26 (Current financial year)	2024–25 (Previous financial year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	1,657.22	548.77
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	85,886.64	89,996.28
Total Scope 1 and Scope 2 emissions per ₹ of turnover	tCO_2e/₹ in Lacs of turnover	0.59	0.59
Total Scope 1 and Scope 2 emission intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ revenue from operations adjusted for PPP)	tCO_2e/₹ in Lacs of turnover adjusted to PPP in USD	12.04	12.15
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/FTE	169.99	189.42
Total Scope 1 and Scope 2 emission intensity (optional) – the entity may select the relevant metric	NA	NA	NA

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

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

Yes. The Company has undertaken renewable energy initiatives aimed at reducing greenhouse gas emissions across its operations.

Key initiatives include:

- Expansion of rooftop solar power generation capacity, increasing the total installed capacity to 6 MW as at the close of the year
- Commencement of a 10 MW solar power park project at Thikriwal village, Kapurthala district, Punjab

These initiatives support the Company's efforts towards increasing the use of clean energy and reducing dependence on conventional energy sources.

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

Parameter	2025–26 (Current financial year)	2024–25 (Previous financial year)
Total waste generated (in metric tonnes)		
Plastic waste **(A)**	320 Drums	509 Drums
E-waste **(B)**	0	0
Bio-medical waste **(C)**	0.02	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0	0
Radioactive waste **(F)**	0	0
Other hazardous waste. Please specify, if any. **(G)**	0	0
Crude oil/Spent oil	2.49	5.50
Waste or residues containing oil	29.23	28.70
Chemical sludge from waste water treatment	2.90	2.60
Other non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A + B + C + D + E + F + G + H)	**34.64**	**36.80**
Waste intensity per ₹ of turnover (Total waste generated/revenue from operations)	0.0002	0.0002
Waste intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/revenue from operations adjusted for PPP)	0.0047	0.0049
Waste intensity in terms of physical output (Total waste generated/FTE)	0.06	0.07
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

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

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

The Company maintains structured waste management practices to support responsible disposal, regulatory compliance, and efficient resource utilisation across its operations. In line with this approach, it ensures:

- Plastic and packaging waste is systematically collected and channelled through certified recycling agencies
- Electronic waste is carefully dismantled and transferred to authorised recyclers for appropriate processing
- Hazardous waste is securely stored, transported, and treated at government-approved facilities in accordance with applicable legal requirements
- Other waste streams are segregated, with recyclable materials such as paper, wood, and metal sent to licensed vendors, while non-recyclable waste is disposed of at designated landfill sites
- Any additional hazardous waste is managed in strict compliance with relevant regulatory standards

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

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

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

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

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

S. no.	Specify the law/regulation/ guidelines which were not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes. The Company adheres to all relevant environmental rules, standards, and legal requirements applicable within India.				

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

Essential Indicators

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

Six

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

S. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Confederation of Indian Industries (CII), New Delhi	National
2	The Associated Chambers Of Commerce and Industry of India (ASSOCHAM)	National
3	Association of Indian Forging Industry (AIFI)	National

S. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
4	Automotive Components Manufacturers Association of India (ACMA, New Delhi)	National
5	The Council of EU Chambers of Commerce in India	National
6	Swiss-Indian Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
The Company executes its CSR programmes based on its approved policy framework, though it has not conducted social impact assessments because current regulations do not require them.					

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

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

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

The Company encourages an open and transparent dialogue with local communities through feedback mechanisms such as written communication, Emails, and periodic engagement meetings. All concerns are carefully assessed, and suitable measures are taken in a timely and respectful manner.

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

	2025–26 (Current financial year)	2024–25 (Previous financial year)
Directly sourced from MSMEs/small producers	Nil*	Nil
Directly from within India	100%	100%

**The Company's basic input is steel which is not procured from MSME/small producers.*

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	2025–26 (Current financial year)	2024–25 (Previous financial year)
Rural	100%*	100%
Semi-urban	0	0
Urban	0	0
Metropolitan	0	0

**The Company's manufacturing plants are situated in rural areas.*

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

Essential Indicators

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

Customer satisfaction forms an important part of GNA Axles's operational framework. It provides multiple channels for receiving feedback and grievances, including written correspondence, Email communication, and regular engagement meetings. This ensures that concerns are reviewed, addressed, and followed up in a timely manner. Furthermore, it evaluates feedback trends to identify areas for improvement, with relevant insights communicated to product teams to support continuous enhancement and strengthen overall customer experience.

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

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

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

	2025–26 (Current financial year)			2024–25 (Previous financial year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cybersecurity	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes. GNA Axles has established measures relating to data privacy and the protection of personal information. The Company is committed to safeguarding employee information in compliance with applicable data privacy laws and internal control mechanisms.

Key elements of the framework include:

- Protection of personal information collected during the course of employment
- Compliance with applicable regulations governing the collection, processing, storage, transfer, use, and disclosure of personal data
- Defined responsibilities for employees handling personal information to ensure adherence to data privacy requirements and internal controls
- Measures aimed at reducing risks associated with unauthorised access, misuse, or disclosure of sensitive information

Weblink: Code of Conduct Management

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

   NA

7. **Provide the following information relating to data breaches:**
   a. **Number of instances of data breaches:** 0
   b. **Percentage of data breaches involving personally identifiable information of customers:** 0%
   c. **Impact, if any, of the data breaches:** Nil