ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

GLS Aluminium Industries Pvt Ltd

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
513	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**CETIZION VERIFICA**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	12 NOVEMBER 2025	**31 MAY 2027**	**12 NOVEMBER 2025**

AUTHORISED BY

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Validity of this Certificate is subject to continued conformance with the applicable ASI Standard and can be verified at ***www.aluminium-stewardship.org***

CERTIFICATION SCOPE

The GLS Aluminium Facility's conversion unit that receives rolled foil stock and undertakes production processes of further rolling, separation, slitting, annealing and packing then final dispatch.

AUDIT REPORT
PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	GLS Aluminium Industries Pvt Ltd
ENTITY NAME	GLS Aluminium Industries Pvt Ltd
CERTIFICATION SCOPE	The GLS Aluminium Facility's conversion unit that receives rolled foil stock and undertakes production processes of further rolling, separation, slitting, annealing and packing then final dispatch.
SUPPLY CHAIN ACTIVITIES	• Material Conversion – Principles 1 to 4 (transition)
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 19 – 20 September 2025
AUDIT REPORT SUBMISSION	• 22 October 2025
AUDIT SCOPE	The Audit Scope included all production activities at GLS Aluminium Industries Pvt Ltd's conversion unit. Supply chain activities included in the Audit Scope: • Material Conversion – Principles 1 to 4 (transition) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.
AUDIT OUTCOME	• Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope. ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	12 November 2025 – 31 May 2027

NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DATE	31 May 2027
CERTIFICATE NUMBER	513

If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: https://aluminium-stewardship.ethicspoint.com/

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

GLS Aluminium Industries Pvt Ltd (the 'Entity') is an Aluminium foil manufacturing unit established in 2020 and is located in Nanglia, Ranmokh, Rewari, Haryana, India. The Entity is part of the GLS Group and was previously incorporated as GLS Foils Product Private Limited, before being renamed and reincorporated as M/s GLS Aluminium Industries Private Limited.

This Entity produces heavy, medium, light and ultra-light gauge Aluminium foil ranging from 5.3 to 50 microns in thickness using thicker gauge rolled foil stock as input material. It operates both intermediate and finishing foil mills equipped with advanced automatic gauge and flatness control systems, enabling the production of high-quality foil with a gauge tolerance of ±4%. The manufacturing processes include slitting, rewinding, finishing, heat treatment and packaging of the finished foil rolls. The Entity's total production capacity is 18,000 tonnes per annum and currently employs approximately 150 Workers.

The Entity is well connected by road, rail and air. The nearest railway station is in Rewari and the nearest airport is in Delhi, approximately 60 kilometres away. The Entity primarily supplies Indian and European markets.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of Systems, Residual Risk and Performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Medium	Medium	Medium
RISKS	Medium	Medium	Medium	Medium
PERFORMANCE	Low	Medium	Medium	Medium
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity has developed a legal register that identifies requirements under Applicable Law and the Entity's current Conformance status pertaining to environment, social and governance aspects. Specific major legal requirements were reviewed during this Audit. The terms and conditions of certain legal permits however are not yet fully achieved by the Entity.
1.2 Anti-Corruption	Conformance	The Entity has established and implemented an Anti-Corruption Policy, accessible at: https://www.glsaluminium.com/assets/policies/Anti%20Corruption%20Policy.pdf The Entity's requirements related to training and awareness regarding anti-Corruption are detailed under Section 7 of the Policy and risk assessment and monitoring processes are described under Section 8 of the Policy. The Entity has conducted a Corruption risk assessment using a quantitative methodology rating risks against likelihood and severity.
1.3a-e Code of Conduct	Conformance	The Entity has developed and disclosed a Code of Conduct, accessible at: https://www.glsaluminium.com/assets/policies/Code%20Of%20Conduct.pdf The Entity provides regular training on the Code of Conduct to its Workers. Training records were verified during the Audit.
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has developed and implemented an Environment, Social and Governance Policy, approved by the Chief Operating Officer (COO), accessible at: https://www.glsaluminium.com/assets/policies/ESG%20Policy.pdf The Entity provides regular communication and training on the Environment, Social and Governance Policy to its Workers. Training records are maintained.
2.2a-c Leadership	Conformance	The Entity has developed and implemented its Environmental, Sustainability and Governance (ESG) Leadership Policy and Commitment and established a Sustainability Governance Committee chaired by its Managing Director. The Sustainability Governance Committee is supported by relevant sub-committees. The Entity's ESG Leadership Policy and Commitment is accessible at: https://www.glsaluminium.com/assets/policies/ESG%20Leadership%20Policy.pdf The Entity leadership commitment is implemented through the endorsement of policies and the provision of resources.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has developed and implemented a Third Party audited Environment Management System that is certified to ISO 14001:2015.

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed and implemented various social policies and practices in accordance with National Laws and International Protocols. The Entity conducts a monthly management review of key social performance indicators. The Entity has developed and implemented a Third Party audited Occupational Health and Safety (OH&S) Management System that is certified to ISO 45001:2015. The Employee Code of Conduct, Business Code of Conduct and social policies are communicated to Workers through ongoing training.
2.4a-e Responsible Sourcing	Minor Non-Conformance	The Entity has developed and implemented a Supplier Code of Conduct that is communicated to all suppliers and is accessible at: https://www.glsaluminium.com/assets/policies/Responsible%20Sourcing%20Policy.pdf The Entity sources its foil stock from suppliers in India and overseas. The Entity's cross functional team visited its Aluminium suppliers and recorded meeting minutes of those visits. The Entity's supply chain due diligence process however does not fully meet all requirements of the Entity's Supplier Code of Conduct and also does not adequately consider Human Rights and Conflict Affected and High-Risk Areas (CAHRAs).
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity as there are currently no New Projects or Major Changes to existing Facilities.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity as there are currently no New Projects or Major Changes to existing Facilities.
2.7a-f Emergency Response Plan	Conformance	The Entity has developed a site Emergency Response Plan, accessible at: https://www.glsaluminium.com/assets/policies/Aluminium%20Emergency%20response%20Procedure.pdf An Emergency Response Team has been established as a cross-functional team of eleven personnel available in all working shifts. Emergency drills are conducted, and record are maintained. The training records of Emergency Response Team members are maintained.
2.8a-d Suspended Operations	Conformance	The Entity has developed and implemented a policy and procedure regarding business resilience and to address suspended operation situations. The Procedure for Suspended Operations is accessible at: https://www.glsaluminium.com/assets/policies/Procedure%20for%20Suspended%20Operations.pdf
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed and implemented a policy and procedure to manage mergers and acquisitions. The Mergers and Acquisitions Procedure is accessible at: https://www.glsaluminium.com/assets/policies/M&A%20Procedure.pdf
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed and implemented a policy and procedure to manage closure, decommissioning and divestment events. The Procedure for Closure, Decommissioning and Divestment is accessible at:

CRITERION	RATING	COMMENT
		https://www.glsaluminium.com/assets/policies/Procedure%20for%20Closure,%20Decommissioning%20and%20Divestm.pdf
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has developed and disclosed its Sustainability Report for the 2024-2025 financial year, accessible at: https://www.glsaluminium.com/assets/policies/GLS%20Aluminium%20sustainability%20report.pdf The Entity's materiality assessment covering Environment, Social and Governance aspects has been disclosed in Section 4.0 and sustainability targets and road map are in section 5.0.
3.2 Non-compliance and Liabilities	Conformance	The Entity has developed and implemented a Policy to manage non-compliances and liabilities, accessible at: https://www.glsaluminium.com/assets/policies/Non%20Compliance%20and%20Liabilities.pdf The Entity did not receive any fines or penalties during the reporting period, as disclosed on page 33 of the Sustainability Report, accessible at: https://www.glsaluminium.com/assets/policies/GLS%20Aluminium%20sustainability%20report.pdf
3.3a-c Payments to Governments	Conformance	The Entity has developed and implemented a Policy to manage payments to Governments, accessible at: https://www.glsaluminium.com/assets/policies/Payment%20to%20Governments%20Policy.pdf The Entity does not make any payment to political parties or Governments other than for statutory obligations such as taxes and social security payments.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	The Entity has developed and implemented the Stakeholder Complaints, Grievances, and Requests for Information Policy, accessible at: https://www.glsaluminium.com/assets/policies/Stakeholder%20Complaints%20Grievance%20&%20Requests%20Policy.pdf The Entity's disclosed Complaint Resolution Mechanism however is not adequate in terms of accessibility to external Stakeholders considering the local context and types of Stakeholders (such as the Local Community, suppliers). In addition, the Mechanism also does not adequately include information such as contact details, the investigation process and confidentiality. The Mechanism is therefore inadequate to address any complaints, grievances and requests for information from Affected Populations and Organisations relating to the Entity's operations.
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has developed a Policy regarding Life Cycle Assessments of its Products, accessible at: https://www.glsaluminium.com/assets/policies/Life%20Cycle%20Assessment%20Policy.pdf The Entity has conducted Life Cycle Assessments of its Products using a 'cradle-to-gate' system boundary in accordance with PCR 2022:08,

CRITERION	RATING	COMMENT
		Basic Aluminium Products and Special Alloys (v1.0.1). The Entity's LCA results are reported as Upstream (raw material and energy supply) and Core (GLS manufacturing, final inbound transport to the plant, auxiliaries and packaging). The declared unit is one kilogram of Aluminium foil produced and ready for dispatch at the factory gate. The Life Cycle Impact Assessments (LCIA) for different impact categories have been analysed in the report.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity provides LCA results to customers upon request. The disclosure process is described in the Entity's Life Cycle Assessment Policy accessible at: https://www.glsaluminium.com/assets/policies/Life%20Cycle%20Assessment%20Policy.pdf The disclosure process is further described in the Entity's Sustainability Report, page 24, accessible at: https://www.glsaluminium.com/assets/policies/GLS%20Aluminium%20sustainability%20report.pdf
4.2 Product Design	Conformance	The Entity adheres to its customers' designs regarding alloy types, temper condition, thickness, and tolerance. However, the Entity has considered sustainability objectives through its manufacturing process design such as the heating cycle and quality improvements.
4.3a-b Aluminium Process Scrap	Conformance	The Entity collects its Aluminium Process Scrap and sends it to an authorised external recovery and recycling agency. The Entity has established a target to recycle 100% of Process Scrap, and the monthly quantity of Process Scrap generated and disposed of is monitored. The Process Scrap generated from the rolling mill and separator/slitter is separated according to material/alloy and grade.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	The Entity has documented its Recycling Policy and its commitment to increase the recycling rate in the Indian market. The Collection and Recycling of Products at End-of-Life Policy is accessible at: https://www.glsaluminium.com/assets/policies/Collection%20and%20Recycling%20of%20Products.pdf The Entity however has not formalised and disclosed its recycling strategy with established recycling targets, timelines, and actions.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity works with external Stakeholders to promote environmental sustainability, including recyclability. The Entity is an active member of the Haryana Environment Management Society (HEMS) which supports environmental sustainability among industrial users and the community. The Entity has documented its Recycling Policy and its commitment to increase the recycling rate in the Indian market. The Collection and Recycling of Products at End-of-Life Policy is accessible at: https://www.glsaluminium.com/assets/policies/Collection%20and%20Recycling%20of%20Products.pdf
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.4 GHG Emissions Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.2a-g Discharges to Water	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.3a-g Assessment and Management of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.4a-b Public Disclosure of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.5a-c Waste Management and Reporting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		

CRITERION	RATING	COMMENT
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4 Alien Species	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a-b Commitment to "No Go" in World Heritage Properties	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.2a-e Gender Equity and Women's Empowerment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.9 Security practice	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.2a-c Child Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3a-c Forced Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.4a-c Non-Discrimination	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
10.5 Communication and engagement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.6a-g Violence and Harassment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.7a-c Remuneration	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.8a-c Working Time	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.9a-b Informing Workers of Rights	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.2 Employee engagement on Health and Safety	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	12 November 2025	Initial Certification Audit – Full Certification