



Human Rights Due Diligence Assessment Report

Rewari Unit — Controlled Document

Assessment Period: July 2025 – June 2026 | Report Date: July 2026

ASI PERFORMANCE STANDARD	UN GUIDING PRINCIPLES (UNGPS)	OECD DUE DILIGENCE GUIDANCE
GRI STANDARDS	ILO CORE CONVENTIONS	

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CHAPTER 1

Executive Summary

1.1 INTRODUCTION

GLS Aluminium Industries Pvt. Ltd. – Rewari Unit (hereinafter referred to as "GLS") commissioned this Human Rights Due Diligence (HRDD) Assessment to evaluate its actual and potential human rights impacts across its operations, workforce, contractors, suppliers, and surrounding communities.

The assessment has been conducted in alignment with the United Nations Guiding Principles on Business and Human Rights (UNGPs), OECD Due Diligence Guidance for Responsible Business Conduct, Aluminium Stewardship Initiative (ASI) Performance Standard, Global Reporting Initiative (GRI) Standards, International Labour Organization (ILO) Core Conventions, and applicable Indian legal and regulatory requirements. The assessment covers GLS's aluminium foil manufacturing operations located at Rewari, Haryana, India.

1.2 PURPOSE OF THE ASSESSMENT

The objectives of this Human Rights Due Diligence Assessment were to:

- ▶ Identify actual and potential human rights impacts associated with GLS operations.
- ▶ Assess human rights risks affecting workers, contractors, suppliers, and communities.
- ▶ Evaluate existing management systems and controls.
- ▶ Conduct stakeholder consultations to understand stakeholder concerns and expectations.
- ▶ Assess alignment with ASI Human Rights requirements and GRI disclosure expectations.
- ▶ Develop a structured Human Rights Improvement Framework.
- ▶ Establish a foundation for continual improvement in responsible business conduct.

1.3 SCOPE OF ASSESSMENT

OPERATIONAL SCOPE	STAKEHOLDER SCOPE
▶ Aluminium foil manufacturing operations ▶ Warehousing and logistics activities ▶ Contractor-managed activities ▶ Administrative functions ▶ Utility operations	▶ Permanent & contract workers ▶ Female & migrant workers ▶ Labour contractors & suppliers ▶ Transport contractors ▶ Local communities & regulatory authorities

1.5 KEY FINDINGS

The assessment determined that GLS maintains a generally mature and well-controlled human rights management environment.

Positive Findings

- ✓ No evidence of child labour.
- ✓ No evidence of forced labour.
- ✓ Timely payment of wages and statutory benefits.
- ✓ Strong health and safety culture.

Areas for Continuous Improvement

- ▶ Additional human rights awareness for suppliers.
- ▶ Enhanced communication of grievance mechanisms.
- ▶ Expanded community engagement frequency.
- ▶ Increased contractor human rights induction coverage.

- ✓

Functional grievance mechanism.
- ✓

Positive worker-management relations.
- ✓

Positive community perception.
- ✓

High workforce awareness of workplace rights.
- ✓

Effective contractor management practices.
- ✓

Strong legal compliance performance.
- ▶

Continued monitoring of scrap supply chain practices.

1.6 HUMAN RIGHTS RISK PROFILE

OVERALL HUMAN RIGHTS RISK RATING

LOW

HUMAN RIGHTS AREA	RISK LEVEL
Child Labour	LOW
Forced Labour	LOW
Wages & Benefits	LOW
Working Hours	LOW-MEDIUM
Health & Safety	LOW-MEDIUM
Discrimination	LOW
Harassment	LOW
Supply Chain Human Rights	LOW-MEDIUM
Community Rights	LOW
Governance	LOW

No actual severe human rights impacts were identified during the assessment period.

1.7 STAKEHOLDER CONSULTATION SUMMARY

111	37	20	21
TOTAL STAKEHOLDERS	EMPLOYEES	CONTRACT WORKERS	COMMUNITY REPS

1.8 COMPLIANCE OVERVIEW

The assessment concluded that GLS demonstrates substantial alignment with ASI Human Rights Requirements, UN Guiding Principles, OECD Due Diligence Guidance, GRI Human Rights Disclosure Expectations, and applicable Indian Labour Legislation. No major non-conformities were identified.

1.9 CONCLUSION

The Human Rights Due Diligence Assessment concludes that GLS Aluminium Industries Pvt. Ltd. – Rewari Unit operates within a **low-risk human rights environment** supported by established governance systems, legal compliance mechanisms, stakeholder engagement processes, and responsible workplace practices. The organisation is well positioned to further strengthen its human rights performance through continued stakeholder engagement, supplier awareness initiatives, and periodic review of emerging human rights risks.

CHAPTER 2

Organisation Profile

2.1 COMPANY OVERVIEW

GLS Aluminium Industries Pvt. Ltd. – Rewari Unit is engaged in the conversion of aluminium rolled products into aluminium foil products for domestic and international markets. The facility operates as a downstream aluminium conversion unit and does not undertake primary aluminium production, alumina refining, bauxite mining, or aluminium smelting activities.

The organisation serves diverse industrial sectors including Flexible Packaging, Food Packaging, Pharmaceutical Packaging, FMCG Packaging, Industrial Applications, and Export Markets.

2.2 ORGANISATION DETAILS

PARTICULAR	DETAILS
Company Name	GLS Aluminium Industries Pvt. Ltd.
Unit	Rewari Unit
Industry Sector	Aluminium Foil Manufacturing
Business Type	Aluminium Conversion Industry
Operational Model	Aluminium Foil Conversion and Processing
Location	Rewari, Haryana, India

PARTICULAR	DETAILS
Assessment Year	CY 2025
Assessment Type	Human Rights Due Diligence Assessment
Standards Referenced	ASI, UNGP, OECD, GRI

2.3 NATURE OF OPERATIONS

GLS receives aluminium rolled coils from approved suppliers and processes them through controlled manufacturing operations encompassing Aluminium Coil Receiving and Inspection, Foil Rolling and Thickness Reduction, Slitting Operations, Rewinding Operations, Annealing Operations, Inspection and Testing, Packaging, Storage, and Dispatch.

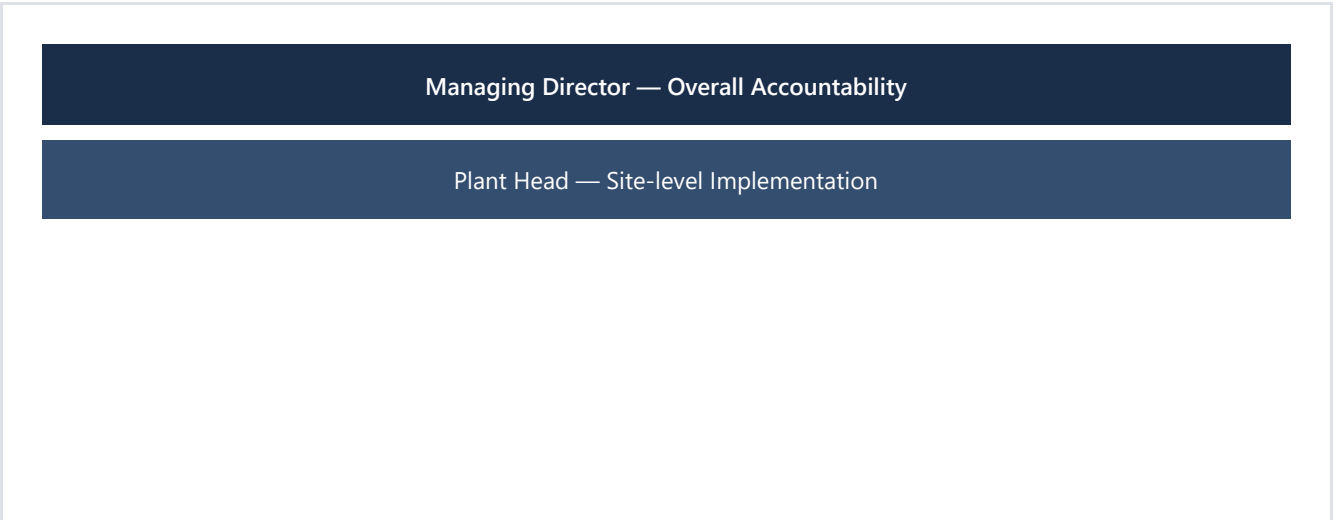
2.4 OPERATIONAL PROCESS FLOW



2.6 WORKFORCE PROFILE

CATEGORY	FUNCTION
Permanent Employees	Production, Quality, Maintenance, HR, EHS, Admin
Contract Workers	Material Handling, Packing, Housekeeping
Supervisory Staff	Production & Functional Heads
Female Employees	Administrative and Operational Functions
Migrant Workers	Selected Contract Workforce
Apprentices/Trainees	Skill Development Programs

2.9 HUMAN RIGHTS GOVERNANCE STRUCTURE



CHAPTER 3

Human Rights Commitment

3.1 INTRODUCTION

GLS Aluminium Industries Pvt. Ltd. – Rewari Unit recognizes that respect for human rights is fundamental to responsible business conduct, sustainable development, long-term business success, and stakeholder trust. As a responsible participant within the aluminium value chain, GLS is committed to conducting its operations in a manner that respects, protects, and promotes internationally recognized human rights throughout its operations, supply chain, and business relationships.

3.5 COMMITMENT TO INTERNATIONAL STANDARDS

UN GUIDING PRINCIPLES (UNGPS)

GLS recognizes the three pillars: **Protect** (State duty), **Respect** (Business responsibility), and **Remedy** (Access for affected stakeholders). The HRDD system has been developed around these principles.

ILO CORE CONVENTIONS

GLS supports principles on Freedom of Association, Collective Bargaining, Elimination of Forced Labour, Abolition of Child Labour, and Elimination of Discrimination.

3.8 HUMAN RIGHTS PRINCIPLES ADOPTED BY GLS

PRINCIPLE	COMMITMENT
1 – Human Dignity	Every individual treated with dignity regardless of position, gender, nationality, religion, ethnicity, age or employment status.
2 – Equal Opportunity	Employment decisions based on competence and qualifications without unlawful discrimination.
3 – Safe Workplaces	Occupational health and safety recognized as a fundamental human right.
4 – Freedom from Harassment	Harassment, bullying, intimidation, coercion and abuse are prohibited.
5 – Freedom from Forced Labour	All work performed shall be voluntary and free from coercion.

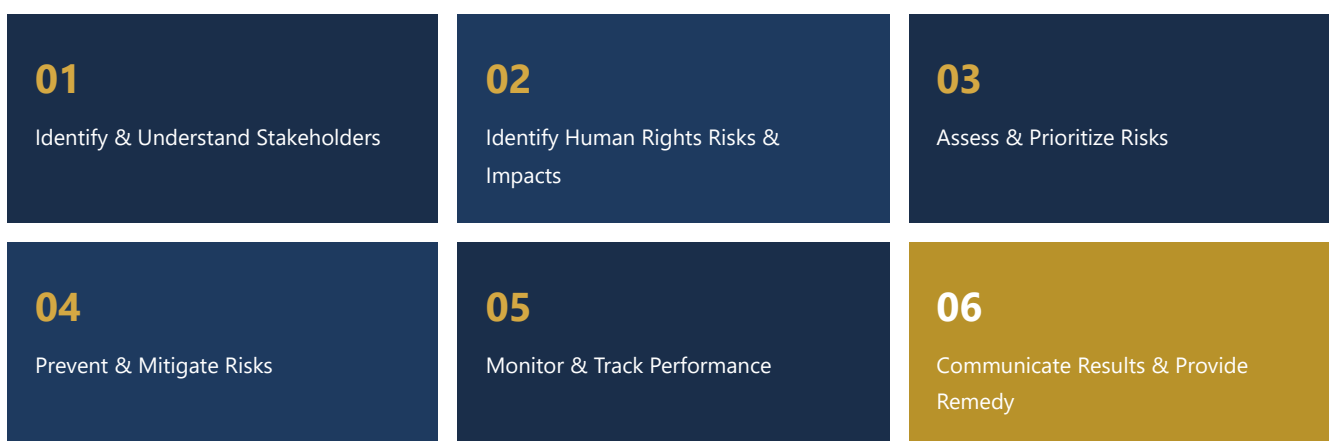
PRINCIPLE	COMMITMENT
6 – Elimination of Child Labour	GLS maintains zero tolerance for child labour.
7 – Fair Compensation	Wages and benefits in accordance with legal requirements and employment agreements.
8 – Freedom of Association	GLS respects the rights of workers to associate and engage in collective dialogue.
9 – Access to Remedy	Stakeholders shall have access to grievance mechanisms and remedy processes.
10 – Community Respect	GLS shall engage respectfully with local communities and seek to prevent adverse impacts.

CHAPTER 4

Human Rights Due Diligence Methodology

4.4 HRDD ASSESSMENT FRAMEWORK

The HRDD process followed the six-step framework recommended by the UN Guiding Principles.



4.8 RISK ASSESSMENT METHODOLOGY

Severity Scale

RATING	DESCRIPTION
1	Negligible
2	Minor

Likelihood Scale

RATING	DESCRIPTION
1	Rare
2	Unlikely

RATING	DESCRIPTION
3	Moderate
4	Significant
5	Severe

RATING	DESCRIPTION
3	Possible
4	Likely
5	Almost Certain

Risk Score = Severity × Likelihood. The assessment identified predominantly Low and Low-Medium risks. No High or Severe Human Rights Risks were identified.

CHAPTER 5

Stakeholder Mapping, Prioritisation & Human Rights Materiality Assessment

5.6 STAKEHOLDER PRIORITY ASSESSMENT

Priority Level 1 – Critical Stakeholders

STAKEHOLDER	REASON FOR PRIORITY
Permanent Employees	Directly affected by workplace conditions
Contract Workers	Higher vulnerability profile
Female Workers	Potential gender-related concerns
Migrant Workers	Potential vulnerability to exploitation
Labour Contractors	Responsible for worker management
Scrap Suppliers	Human rights risk exposure
Customers	Responsible sourcing expectations
Local Communities	Potential operational impacts
Regulatory Authorities	Compliance expectations

5.11 HUMAN RIGHTS MATERIALITY ASSESSMENT

TOPIC	MATERIALITY
Occupational Health & Safety	HIGH
Working Conditions	HIGH
Contractor Welfare	HIGH
Fair Compensation	HIGH
Working Hours	HIGH
Child Labour Prevention	HIGH
Forced Labour Prevention	HIGH
Non-Discrimination	MEDIUM
Harassment Prevention	MEDIUM
Community Safety	MEDIUM
Supplier Human Rights Management	MEDIUM

5.10 STAKEHOLDER ENGAGEMENT STRATEGY

STAKEHOLDER GROUP	ENGAGEMENT FREQUENCY
Employees	Monthly
Contract Workers	Monthly
Worker Representatives	Monthly
Suppliers	Annual
Contractors	Quarterly
Communities	Half-Yearly
Customers	Annual
Regulators	As Required

6.3 CONSULTATION COVERAGE

STAKEHOLDER CATEGORY	PARTICIPANTS
Employees	37
Contract Workers	20
Migrant Workers	13
Female Workers	8
Suppliers & Contractors	12
Community Representatives	21
Total Participants	111

6.12 CONSULTATION SATISFACTION ASSESSMENT

STAKEHOLDER GROUP	SATISFACTION LEVEL
Employees	HIGH
Contract Workers	HIGH
Female Workers	HIGH
Migrant Workers	HIGH
Suppliers	HIGH
Community Representatives	HIGH

6.11 STAKEHOLDER CONCERN ANALYSIS

CONCERNS RAISED

- ▶ Additional rest areas and water points (welfare)
- ▶ Awareness of grievance channels
- ▶ More frequent community communication
- ▶ Enhanced supplier HR awareness

SIGNIFICANT HR CONCERNS — NOT IDENTIFIED

- ✓ Child labour concerns
- ✓ Forced labour concerns
- ✓ Discrimination concerns
- ✓ Harassment concerns
- ✓ Wage-related concerns
- ✓ Freedom of association concerns

CHAPTER 8

Human Rights Baseline Assessment

8.13 HUMAN RIGHTS PERFORMANCE SCORECARD

ASSESSMENT AREA	RATING
Child Labour Prevention	EXCELLENT
Forced Labour Prevention	EXCELLENT
Wage Management	EXCELLENT
Working Conditions	EXCELLENT
Health & Safety	EXCELLENT
Grievance Management	EXCELLENT
Community Relations	STRONG
Supplier Management	STRONG
Contractor Management	STRONG
Governance	EXCELLENT

8.14 HUMAN RIGHTS MATURITY ASSESSMENT

AREA	MATURITY LEVEL	PROGRESS
Governance	Level 4 — Integrated	
Workforce Management	Level 4 — Integrated	
Safety Management	Level 4 — Integrated	
Grievance Management	Level 4 — Integrated	
Contractor Management	Level 3 — Managed	
Supplier Management	Level 3 — Managed	
Community Engagement	Level 3 — Managed	

OVERALL HRDD MATURITY

Level 4 – Integrated

CHAPTER 9

Human Rights Risk Assessment

9.12 HUMAN RIGHTS RISK HEAT MAP

RISK AREA	RESIDUAL RISK
Child Labour	LOW
Forced Labour	LOW
Wages & Benefits	LOW
Working Hours	LOW-MEDIUM
Harassment	LOW
Discrimination	LOW
Workplace Safety	LOW-MEDIUM

RISK AREA	RESIDUAL RISK
Contractor Welfare	LOW-MEDIUM
Migrant Worker Welfare	LOW
Supplier Child Labour	LOW-MEDIUM
Supplier Awareness	LOW-MEDIUM
Community Traffic Safety	LOW-MEDIUM
Community Relations	LOW
Grievance Awareness	LOW-MEDIUM

9.13 TOP HUMAN RIGHTS RISKS IDENTIFIED

Although no significant adverse impacts were identified, the following areas were prioritised for ongoing monitoring:

RANK	HUMAN RIGHTS RISK	RESIDUAL RISK
1	Working Hours During Production Peaks	LOW-MEDIUM
2	Contractor Welfare	LOW-MEDIUM
3	Supplier Human Rights Awareness	LOW-MEDIUM
4	Community Traffic Safety	LOW-MEDIUM
5	Grievance Awareness	LOW-MEDIUM
6	Workplace Heat Stress	LOW-MEDIUM

CHAPTER 12

Supply Chain Human Rights Due Diligence Assessment

12.9 SUPPLIER SCREENING RESULTS

25	22 LOW RISK (88%)	3 LOW-MEDIUM RISK (12%)	0 MEDIUM / HIGH RISK
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12.7 SUPPLIER RISK CATEGORISATION RESULTS

SUPPLIER CATEGORY	RISK PROFILE
Aluminium Suppliers	LOW
Scrap Suppliers	LOW-MEDIUM
Packaging Suppliers	LOW
Labour Contractors	LOW-MEDIUM
Security Contractors	LOW
Housekeeping Contractors	LOW
Transport Contractors	LOW-MEDIUM
Service Providers	LOW

OVERALL SUPPLY CHAIN HUMAN RIGHTS RISK

Low to Low-Medium

CHAPTER 14

Grievance Mechanism Assessment & Access to Remedy

14.6 ASSESSMENT AGAINST UNGP EFFECTIVENESS CRITERIA

CRITERIA	ASSESSMENT RESULT
Legitimate	FULLY MEETS REQUIREMENT
Accessible	FULLY MEETS REQUIREMENT
Predictable	FULLY MEETS REQUIREMENT

CRITERIA	ASSESSMENT RESULT
Equitable	FULLY MEETS REQUIREMENT
Transparent	FULLY MEETS REQUIREMENT
Rights-Compatible	FULLY MEETS REQUIREMENT
Source of Continuous Learning	FULLY MEETS REQUIREMENT
Based on Engagement & Dialogue	FULLY MEETS REQUIREMENT

14.8 GRIEVANCE RECORDS REVIEW (JAN 2025 – DEC 2025)

CATEGORY	CASES
Child Labour	0
Forced Labour	0
Harassment	0
Discrimination	0
Human Rights Violations	0
Wage Issues	0
Welfare Requests	3
Working Conditions	2
Community Suggestions	3
Supplier Queries	2
Total	10

10 COMPLAINTS RECEIVED	100% CLOSURE RATE	8 Days AVG. CLOSURE TIME
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OVERALL EFFECTIVENESS ASSESSMENT

Highly Effective — Level 4 Integrated

Gap Assessment Against ASI, UNGPs, OECD & GRI

15.4 ASI HUMAN RIGHTS COMPLIANCE SCORECARD

Requirement	Score	Status
Human Rights Policy	100%	CONFORMING
Human Rights Due Diligence	100%	CONFORMING
Stakeholder Engagement	95%	CONFORMING
Grievance Mechanism	100%	CONFORMING
Child Labour Prevention	100%	CONFORMING
Forced Labour Prevention	100%	CONFORMING
Contractor Management	90%	CONFORMING
Supply Chain Due Diligence	88%	CONFORMING

OVERALL ASI HUMAN RIGHTS COMPLIANCE SCORE

96.6%

Strongly Conforming

15.14 OVERALL COMPLIANCE SUMMARY

Framework	Compliance Status
ASI Human Rights Requirements	STRONGLY CONFORMING
UN Guiding Principles	FULLY ALIGNED
OECD Due Diligence Guidance	FULLY ALIGNED
GRI Human Rights Disclosures	FULLY ALIGNED — 98.3%

15.13 GAP ASSESSMENT SUMMARY

0

MAJOR NON-CONFORMITIES

0

MINOR NON-CONFORMITIES

12

BEST PRACTICES IDENTIFIED

CHAPTER 16

Human Rights Improvement Action Plan (2026–2028)

16.4 HUMAN RIGHTS IMPROVEMENT ACTION REGISTER

HR-01

Supplier Human Rights Awareness

ACTION

Conduct annual supplier HRDD awareness workshops

RESPONSIBILITY

Procurement Head

TIMELINE

Q2 2026

TARGET

90%+ suppliers trained

BUDGET

₹50,000 per year

HR-02

Supplier Self-Assessment Program

ACTION

Implement annual HRDD self-assessment questionnaire

RESPONSIBILITY

Procurement Department

TIMELINE

Q3 2026

TARGET

100% completion rate

BUDGET

Internal Resources

HR-03

Contractor Human Rights Awareness

ACTION

Conduct contractor HRDD induction program

RESPONSIBILITY

HR Department

TIMELINE

Q1 2026

TARGET

100% coverage

BUDGET

₹25,000 annually

HR-04

Grievance Awareness

ACTION

RESPONSIBILITY

Annual grievance awareness campaign	HR Department
TIMELINE	TARGET
Annually	95% employee awareness score
BUDGET	
₹20,000 annually	

HR-05Community Communication	
ACTION	RESPONSIBILITY
Conduct biannual community meetings	Plant Head
TIMELINE	TARGET
Every 6 months	2 meetings per year
BUDGET	
₹30,000 annually	

HR-07Worker Welfare Enhancement	
ACTION	RESPONSIBILITY
Improve shaded rest area facilities	Administration Department
TIMELINE	TARGET
Q2 2026	100% completion
BUDGET	
₹1,50,000	

HR-08Drinking Water Accessibility	
ACTION	RESPONSIBILITY
Install additional drinking water stations	Administration Department
TIMELINE	TARGET
Q1 2026	100% installation completed
BUDGET	
₹75,000	

16.8 RESOURCE REQUIREMENTS SUMMARY

ACTIVITY	BUDGET (₹)
Training Programs	40,000
Supplier Awareness	50,000
Contractor Awareness	25,000
Community Engagement	30,000
Road Safety Programs	25,000

ACTIVITY	BUDGET (₹)
Welfare Improvements	2,25,000
Total Estimated Annual Budget	₹3,95,000

16.5 THREE-YEAR HUMAN RIGHTS ROADMAP

2026 SYSTEM STRENGTHENING - Supplier awareness workshops - Contractor induction enhancement - Welfare improvements - Community meetings	2027 SUPPLY CHAIN MATURITY - Supplier self-assessment program - Supplier performance evaluation - Expanded contractor monitoring	2028 ADVANCED INTEGRATION - HRDD digital monitoring - Advanced supplier engagement - External benchmarking - Best practice implementation
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CHAPTER 17

Human Rights KPI Framework & Performance Monitoring System

17.2 HUMAN RIGHTS KPI DASHBOARD

KPI NO.	KPI	BASELINE (2025)	TARGET	FREQUENCY	STATUS
HR-01	Child Labour Cases Identified	0	0	Monthly	Green
HR-02	Forced Labour Cases Identified	0	0	Monthly	Green
HR-03	Human Rights Training Coverage (%)	100%	100%	Quarterly	Green
HR-04	Human Rights Grievance Closure Rate (%)	100%	≥95%	Monthly	Green
HR-05	Supplier HRDD Screening Coverage (%)	88%	100%	Annual	Amber

17.5 TRAFFIC LIGHT REPORTING SYSTEM

STATUS	CRITERIA
● Green	KPI meets or exceeds target
● Amber	KPI within 10% of target
● Red	KPI below acceptable limit

MANAGEMENT REVIEW FREQUENCY

- ▶ Monthly: Child Labour, Forced Labour, Grievance Review
- ▶ Quarterly: Human Rights Training Review
- ▶ Annual: Supplier HRDD Screening Review

CHAPTER 18

Human Rights Governance, Management Review & Continual Improvement Framework

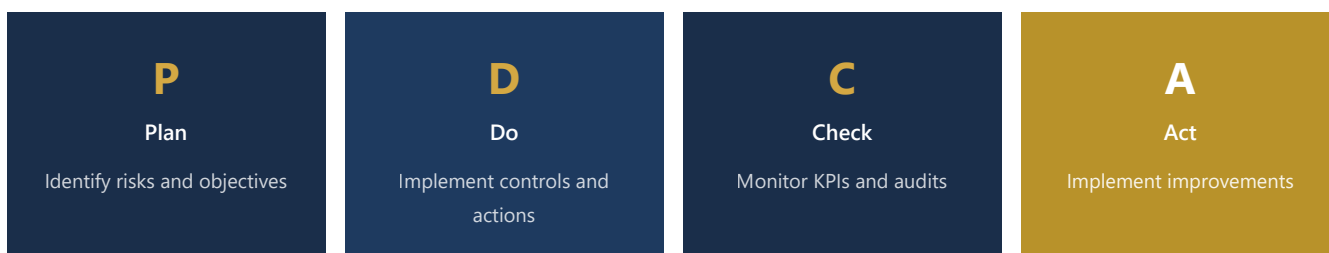
18.4 HUMAN RIGHTS COMMITTEE STRUCTURE

POSITION	FUNCTION
Plant Head	Chairperson
HR Head	Coordinator
EHS Head	Member
Production Head	Member
Procurement Head	Member
Quality Head	Member
Administration Head	Member
Worker Representative	Member
Female Representative	Member
Contractor Representative	Member

18.5 COMMITTEE MEETING FREQUENCY

MEETING TYPE	FREQUENCY
HRDD Committee Meeting	Quarterly
Human Rights Review	Half-Yearly
Management Review	Annually
Special Review	As Required

18.11 CONTINUAL IMPROVEMENT FRAMEWORK — PDCA



CHAPTER 19

Overall HRDD Conclusion, Management Statement & Future Roadmap

19.4 HUMAN RIGHTS RISK PROFILE SUMMARY

AREA	RISK LEVEL
Child Labour	LOW
Forced Labour	LOW
Wages & Benefits	LOW
Working Conditions	LOW
Health & Safety	LOW-MEDIUM
Contractor Welfare	LOW-MEDIUM
Supplier Human Rights	LOW-MEDIUM
Community Rights	LOW

AREA	RISK LEVEL
Governance	LOW

OVERALL HUMAN RIGHTS RISK RATING

LOW

19.10 HUMAN RIGHTS MATURITY ASSESSMENT

AREA	MATURITY LEVEL
Policy Framework	Level 5 — Leading Practice
Governance	Level 4 — Integrated
Workforce Management	Level 4 — Integrated
Stakeholder Engagement	Level 4 — Integrated
Grievance Management	Level 4 — Integrated
Supply Chain Management	Level 3 — Managed
Community Engagement	Level 3 — Managed

19.13 MANAGEMENT STATEMENT

GLS Aluminium Industries Pvt. Ltd. – Rewari Unit reaffirms its commitment to respecting internationally recognized human rights and implementing effective Human Rights Due Diligence across its operations and business relationships. Management recognizes that responsible business conduct is fundamental to long-term sustainability and stakeholder trust. The organization remains committed to respecting human rights, preventing adverse impacts, engaging stakeholders, providing access to remedy, strengthening supply chain due diligence, and continually improving human rights performance.

19.14 STATEMENT OF CONFORMANCE

STATEMENT OF CONFORMANCE

GLS Aluminium Industries Pvt. Ltd. – Rewari Unit

demonstrates a mature and effective Human Rights Due Diligence framework substantially aligned with:

ASI PERFORMANCE STANDARD ✓

UN GUIDING PRINCIPLES ✓

OECD DUE DILIGENCE GUIDANCE ✓

GRI HUMAN RIGHTS STANDARDS ✓

19.15 OVERALL CONCLUSION

- ✓ Strong governance with effective stakeholder engagement.
- ✓ Robust and accessible grievance mechanisms with 100% closure rate.
- ✓ Positive workforce relations and zero human rights complaints.
- ✓ Responsible contractor management with established screening processes.
- ✓ Positive community relationships and minimal community concerns.
- ✓ Strong legal compliance with no human rights violations or prosecutions.
- ✓ Overall human rights risk environment assessed as Low.
- ✓ Well positioned to maintain and further strengthen ASI Performance Standard alignment.

This report should be reviewed annually and updated whenever significant operational, organisational, supply chain or stakeholder changes occur.