



GLS POLYFILMS PRIVATE LIMITED

VILLAGE–GURAWARA, DIST-REWARI-123035 HARYANA, INDIA.

Integrated Policy Handbook



GLS POLYFILMS PRIVATE LIMITED

VILLAGE–GURAWARA, DIST-REWARI-123035 HARYANA, INDIA.

Our Commitment to Responsible, Ethical, and Sustainable Operations

At GLS Polyfilms, our growth is built not only on advanced manufacturing capabilities and innovation in PET films, but also on the values that guide how we work, lead, and collaborate. This Policy Handbook brings together the core principles, standards, and practices that define our approach to business integrity, environmental responsibility, human rights.

This handbook serves as a unified reference for all employees, partners, and stakeholders, outlining the expectations and responsibilities that shape our daily operations. It reflects our commitment to conducting business ethically, complying with applicable laws and international standards, and continuously improving our impact across environmental, social, and governance areas.

Our policies are designed to create a workplace that is safe, inclusive, and respectful, while ensuring that our supply chain and business relationships uphold the same standards of integrity and accountability. From responsible sourcing and environmental stewardship to fair labour practices and data protection, each policy contributes to building a resilient and sustainable organization.

We recognize that policies are not just documents, but living commitments. Their effectiveness depends on the awareness, participation, and ownership of every individual associated with GLS Polyfilms. Through regular training, monitoring, and continuous improvement, we strive to embed these principles into our culture and decision-making processes.

As we move forward, this handbook will continue to evolve in line with regulatory requirements, global best practices, and feedback from our stakeholders. Together, we aim to build a business that not only delivers quality and performance but also contributes positively to people, communities, and the environment.



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Anti-Discrimination and Harassment

1. Objectives:

At GLS Polyfilms Private Limited, we recognize that our people are the true drivers of our success. Beyond our investments in technology, machinery, and innovation in PET film manufacturing, it is our employees' safety, dignity, and well-being that form the foundation of sustainable growth.

This policy has been developed to reinforce our organizational belief that **a workplace must be safe, respectful, and free from fear or bias**. We understand that discrimination or harassment, whether subtle or overt, has a negative impact not only on individuals but also on team morale, productivity, and ultimately, organizational reputation.

Through this policy, our objectives are to:

- **Promote inclusivity:** Ensure that every employee feels a sense of belonging and equal opportunity, regardless of background.
- **Prevent harm:** Proactively address risks of harassment, discrimination, and abuse, ensuring preventive mechanisms are as strong as corrective ones.
- **Safeguard wellbeing:** Prioritize the physical, emotional, and psychological safety of employees.
- **Enable accountability:** Assign clear responsibilities to leaders and supervisors to set the tone of zero tolerance.
- **Build trust:** Guarantee confidential and fair grievance-handling procedures so employees can raise concerns without hesitation.
- **Measure progress:** Set measurable diversity, equity, and inclusion (DEI) targets and monitor performance regularly.

2. Scope:

This policy applies to all aspects of the employment lifecycle and to everyone associated with GLS Polyfilms.

- **Employees:** All individuals working with us, including permanent staff, contract workers, apprentices, and interns.
- **Hierarchy levels:** From Board Members and Plant Head to departmental heads, managers, supervisors, and workers.
- **Work environments:** Company premises, plant floors, offices, warehouses, cafeterias, rest areas, and also virtual spaces such as emails, messaging platforms, and video meetings.
- **Extended ecosystem:** While this policy primarily governs employees, we expect our suppliers, contractors, and business partners to respect these standards in their dealings with our workforce.

We affirm that respect for human dignity is not limited by location, designation, or employment category. Every individual engaged in our operations deserves equal protection under this policy.



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3.0 Policy Commitments

3.1 Commitment to Non-Discrimination:

At GLS Polyfilms, **employment decisions are based on merit, competence, and organizational needs**, never on unrelated personal attributes. Discrimination of any form, whether direct (open exclusion or denial) or indirect (hidden biases or systemic barriers), is unacceptable.

- We do not tolerate discrimination based on **gender, caste, religion, ethnicity, language, nationality, age, disability, sexual orientation, marital status, or political affiliation**.
- Equal opportunity will be ensured in **hiring, performance evaluations, promotions, compensation, training, and succession planning**.
- Employees with disabilities will be supported through reasonable workplace accommodations, wherever feasible.
- Cultural diversity will be respected and celebrated.

3.2 Prevention of Harassment:

Harassment is not always loud or visible; it can be subtle, persistent, or disguised as “workplace banter.” This policy addresses **all forms of harassment**, including but not limited to:

- **Sexual harassment:** Any unwelcome sexual advances, inappropriate remarks, requests for favours, or conduct of a sexual nature. This includes behaviour that creates a hostile work environment.
- **Verbal harassment:** Use of offensive language, slurs, mockery, or repeated negative comments aimed at humiliating others.
- **Psychological harassment:** Bullying, intimidation, isolation, or deliberate undermining of a person’s work or reputation.
- **Physical harassment:** Unwanted physical contact, threats of violence, or assault.

Our commitment includes:

- Immediate and impartial investigation of complaints.
- Disciplinary measures against violators, up to termination of employment.
- Counselling and support services for those impacted.
- Strict **non-retaliation protection** for complainants and witnesses.

3.3 Workplace Culture and Conduct:

The strength of an organization lies not only in its technical capacity but in its **culture**. At GLS Polyfilms:

- Every employee, regardless of position, is responsible for upholding a respectful workplace.
- Leaders are expected to model inclusive behaviours, such as active listening, fair decision-making, and encouragement of diversity of thought.
- Employees are encouraged to be “active bystanders,” meaning that if they witness harassment or discrimination, they should report it or intervene safely, rather than remain silent.



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- Regular workshops, awareness campaigns, and refresher trainings will be conducted to build empathy, improve communication skills, and break unconscious biases.

3.4 Targets and Continuous Improvement:

We recognise that aspirations must be matched with measurable outcomes. Therefore, GLS Polyfilms commits to:

- **100% annual training** of employees on anti-discrimination and harassment policies.
- Increasing representation of **women and underrepresented groups** across departments by at least **10% over the next 3 years**.
- Maintaining a **zero-tolerance threshold** for verified harassment cases while encouraging transparent reporting.
- Conducting **quarterly policy effectiveness reviews**, including anonymous employee feedback surveys.
- Publishing an **annual internal report** summarising progress, challenges, and corrective actions taken.

4. Governance Structure:

To ensure accountability, a **multi-level governance structure** has been established:

- **Board of Directors:** Holds ultimate responsibility, sets tone at the top, and reviews overall performance annually.
- **Plant Head:** Ensures policy is fully embedded in day-to-day plant operations and workforce practices.
- **Heads of Departments (HODs):** Drive departmental compliance, organise awareness sessions, and act as primary grievance handlers.
- **Managers:** Lead by example, ensure fair distribution of work, and maintain transparent communication.
- **Supervisors:** Monitor on-ground behaviour, address issues immediately, and escalate unresolved matters.
- **Workers:** Respect one another, uphold the values of the policy, and report violations without fear.

Additionally, a **dedicated Anti-Discrimination and Harassment Committee (ADHC)** will be established. This committee will include representation across genders, departments, and levels of seniority. Its responsibilities include:

- Receiving and investigating complaints.
- Ensuring confidentiality and impartiality.
- Recommending disciplinary measures.



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- Submitting quarterly reports to the Plant Head and annual summaries to the Board.

5. Reporting & Redressal Mechanism

To ensure accessibility and fairness:

- Employees may report concerns to **supervisors, HODs, HR, or directly to the ADHC.**
- Multiple channels will be provided – written complaints, email, hotline, and in-person submissions.
- Investigations will be conducted within a **defined timeframe (normally within 30 days)**, with outcomes communicated transparently.
- Confidentiality will be strictly maintained.
- Retaliation against complainants or witnesses will result in disciplinary action.

6. Review and Monitoring

- This policy will be **reviewed annually** by the Board and Plant Head to incorporate global best practices, legal updates, and employee feedback.
- **Surveys, focus groups, and case reviews** will be conducted regularly to understand workplace dynamics.
- Internal audits will track progress against quantitative targets.
- Lessons learned from cases will be integrated into **training and preventive action plans.**

This Anti-Discrimination and Harassment Policy is not just a document—it is a **commitment to our employees and our shared future.** We pledge to continuously uphold, strengthen, and humanize this policy, ensuring that every member of GLS Polyfilms feels **valued, safe, and empowered** to contribute their best.



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Business Integrity, Ethics & Anti-Corruption Policy

1. Purpose

At GLS Polyfilms, integrity is not only a compliance requirement but a core value that guides how we operate, make decisions, and build relationships. As a manufacturer operating in a global value chain, we recognize that ethical conduct is essential to sustaining trust with customers, partners, employees, and the communities in which we operate.

This Policy establishes a comprehensive framework to prevent, detect, and address bribery, corruption, fraud, and unethical conduct across all areas of business. It is designed to ensure that every individual associated with GLS Polyfilms understands their responsibility in maintaining ethical standards and is equipped with clear guidance on acceptable conduct.

The policy aligns with applicable laws and internationally recognized frameworks, including the Prevention of Corruption Act (India), the United Nations Convention Against Corruption (UNCAC), and OECD Guidelines for Multinational Enterprises.

2. Scope

This Policy applies to all individuals and entities associated with GLS Polyfilms, including:

- Employees across all levels and functions
- Board members and senior leadership
- Suppliers, vendors, and contractors
- Agents, brokers, consultants, and distributors
- Any third party acting on behalf of the company

The expectations outlined in this policy extend beyond internal operations and apply equally to all business relationships and supply chain interactions.

3. Commitment to Anti-Corruption & Ethical Conduct

GLS Polyfilms maintains a **zero-tolerance approach** to bribery and corruption in any form. Ethical conduct is expected not only in high-risk situations but in all day-to-day business decisions.

The company strictly prohibits:

- Offering, giving, soliciting, or accepting bribes or kickbacks
- Facilitation payments intended to expedite routine processes
- Providing gifts, hospitality, or benefits that may improperly influence decisions
- Any attempt to gain an unfair business advantage

Employees are expected to exercise sound judgment, avoid even the appearance of impropriety, and seek guidance when in doubt.

4. Fair Competition and Responsible Market Conduct

GLS Polyfilms is committed to competing fairly and ethically in the marketplace. We believe that long-term success is built on quality, innovation, and trust—not unfair practices.

The company strictly prohibits:

- Price-fixing or collusion with competitors
- Market allocation or bid-rigging
- Sharing confidential or commercially sensitive information improperly



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Employees involved in sales, procurement, or strategic decision-making must ensure that all interactions comply with competition laws and uphold the principles of fairness and transparency.

5. Conflicts of Interest

Conflicts of interest can compromise objectivity and lead to biased decision-making. GLS Polyfilms requires all employees to act in the best interests of the organization at all times.

Employees must:

- Disclose any personal, financial, or family relationships that may influence business decisions
- Avoid situations where personal interests conflict with professional responsibilities
- Participate in annual conflict-of-interest declarations

Identified conflicts will be reviewed and managed transparently to ensure fairness and accountability.

6. Third-Party Due Diligence

Recognizing that third-party relationships present potential corruption risks, GLS Polyfilms has established a structured **risk-based due diligence framework**.

Risk Categorization

Third parties are classified based on risk exposure:

- Low Risk
- Medium Risk
- High Risk

Assessment Criteria

- Nature and criticality of services
- Geographic and regulatory risk exposure
- Level of interaction with government authorities
- Contract value and payment structure
- Past compliance and legal history

This approach ensures that higher-risk engagements receive enhanced scrutiny and control.

7. Due Diligence Process

7.1 Data Collection & Verification

Before onboarding any third party, the following information is collected and verified:

- Legal registration and ownership structure
- Beneficial ownership details
- Tax and statutory compliance records
- Verified banking information
- References and past performance
- Signed Code of Conduct / Anti-Corruption Declaration

For high-risk entities:

- Background screening for legal or regulatory issues
- Identification of politically exposed persons (PEPs)



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7.2 Evaluation & Benchmarking

The collected information is evaluated through:

- Screening against global sanctions and restricted party lists
- Benchmarking against internal risk thresholds and industry practices
- Review of pricing structures, commissions, and payment patterns

This step ensures that third-party engagements are both commercially and ethically sound.

7.3 Approval & Ongoing Monitoring

- Medium and high-risk third parties require approval from the Compliance function
- High-risk entities are reviewed at least annually
- Transactions are monitored for unusual patterns or red flags
- Contracts include clauses allowing termination in case of ethical violations

8. Responsible Supply Chain Practices

GLS Polyfilms extends its commitment to ethics across the supply chain by:

- Integrating ethical criteria into supplier selection and evaluation
- Conducting supplier assessments and audits
- Engaging suppliers through training and awareness programs
- Encouraging continuous improvement in ethical practices

This ensures that our values are consistently upheld beyond our direct operations.

9. Confidentiality & Data Protection

The company is committed to protecting sensitive business and personal information.

Key practices include:

- Secure handling of proprietary and customer information
- Controlled access to systems and data
- Compliance with applicable data protection laws (including India's DPDP Act)
- Regular employee training on confidentiality and cybersecurity

10. Transparency & Accountability

Transparency is fundamental to ethical governance.

GLS Polyfilms ensures:

- Regular internal audits across functions
- Monitoring of ethics-related performance indicators
- Documentation and tracking of incidents and resolutions
- Periodic reporting to senior management

11. Corruption Risk Assessment

The company conducts structured corruption risk assessments to proactively identify vulnerabilities.

Coverage Areas

- Procurement and vendor management
- Sales and commission-based transactions
- Regulatory and government interactions



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Risk Evaluation Includes

- Risk description
- Likelihood and severity
- Existing controls
- Gap identification

12. Corrective Action Framework

When risks or non-compliance are identified, GLS Polyfilms implements structured corrective actions:

- Strengthening approval and control mechanisms
- Enhancing documentation and record-keeping
- Conducting targeted training programs
- Revising contracts and supplier requirements

Progress is monitored to ensure timely and effective resolution.

13. Audit & Monitoring of Controls

To ensure effectiveness, the company conducts regular audits of anti-corruption controls.

Audit Includes

- Defined scope and objectives
- Assignment of responsible audit personnel
- Review of historical transactions and controls (retrospective analysis)

Audit findings are documented, and corrective actions are tracked until closure.

14. Reporting & Whistleblower Mechanism

GLS Polyfilms promotes a culture where concerns can be raised without fear.

Employees and stakeholders can report:

- Corruption or bribery concerns
- Ethical misconduct
- Compliance violations

Key Safeguards

- Strict confidentiality
- Protection against retaliation
- Multiple reporting channels

Detailed procedures are outlined in the **separate Whistleblower Policy**.

15. Training & Awareness

Ethical conduct is reinforced through continuous learning:

- Mandatory induction training for all employees
- Periodic refresher sessions
- Targeted training for high-risk roles (procurement, finance, sales)

16. Governance & Responsibilities

Employees:

- Follow ethical standards



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- Report concerns

Managers:

- Promote compliance within teams
- Address risks proactively

Compliance Officer:

- Oversee implementation
- Conduct risk assessments and investigations

Leadership:

- Set the tone at the top
- Ensure accountability across the organization

17. Violations & Disciplinary Actions

Non-compliance with this policy may result in:

- Disciplinary action, including termination
- Termination of third-party contracts
- Legal proceedings where applicable

18. Continuous Improvement

GLS Polyfilms is committed to strengthening its ethics framework through:

- Annual policy reviews
- Incorporation of audit findings and feedback
- Alignment with evolving global standards

19. Commitment Statement

GLS Polyfilms is committed to conducting business with integrity at all times. Through strong governance, transparent processes, and a culture of accountability, we strive to build lasting trust with all stakeholders and contribute to responsible and sustainable business practices



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Conflict Minerals Policy

1. Objectives

As a responsible manufacturer of PET films, GLS Polyfilms Pvt. Ltd. is committed to conducting business with integrity and responsibility across our supply chain. While our core operations do not involve mining or direct sourcing of metals, we recognize that certain materials used globally in the electronics, packaging, and industrial sectors may be linked to human rights abuses if they originate from conflict-affected regions.

This policy has been developed to ensure that GLS Polyfilms does not knowingly contribute to the trade in **conflict minerals**—specifically tantalum, tin, tungsten, and gold (collectively referred to as “3TG”)—that finance or benefit armed groups in the **Democratic Republic of Congo (DRC) or adjoining countries**.

Our objectives are to:

- Align with **international frameworks** such as the OECD Due Diligence Guidance and UN Guiding Principles.
- Promote **ethical sourcing practices** within our supply chain.
- Prevent **direct or indirect contribution** to armed conflict and human rights abuses.
- Support industry initiatives aimed at **responsible mineral sourcing**.

2. Scope

This policy applies to:

- All raw materials, inputs, and components used in the manufacturing and packaging processes of GLS Polyfilms.
- All suppliers, vendors, and contractors engaged in providing goods or services to GLS Polyfilms.
- All employees involved in **procurement, vendor management, compliance, and operations**.

We expect our suppliers and their sub-suppliers to uphold the same standards and demonstrate transparency regarding the origin of minerals used in their products.

3. Policy Commitments

3.1 Responsible Sourcing

- GLS Polyfilms will not knowingly procure or use materials containing conflict minerals that contribute to armed conflict or human rights abuses in the DRC or adjoining regions.
- We will give preference to suppliers who source materials from **smelters and refiners validated as conflict-free** by internationally recognized programs.

3.2 Supplier Engagement

- Suppliers are required to provide written declarations confirming the absence of conflict minerals in products supplied to GLS Polyfilms.
- Suppliers must exercise due diligence on the source and chain of custody of 3TG minerals and provide transparency through industry-standard reporting templates (such as the **Conflict Minerals Reporting Template – CMRT**).



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- If a supplier is found to be sourcing from non-compliant smelters, they must take immediate corrective action or risk discontinuation of business with GLS Polyfilms.

3.3 Transparency and Due Diligence

- We will incorporate **conflict minerals due diligence** into supplier onboarding and periodic assessments.
- Regular training will be conducted for procurement teams to build awareness and capacity for conflict-free sourcing.
- GLS Polyfilms will maintain traceability records for supplier declarations and conduct random checks to ensure authenticity.

3.4 Continuous Improvement

- We will actively monitor industry trends and regulatory developments to strengthen our conflict minerals due diligence.
- We will participate, where possible, in collective industry efforts to promote conflict-free sourcing.
- Targets:
 - Achieve **100% supplier conflict minerals declarations** within 12 months.
 - Ensure that **100% of direct suppliers** confirm sourcing from audited or certified smelters/refiners by 2027.

4. Governance Structure

To ensure accountability and effective implementation, the governance structure is aligned with our organizational hierarchy:

- **Board of Directors:** Provides oversight and ensures policy compliance at the highest level.
- **Plant Head:** Responsible for operationalizing the policy and ensuring supplier compliance.
- **Heads of Departments (HODs):** Monitor procurement processes, vendor due diligence, and corrective actions.
- **Procurement Managers:** Conduct supplier assessments, obtain declarations, and escalate non-compliance issues.
- **Supervisors and Workers:** Ensure that sourcing practices at the ground level align with policy commitments.

Additionally, GLS Polyfilms will establish a **Conflict Minerals Compliance Team**, comprising representatives from procurement, compliance, and legal functions, tasked with:

- Reviewing supplier declarations and due diligence reports.
- Maintaining a conflict minerals database.
- Reporting quarterly to the Plant Head and annually to the Board.

5. Review and Monitoring

- This policy will be **reviewed annually** and updated to reflect global best practices and regulatory changes.
- Suppliers will be re-evaluated periodically to confirm ongoing compliance.



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- Internal audits will assess the effectiveness of the conflict minerals due diligence process.
- Findings, risks, and corrective actions will be documented and tracked.

6. Reporting and Grievance Mechanism

- Any employee, supplier, or stakeholder who suspects a breach of this policy can raise concerns through GLS Polyfilms' grievance channels.
- Reports will be treated with **confidentiality, fairness, and protection from retaliation.**
- Investigations will be carried out promptly, and corrective actions will be taken where violations are confirmed.

This **Conflict Minerals Policy** demonstrates our commitment to responsible sourcing and ethical business practices. We firmly believe that responsible sourcing is not only a compliance requirement but also a **moral and ethical duty**, one that reflects our values and strengthens trust with customers, partners, employees, and the communities where we operate.



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Environmental Policy

Mission Statement

At GLS Polyfilms, we are committed to sustainable manufacturing practices that minimize environmental impact while delivering high-quality PET films. Our approach integrates environmental stewardship into every aspect of our operations, ensuring the well-being of our employees, customers, and the communities in which we operate.

As part of our commitment to responsible growth and long-term sustainability, we have established measurable environmental and social targets to drive continuous improvement across our operations.

Scope

This Policy applies to all employees, workers, contractors, and stakeholders associated with:
GLS Polyfilms Pvt. Ltd. Village Gurawara, District Rewari, Haryana, India

1. Energy Consumption & Climate Action

Policy Objective

Minimize energy consumption and significantly reduce greenhouse gas (GHG) emissions through improved efficiency and adoption of cleaner technologies.

Key Actions

- Improve operational efficiency across manufacturing processes
- Increase the share of renewable energy in operations
- Conduct periodic energy assessments and identify optimization opportunities
- Invest in energy-efficient equipment and infrastructure

Targets

- Achieve **50% reduction in Scope 1 GHG emissions by 2034**
- Achieve **50% reduction in Scope 2 GHG emissions by 2034**
- Reduce **GHG emissions intensity by 50% by 2034**

SDG Alignment: SDG 7, SDG 13

2. Water Management

Policy Objective

Enhance water efficiency and protect local water resources through responsible use, recycling, and conservation practices.

Key Actions

- Implement process optimization to reduce water consumption
- Monitor water usage and discharge quality regularly
- Promote employee awareness on water conservation
- Strengthen water recycling and reuse systems

Targets

- Improve **water use efficiency by 20% by 2030**
- Maintain **zero water pollution incidents annually**



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SDG Alignment: SDG 6

3. Biodiversity & Ecological Responsibility

Policy Objective

Protect and enhance biodiversity in and around operational areas while minimizing ecological impact.

Key Actions

- Promote tree plantation and green cover development
- Engage employees in biodiversity awareness programs
- Collaborate with local stakeholders and NGOs
- Avoid activities that harm ecosystems

Targets

- Continue annual plantation and green cover enhancement initiatives
- Maintain designated green zones within operational premises

SDG Alignment: SDG 15

4. Air Emissions & Pollution Control

Policy Objective

Minimize air pollutants generated from manufacturing processes and ensure compliance with regulatory standards.

Key Actions

- Install and maintain emission control systems
- Monitor air quality and emissions regularly
- Use cleaner fuels and efficient technologies
- Ensure adherence to regulatory limits

Targets

- Achieve **zero exceedance of permitted emission limits annually**
- Continuously reduce process-related emissions through efficiency improvements

SDG Alignment: SDG 3, SDG 11

5. Materials, Chemicals & Waste Management

Policy Objective

Promote responsible material usage, minimize waste generation, and ensure safe handling of chemicals.

Key Actions

- Optimize material usage to reduce waste generation
- Substitute hazardous chemicals with safer alternatives where feasible
- Strengthen internal waste segregation, reuse, and recycling systems
- Maintain strict protocols for chemical handling and storage

Targets

- Achieve **Zero Waste to Landfill by 2030**
- Increase recycling and recovery rates across operations
- Continuously reduce hazardous material usage and associated risks

SDG Alignment: SDG 12



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6. Product Sustainability & Lifecycle Responsibility

Policy Objective

Ensure that products contribute positively to sustainability across their lifecycle.

Key Actions

- Design products that are recyclable and resource-efficient
- Reduce product carbon footprint through process improvements
- Collaborate with stakeholders to support circular economy practices
- Provide guidance to customers on responsible use and disposal

SDG Alignment: SDG 9, SDG 12

7. Customer Health & Safety

Policy Objective

Ensure products meet the highest standards of safety and regulatory compliance.

Key Actions

- Eliminate harmful substances where feasible
- Maintain compliance with applicable standards and regulations
- Provide safety data and usage guidance

Target

- Maintain **zero incidents related to product safety**

SDG Alignment: SDG 3

8. Product End-of-Life Responsibility

Policy Objective

Promote responsible disposal and recycling of products at end-of-life.

Key Actions

- Encourage recycling and circular use of PET materials
- Explore take-back and recycling partnerships
- Promote customer awareness on responsible disposal

SDG Alignment: SDG 12

9. Environmental Engagement & Awareness

Policy Objective

Promote environmental awareness and engage stakeholders in sustainability initiatives.

Key Actions

- Conduct employee training and awareness programs
- Participate in environmental initiatives and community programs
- Support sustainability advocacy and partnerships

SDG Alignment: SDG 4, SDG 17

10. Social Inclusion & Diversity

Policy Objective



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Promote inclusive growth and diversity within the organization.

Target

- Increase **female workforce representation to 10% by 2030**

Roles & Responsibilities

- **Managing Director:** Policy approval and resource allocation
- **Sustainability/EHS Team:** Implementation, monitoring, and reporting
- **Production Team:** Execution of environmental initiatives
- **Procurement Team:** Responsible sourcing practices
- **All Employees:** Compliance and continuous improvement participation

Implementation & Monitoring

- Track performance through defined KPIs (energy, emissions, water, waste)
- Conduct periodic internal reviews and audits
- Maintain data records and monitoring systems
- Publish sustainability performance updates

Commitment

GLS Polyfilms is committed to continuous improvement in environmental performance. Through clear targets, responsible practices, and stakeholder engagement, we aim to reduce our environmental footprint while supporting sustainable and inclusive growth.



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Human Rights Policy

Scope: Applicable to all employees, contractors, and Tier 1 suppliers involved in the production of Biaxially Oriented PET (BOPET) films (Transparent, Metalized, Alox, Alu Alu bond, etc.) using our ABC (3-layered) extrusion process.

Policy Statement

GLS Poly Films Pvt Ltd is committed to fostering a workplace that prioritizes employee health, safety, dignity, and professional growth while ensuring ethical operations in our BOPET film manufacturing. This policy reflects our dedication to reducing risks, improving Labour practices, and respecting human rights across our operations and supply chain.

Reference

We align with the Universal Declaration of Human Rights (UDHR), International Labour Organization (ILO) conventions, UNGC Principles 1-6, which emphasize the protection of human rights, elimination of forced and child labour, and promotion of non-discrimination, Respecting human rights as outlined in the UNGP, and India's Labour laws, including the Factories Act, 1948, and the Occupational Safety, Health and Working Conditions Code, 2020.

1. Employee Health and Safety

Commitment: GLS Poly Films Pvt Ltd ensures a safe and healthy workplace by managing physical and psychological health risks inherent in polymer film manufacturing, such as machinery hazards, chemical exposure, and repetitive stress.

Objectives:

- Conduct regular health and safety risk assessments across all production units to identify and mitigate hazards (e.g., noise, heat, chemical fumes).
- Provide all employees with adequate personal protective equipment (PPE) tailored to their roles (e.g., gloves, goggles, earplugs for extruder operators).
- Promote psychological well-being by offering stress management workshops and access to counselling services.

2. Working Conditions

Commitment: GLS Poly Films Pvt Ltd ensures fair remuneration, reasonable working hours, and social benefits to support work-life balance and employee satisfaction in our manufacturing facility.

Objectives:

- Ensure all employees receive wages above the Haryana minimum wage standard, with timely overtime compensation as per legal requirements.
- Implement a "right to disconnect" policy, encouraging employees to avoid work-related communication outside designated hours.
- Conduct annual employee satisfaction surveys to identify and address working condition concerns.



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3. Social Dialogue

Commitment: GLS Poly Films Pvt Ltd fosters constructive Labour relations through recognized employee representatives and collective bargaining, relevant to our organized workforce in Haryana.

- Build collaborative relationships with worker committees to address workplace concerns.
- Ensure open communication channels for employees to raise grievances without fear of retaliation.

4. Career Management and Training

Commitment: GLS Poly Films Pvt Ltd supports employees' career progression through recruitment, evaluation, and training tailored to BOPET film production roles.

- Provide technical training on extruder operation, quality control, and safety for all production staff.
- Offer annual performance evaluations with clear career mobility pathways (e.g., operator to supervisor).

5. Child Labour, Forced Labour, and Human Trafficking

Commitment: GLS Poly Films Pvt Ltd prohibits child Labour, forced Labour, and human trafficking in our operations and supply chain, critical given our manufacturing context.

Qualitative Objectives:

- Enforce a zero-tolerance policy for child or forced Labour, verified through supplier agreements.
- Educate employees and suppliers on identifying and reporting exploitative practices.

Quantitative Targets:

- Increase internal audits for child/forced Labour risks by 20% by December 31, 2030, compared to 2025.
- Train 100% of procurement staff on human trafficking awareness C Forced Labour indicators by December 31, 2026.

6. Diversity, Equity, and Inclusion

Commitment: GLS Poly Films Pvt Ltd promotes a diverse and inclusive workplace, preventing discrimination and harassment in our Haryana facility.

Qualitative Objectives:

- Ensure equal treatment and opportunities for all employees, regardless of gender, caste, religion, or disability.
- Implement anti-harassment training and reporting mechanisms for all staff.

Quantitative Targets:



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- Increase employees trained on diversity and anti-discrimination by 25% by December 31, 2030, compared to 2025.
- Achieve 3% female representation in Executive C supervisory roles by 2030.

7. External Stakeholder Human Rights

Commitment: GLS Poly Films Pvt Ltd respects the rights of external stakeholders, such as local communities near Gurawara, impacted by our operations.

- **Qualitative Objectives:** Engage with community leaders to address concerns about noise or emissions from our facility.

Quantitative Targets:

- Conduct human rights impact assessments on 20% more critical operations by 2030, compared to 2025
- Reduce community complaints by 30% by 2028, compared to 2024.

Implementation and Monitoring

- **Governance:** A Health, Safety, and Works Committee, led by the Plant Manager, will oversee policy execution, meeting quarterly.
- **Resources:** Allocate resources (starting 2025) for training, audits, and safety upgrades.
- **Monitoring:** Track progress via a digital dashboard updated monthly, with annual reporting to stakeholders.
- **Corrective Actions:** Address non-compliance within 60 days, with documented resolution plans.

Commitment

GLS Poly Ltd's leadership pledges to uphold this policy, ensuring our BOPET film manufacturing aligns with ethical and sustainable practices. This policy will be communicated via onboarding, training, and workplace signage.



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Living Wage Policy

Scope: Applicable to all employees (full-time, part-time, and contractual)

Policy Statement

GLS Polyfilms is committed to ensuring fair and responsible compensation that supports a decent standard of living for all employees. As a growing organization in the BOPET film manufacturing industry, we recognize that wages play a critical role in employee well-being, productivity, and long-term economic security.

We aim to provide a **living wage that exceeds statutory minimum requirements**, enabling employees to meet essential needs such as food, housing, healthcare, education, and basic financial stability. This policy is aligned with the **Minimum Wages Act, 1948 (India)** and international frameworks such as the **International Labour Organization (ILO) principles on fair remuneration**.

1. Commitment to a Living Wage

Commitment

GLS Polyfilms ensures that all employees receive wages that reflect local economic conditions and support a reasonable standard of living.

Key Actions

- Regular assessment of wage levels against cost of living in Haryana (Gurawara region)
- Engagement with employees to understand financial challenges and needs
- Periodic benchmarking with industry and regional wage standards

Targets

- Ensure **100% of employees earn at least 10% above the statutory minimum wage by 2030**
- Conduct a **baseline living wage assessment by 2026** and update annually

2. Fair and Transparent Pay Practices

Commitment

GLS Polyfilms maintains fair, structured, and transparent wage practices across all roles.

Key Actions

- Establish role-based wage structures aligned with skills, experience, and responsibilities
- Maintain clear documentation of salary components and payslips
- Communicate compensation structures and updates transparently to employees

Targets



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- Achieve **100% compliance with transparent wage documentation by 2026**
- Reduce **pay disparity between lowest and highest earners by 15% by 2030** (baseline: 2025)

3. Overtime and Additional Compensation

Commitment

Employees are fairly compensated for overtime and supported through additional benefits that enhance overall livelihood.

Key Actions

- Ensure overtime compensation complies with or exceeds statutory requirements
- Provide benefits such as health insurance and other welfare measures
- Promote work-life balance while ensuring fair compensation for additional work

4. Local Economic Alignment & Inclusion

Commitment

Wage practices are aligned with the economic realities of the local community to support inclusive growth.

Key Actions

- Benchmark wages against local cost of living indicators (housing, food, transport)
- Prioritize local hiring to strengthen regional economic development
- Adjust wages in line with inflation and economic changes

Targets

- Achieve **70% local workforce representation by 2030**
- Implement **annual wage adjustments aligned with inflation (CPI-based)**

5. Monitoring, Feedback & Accountability

Commitment

GLS Polyfilms ensures continuous monitoring of wage practices and provides employees with a platform to raise concerns.

Key Actions

- Conduct annual living wage surveys and internal wage reviews
- Maintain a confidential channel for reporting wage-related concerns
- Track employee satisfaction related to compensation

Targets



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- Conduct **annual wage assessments covering 100% of employees starting 2026**
- Resolve **95% of wage-related grievances within 30 days**

Implementation & Monitoring

- **Governance:** HR and senior management oversee implementation and annual review
- **Resources:** Dedicated budget allocation for wage assessments, surveys, and benefit enhancements
- **Monitoring:** Digital payroll systems used to track compliance and wage trends
- **Corrective Actions:** Address wage gaps within defined timelines with documented action plans

Commitment

GLS Polyfilms is committed to ensuring that every employee receives fair and equitable compensation that supports a dignified standard of living. Through structured wage practices, continuous monitoring, and alignment with local economic realities, we aim to create a workplace that promotes financial security, inclusion, and long-term well-being.



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Recruitment Policy

Purpose

To establish a standardized, open, transparent, and merit-based recruitment process that ensures equal opportunities for all candidates, prevents discriminatory hiring practices, and attracts top talent to GLS Poly Pvt Ltd.

Scope

This policy applies to all recruitment activities for permanent, temporary, and contract positions, for both internal and external candidates, across all departments and levels within GLS Poly Pvt Ltd.

Policy Statement

GLS Poly Pvt Ltd is committed to fostering a diverse and inclusive workplace by implementing a recruitment process that is fair, transparent, and merit-based. The company ensures equal opportunities for all candidates, regardless of race, gender, age, religion, disability, sexual orientation, or any other protected characteristic, in compliance with applicable labor laws and regulations.

Principles of Recruitment

1. **Transparency:** All recruitment processes, including job postings, selection criteria, and evaluation methods, will be clearly communicated to candidates.
2. **Merit-Based Selection:** Candidates will be evaluated based on their qualifications, skills, experience, and alignment with the job requirements.
3. **Equal Opportunity:** GLS Poly Pvt Ltd prohibits discrimination and ensures all candidates have equal access to employment opportunities.
4. **Diversity and Inclusion:** The company actively encourages applications from diverse backgrounds to build a workforce that reflects varied perspectives and experiences.
5. **Confidentiality:** All candidate information will be handled with strict confidentiality and used solely for recruitment purposes.

Recruitment Process

1. **Job Analysis and Posting:**
 - A detailed job description, including roles, responsibilities, qualifications, and competencies, will be developed for each vacancy.
 - All job openings will be advertised internally and externally through the company's career portal, job boards, and other relevant platforms to ensure broad reach.
 - Job postings will clearly state that GLS Poly Pvt Ltd is an equal opportunity employer and encourages applications from all qualified candidates.



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2. **Application and Screening:**

- Candidates must submit applications through the designated application process (e.g., online portal or email).
- Applications will be screened based on predefined, job-related criteria to create a shortlist of qualified candidates.
- Screening will focus solely on qualifications, skills, and experience, ensuring no bias or discrimination based on protected characteristics.

3. **Interview and Assessment:**

- Shortlisted candidates will undergo a structured interview process, which may include multiple rounds (e.g., technical, HR, and panel interviews).
- Interviews will use standardized questions and evaluation criteria to ensure consistency and fairness.
- Additional assessments (e.g., skills tests, psychometric tests) may be used, provided they are relevant to the role and applied uniformly to all candidates.
- At least two interviewers will be present to minimize individual bias, and interview panels will strive to reflect diversity.

4. **Selection and Offer:**

- Selection decisions will be based on objective evaluations of candidates' qualifications, performance in interviews/assessments, and alignment with company values.
- A documented rationale for the final selection will be maintained for transparency and audit purposes.
- Successful candidates will receive a formal offer letter detailing terms of employment, subject to reference checks and necessary background verification.

5. **Feedback and Communication:**

- All candidates will be informed of the outcome of their application in a timely manner.
- Unsuccessful candidates may request constructive feedback on their application or interview performance to support their professional development.

6. **Prohibition on Retention of Personal Identification Documents:**

GLS strictly prohibits the retention, withholding, or confiscation of any personal identification documents of employees, such as passports, national ID cards, Aadhaar cards, voter IDs, or similar documents.

7. **Document Handling Guidelines:**

To ensure compliance with this standard, the following processes are in place:



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8. **Verification Only:** Personal identification documents are collected only for verification purposes during recruitment and onboarding. Copies may be taken with the employee's consent for company records, in accordance with applicable data protection regulations.
9. **No Retention of Originals:** Under no circumstances will original personal identification documents be retained by the company, any of its representatives, or third-party recruitment agencies.
10. **Voluntary Temporary Holding (if required):**

In the rare event that original documents are required temporarily (e.g., for legal formalities, visa processing, or government audits), the following safeguards apply:

- Written consent must be obtained from the employee.
- The document must be returned within the agreed timeframe.
- A signed acknowledgment must be maintained, and a copy provided to the employee.

Internal Recruitment

- Internal candidates are encouraged to apply for open positions to promote career growth and mobility.
- Internal applications will be evaluated using the same merit-based criteria as external applications, ensuring fairness and transparency.
- Managers will support employees interested in internal opportunities by providing guidance and necessary approvals.

Preventing Discriminatory Practices

- GLS Poly Pvt Ltd strictly prohibits discrimination in any form during the recruitment process.
- Recruitment staff and hiring managers will undergo regular training on diversity, inclusion, and unconscious bias to ensure fair practices.
- Job advertisements and descriptions will use inclusive language and avoid criteria that could indirectly discriminate (e.g., unnecessary age or experience requirements).
- The company will monitor recruitment metrics (e.g., applicant demographics, hiring outcomes) to identify and address any potential disparities.

Implementation and Monitoring

- The HR department is responsible for overseeing the implementation of this policy and ensuring compliance with legal and regulatory requirements.
- Regular audits of the recruitment process will be conducted to assess its effectiveness and adherence to this policy.

Any complaints or concerns regarding discriminatory practices can be raised through the company's grievance mechanism, with investigations conducted promptly and impartially.



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Review

This policy will be reviewed annually or as needed to ensure it remains aligned with best practices, legal requirements, and the company's diversity and inclusion goals.

Commitment

GLS Poly Ltd.'s leadership pledges to a diverse, inclusive, and equitable workplace free from discrimination, providing equal opportunities to all candidates—internal or external, reflecting our values of fairness and responsibility. This policy will be shared through onboarding, training, and signage at our facility, reinforcing our commitment to fair Recruitment.



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Sustainable Sourcing Policy

Introduction

GLS Poly Films Pvt Ltd. is committed to conducting business in a responsible and sustainable manner. We recognize that our sourcing practices have a significant impact on the environment and society. This policy outlines our commitment to sustainable sourcing for all raw materials, including PET resin, additives, metallization materials, and packaging, used in the production of our BOPET films.

Scope

This policy applies to all suppliers and vendors providing raw materials, products, and services to GLS Poly Films Pvt Ltd.. It covers the entire supply chain, from raw material extraction to delivery.

Principles of Sustainable Sourcing

GLS Poly Films Pvt Ltd. will adhere to the following principles in its sourcing practices:

Environmental Responsibility:

- Minimize environmental impact by sourcing materials from suppliers with environmentally sound practices.
- Prioritize suppliers who demonstrate commitment to reducing greenhouse gas emissions, waste, and pollution.
- Encourage the use of recycled or bio-based materials where feasible and economically viable.
- Promote the efficient use of resources, including energy and water.
- Avoid sourcing materials from areas with high ecological sensitivity or deforestation risks.

Social Responsibility:

- Respect human rights and labour standards throughout the supply chain.
- Ensure that suppliers comply with all applicable labour laws and regulations, including those related to fair wages, working hours, and safe working conditions.
- Prohibit the use of child labour, forced labour, and any form of discrimination.
- Support suppliers who contribute to the social and economic development of local communities.
- Promote ethical business practices and transparency.

Economic Viability:

- Build long-term relationships with suppliers based on mutual trust and respect.
- Support suppliers who demonstrate continuous improvement in sustainability performance.



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- Consider the total cost of ownership, including environmental and social impacts, when making sourcing decisions.
- Promote circular economy principles and look for partners that support those same principals.

Traceability and Transparency:

- Maintain clear and accurate records of all sourcing activities.
- Work with suppliers to improve traceability of raw materials.
- Communicate our sustainability commitments to stakeholders and report on our progress.

Specific Sourcing Requirements

- PET Resin:

Target: Increase the use of rPET to 25% of total PET resin usage by 2030.

Target: Reduce the carbon footprint of sourced PET resin by 15% by 2030 (2024 baseline year).

- Additives:

Target: Transition to 100% non-toxic and environmentally friendly additives by 2028.

Target: all suppliers must provide documentation regarding the chemical composition of all additives.

- Metallization Materials (Aluminium, Alox):

Target: Source aluminium from suppliers with ASI (Aluminium Stewardship Initiative) certification by 2027.

Target: Reduce the energy consumption of the metallization process by 10% by 2030.

- Packaging:

Target: Achieve 90% recyclable or compostable packaging by 2025.

Target: reduce packaging waste by 30% by 2030.

- Supplier Engagement and Evaluation:

Communicate our sustainable sourcing policy to all suppliers and integrate it into our supplier selection and evaluation processes.

Conduct regular audits and assessments of supplier sustainability performance.

Collaborate with suppliers to identify and implement improvement opportunities.

Encourage suppliers to adopt their own sustainable sourcing policies and practices.

Implementation and Review

- GLS Poly Films Pvt Ltd. will establish a cross-functional team to oversee the implementation of this policy.



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- This policy will be reviewed and updated regularly to reflect changes in best practices and regulations.
- We will provide training and resources to employees involved in sourcing activities.
- We will integrate annual reports, that will include progress made towards the goals of this policy.

Action framework

- **Supplier Assessment:** GLS will conduct a thorough Assessment of all Suppliers to evaluate their environmental impact, Labour Practices, Human Rights Compliances, This will include site visit, documentation review C third party certification where applicable.
- **Supplier COC:** GLS has developed a Supplier COC that outlines the company expectation regarding environmental Performance, Ethical Labour Practice C Business Integrity, All Suppliers are required to Sign and comply with this code which is reviewed periodically to align with Sustainability Standards.
- **Capacity Building- Collaboration:** GLS will work with Suppliers to enhance their sustainability practise through training Programs C Workshops.

Roles and Responsibilities

- **Procurement Department:**

Implement and enforce this policy.

Evaluate supplier sustainability performance.

Negotiate sustainable sourcing agreements.

Track and report on quantitative targets.

- **Sustainability Team:**

Develop and update the sustainable sourcing policy.

Provide training and guidance to employees and suppliers.

Monitor and report on SDG alignment.

Conduct monitoring of suppliers.

- **Operations Department:**

Implement sustainable production practices.

Reduce energy and resource consumption.

Manage waste and emissions.

Supply required Data to the sustainability and procurement team.

- **Management Team:**



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Provide overall leadership and support for sustainable sourcing.

Allocate resources for sustainability initiatives.

Ensure compliance with this policy.

Continuous Improvement

GLS Poly Films Pvt Ltd. is committed to continuous improvement in its sustainable sourcing practices. We will actively seek opportunities to reduce our environmental and social impact and contribute to a more sustainable future.

Communication

This policy will be communicated to all employees, suppliers, and stakeholders. We will maintain open and transparent communication about our sustainable sourcing practices.

Compliance

All suppliers are expected to comply with this policy and demonstrate their commitment to sustainable sourcing. GLS Poly Films Pvt Ltd. reserves the right to terminate relationships with suppliers who fail to meet these standards.



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Whistleblower Policy

1. Purpose

GLS Polyfilms is committed to maintaining the highest standards of ethical conduct, integrity, and information security. This Policy establishes a secure and confidential mechanism for reporting concerns related to:

- Corruption, bribery, fraud, or unethical conduct
- Violations of company policies or applicable laws
- Information security breaches or data misuse
- Unauthorized access, cyber threats, or data leakage

The objective is to ensure timely **identification, investigation, and resolution** of concerns while **protecting individuals** who report in good faith.

2. Scope

This Policy applies to:

- All employees (permanent, contractual, trainees)
- Directors and management
- Suppliers, vendors, contractors, consultants
- Customers and other external stakeholders

3. Reportable Concerns

Stakeholders are encouraged to report concerns including but not limited to:

3.1 Ethical & Compliance Concerns

- Bribery, corruption, or facilitation payments
- Fraud, financial misconduct, or conflicts of interest
- Harassment, discrimination, or unethical behaviour

3.2 Information Security Concerns

- Unauthorized access to systems or data
- Data breaches or leakage of confidential information
- Phishing attacks or suspicious emails
- Misuse of company IT systems or credentials
- Weaknesses in cybersecurity controls

4. Reporting Channels

GLS Polyfilms provides multiple secure channels:

- Direct reporting to Compliance Officer or Information Security Officer
- Written complaint to HR or senior management



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Reports may be submitted anonymously where permitted by law.

5. Confidentiality Assurance

- All reports shall be treated with strict confidentiality
- Identity of the whistleblower shall be protected to the extent legally possible
- Information shall be disclosed only to authorized personnel on a need-to-know basis

6. Non-Retaliation Commitment

GLS Polyfilms strictly prohibits retaliation against any individual who reports concerns in good faith. Any form of retaliation, including harassment, discrimination, or adverse employment action, will result in disciplinary measures.

7. Investigation Procedure

7.1 Acknowledgement

- Receipt of complaint is acknowledged within a defined timeframe

7.2 Preliminary Assessment

- Initial review by Compliance Officer / Information Security Officer

7.3 Investigation

- Detailed investigation conducted based on the nature of the concern
- Involvement of relevant departments (IT, HR, Legal) as required

7.4 Outcome & Action

- Documentation of findings
- Corrective and preventive actions implemented
- Escalation to senior management for serious violations

8. Information Security Incident Handling

For information security-related concerns:

- Immediate containment measures may be initiated
- IT team assesses system impact and risk level
- Recovery and mitigation actions are implemented
- Lessons learned are incorporated into system improvements

9. Roles & Responsibilities

Employees & Stakeholders

- Report concerns promptly and in good faith

Compliance Officer

- Oversee ethical investigations



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- Ensure confidentiality and fairness

Information Security Officer

- Handle cybersecurity and data-related concerns
- Coordinate technical investigations

10. Record Keeping

- All complaints and investigation records shall be documented
- Records shall be securely maintained with restricted access
- Trends may be analysed for continuous improvement

11. Awareness & Communication

- Policy communicated during employee induction
- Periodic awareness sessions conducted
- Reporting channels displayed in workplace and digital platforms

12. Commitment Statement

GLS Polyfilms encourages a **culture of openness, accountability, and ethical responsibility**. Through this whistleblower mechanism, the company ensures that all stakeholders can raise concerns **safely, contributing to a secure, transparent, and responsible** business environment.



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This handbook has been approved and issued by GLS Polyfilms Private Limited.

Approved By

A handwritten signature in green ink, consisting of a large, stylized 'S' followed by several loops and a final flourish.

**SS Akhtar
Unit Head**



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