

05.06.2025

To,  
National Stock Exchange of India Limited  
"Exchange Plaza",  
Bandra-Kurla Complex,  
Bandra (East) Mumbai 400 051

BSE Limited  
Floor- 25, P J Tower,  
Dalal Street,  
Mumbai 400 001

**SYMBOL:- EPIGRAL**

**Scrip Code: 543332**

Dear Sirs,

**Sub: Business Responsibility and Sustainability Report for the F.Y. 2024-25**

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith the Business Responsibility and Sustainability Report for the F.Y. 2024-25, which forms an integral part of the Annual Report for the F.Y. 2024-25.

The Annual Report for the F. Y. 2024-25 is also available on Company's website at [www.epigral.com](http://www.epigral.com).

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully,

**For EPIGRAL LIMITED**

(formerly known as Meghmani Finechem Limited)

**Gaurang Trivedi**

**Company Secretary and Compliance Officer**

**M. No. ACS 22307**



**Epigral Limited**

(formerly known as **Meghmani Finechem Limited**)

Epigral Tower, Behind Safal Profitaire, Corporate Road  
Prahlnadnagar, Ahmedabad 380015, Gujarat, India.

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# Business Responsibility & Sustainability Report

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their Environmental, Social, and Governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a Company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

Sr. No.	Particulars	FY 2024-2025
1	Corporate Identity Number (CIN) of the Listed Entity	L24100GJ2007PLC051717
2	Name of the Listed Entity	Epigral Ltd (formerly known as Meghmani Finechem Limited)
3	Year of incorporation	11.09.2007
4	Registered office address	Epigral Tower, B/h. Safal Profitaire, Corporate Road, Prahladnagar, Ahmedabad – 380015, Gujarat
5	Corporate address	Epigral Tower, B/h. Safal Profitaire, Corporate Road, Prahladnagar, Ahmedabad - 380015, Gujarat
6	E-mail	<a href="mailto:helpdesk@epigral.com">helpdesk@epigral.com</a>
7	Telephone	079-2970 9600/7176
8	Website	<a href="http://www.epigral.com">www.epigral.com</a>
9	Financial year for which reporting is being done	FY 2024-2025
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited, BSE Limited
11	Paid-up Capital	₹43,14,13,380/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Gaurang Trivedi Company Secretary & Compliance Officer Mobile - 6357458377 <a href="mailto:gaurang.trivedi@epigral.com">gaurang.trivedi@epigral.com</a>
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Not applicable
15	Type of assurance obtained	Not applicable



## II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Selling of Chemicals including Derivatives and Specialty Chemicals	Manufacturing and Selling of Chemicals including Derivatives and Specialty Chemicals	100%

### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Manufacturing and Selling of Chemicals including Derivatives and Specialty Chemicals	20119	100%

## III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	4	5
International	0	0	0

### 19. Markets served by the entity:

#### a. Number of locations

Locations	Number
National (No. of States)*	2
International (No. of Countries)**	15

**\*National:** The company operates across various states in India through its offices, dealers, and website and has GST registration in 2 states.

**\*\*International:** The company has a presence in 15 countries through through exports sales, offices, or direct operations.

b. What is the contribution of exports as a percentage of the total turnover of the entity? 6.6%

#### c. A brief on types of customers

We cater to a wide-ranging clientele that includes both public and private sector organizations. Our services span multiple industries such as alumina, pharmaceuticals, textiles, agrochemicals, epoxy resins, paints and coatings, paper and pulp, PU foams, CPVC pipes and fittings, construction, refineries, soaps, detergents, and more. Our focus is on providing tailored solutions and exceptional service to our valued customers.

## IV. Employees

### 20. Details as at the end of Financial Year:

#### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	1,072	1,057	98.60%	15	1.40%
2	Other than Permanent (E)	7	7	100%	0	0%
3	Total employees (D + E)	1,079	1,064	98.61%	15	1.39%
<b>WORKERS</b>						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	866	810	93.53%	56	6.47%
6	Total workers (F + G)	866	810	93.53%	56	6.47%

**b. Differently abled Employees and workers:**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	4	4	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	4	4	100%	0	0%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total workers (F + G)	0	0	0%	0	0%

**21. Participation/Inclusion/Representation of women**

Particulars	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel*	4	0	0%

\* Total KMP includes the Managing Director and Whole-Time Directors.

**22. Turnover rate for permanent employees and workers**

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.42%	32.26%	15.67%	20.24%	13.79%	20.14%	26.64%	28.57%	26.67%
Permanent Workers*	NA	NA	NA	NA	NA	NA	NA	NA	NA

\*We do not engage any workers under a permanent contract category; hence, this section is not applicable.

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	ReNew Green (GJS Three) Private Limited	Associate	26.00%	No

**VI. CSR Details**

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover (in ₹in Crs.)	2,550.13
b. Net worth (in ₹in Crs.)	1,903.53



VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2024-25			FY 2023-24		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	3	0	-	2	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)							

\* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	<a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>
Investors (other than shareholders)	<a href="https://epigral.com/key-contacts/">https://epigral.com/key-contacts/</a>
Shareholders	<a href="https://epigral.com/key-contacts/">https://epigral.com/key-contacts/</a>
Employees and workers	<a href="https://epigral.com/wp-content/uploads/2024/03/Policy-on-Code-of-Conduct.pdf">https://epigral.com/wp-content/uploads/2024/03/Policy-on-Code-of-Conduct.pdf</a>
Customers	<a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>
Value Chain Partners	<a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>
Other (please specify)	-

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Sustainable Supply Chain	0	In today's era of growing environmental awareness, companies are adopting more ethical and sustainable purchasing policies. By procuring goods that are environmentally and socially responsible, companies can not only reduce their impact on the environment but also create a positive brand image.		Positive



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Emissions and Pollutants	R	Chemical production produces direct (Scope 1) greenhouse gas (GHG) emissions from fossil fuel burning in manufacturing and cogeneration processes and process emissions from feedstock trans-formation. In addition to greenhouse gases (GHGs). Chemical manufacturing may also emit air emissions such as sulphur dioxides (SOx), nitrogen oxides (NOx), and hazardous air pollutants during manufacturing. For chemical firms, emissions might result in operating risks, fines, or expenditures associated with regulatory compliance.	We recognize the importance of reducing our carbon footprint and taking our environmental responsibilities seriously. Our organization is committed to adopting sustainable practices and continuously works to lower energy consumption by leveraging innovative technologies. Additionally, we are actively exploring renewable energy sources to reduce our reliance on non-renewable options. As part of our clean energy initiative, 18.34 MW wind-solar hybrid project has been set-up. We are also adopting advanced technologies such as ECH-Glycerol, which require less energy and water while producing minimal waste.	Negative
3.	Circular Economy	O	The Circular Economy model of production and consumption emphasizes and promotes the reuse, refurbishment, and recycling of materials and products already in existence. Transition to circular economy can reduce the material consumption during the production.		Positive
4.	Water Management	R	Water is a critical input in chemical production. Companies with water intensive operations face a greater risk of operational disruption due to water scarcity, which can also increase water procurement prices and capital expenditures. Similarly, chemical manufacturing generates process wastewater that must be treated before disposal. Non-compliance with water quality regulations may result in regulatory compliance and mitigation costs.	As a responsible chemical manufacturer, we place strong emphasis on managing our water usage effectively. By leveraging advanced wastewater treatment technologies, we significantly reduce our environmental footprint through lower water and energy consumption. Our efforts go beyond treatment, incorporating various water conservation measures. For example, rinse water from specific units is treated and reused in cooling towers, while a condensate recovery system captures water for boiler makeup. Additionally, our sewage treatment plants supply water for irrigation, reducing our dependence on freshwater for landscaping. These actions reflect our dedication to sustainable water management.	Negative



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Handling Hazardous Chemicals	R	Chemical company is responsible for managing all risks related to the storage and handling of hazardous chemicals. The improper handling of chemicals and spills can cause harm to the environment or humans and also imposes a heavy fine and reputational risk on the company.	The company prioritizes the safe and responsible management of hazardous materials to protect the environment, employees, and nearby communities. To maintain high health and safety standards, regular internal and external audits are conducted. Environmental and social aspects related to our products are transparently shared with customers. Furthermore, the company strictly follows all hazardous waste management regulations to ensure proper disposal and reduce environmental impact.	Negative
6.	Waste Management	R	Typically, waste is generated as part of a company's operations, captive power plant, maintenance of machinery and office administrative work. Improper waste handling may contribute to air pollution, climate change, and various direct and indirect impacts on the ecosystem. It may also cause health and safety risks to personnel exposed to waste. Non-compliance with waste management regulations may lead to the imposing of heavy fines.	The company has introduced various new technologies to replace outdated processes, leading to a reduction in waste production. This strategic shift has not only reduced the use of natural resources but also minimized waste generation and the reliance on landfills for disposal. Furthermore, the company has taken a proactive approach by registering for Extended Producer Responsibility (EPR), underscoring its dedication to managing the plastic waste from its products and packaging.	Negative
7.	Community Relation and Engagement	O	Chemical firms are significant economic contributors, offering employment opportunities and fostering community development through taxes and capital generation. Environmental policy, community health, and process safety have significant regulatory, operational, financial, and reputational ramifications for companies. Building strong relationships with communities can help chemicals companies mitigate potential operational disruption, reduce regulatory risk, retain top employees, lower the risk of litigation expenses in the event of process safety incidents, and ensure a strong social license to operate. Process safety incidents jeopardies community health and safety, resulting in regulatory penalties, legal action, and mitigating expenses.		Positive



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Product Innovation	R	The chemical industry has the potential to impact human health and the environment. So, the industry can reduce regulatory risk and grow its market share by coming up with innovative approaches to manage the potential impact of the product by developing an alternate product or reducing toxicity.	To maintain our leadership in the chemical industry, our company is committed to driving product innovation. We're not only focused on developing new products but also on enhancing our processes to ensure sustainable production. As part of this effort, we have established an R&D Center dedicated to improving process and entering in new products.	Negative
9.	Diversity and Equal Opportunity	R	A company's high diversity and inclusion rate reflect employees' sense of belonging and fairness within the company. Improving diversity and inclusion helps companies to support vulnerable groups resulting in community brand image creation for the company.	We focus on creating a diverse and inclusive workplace to enhance productivity and creativity among our employees. Our dedication to being an equal opportunity employer is evident in our policies, which cover all aspects of employment, including recruitment, hiring, promotions, transfers, compensation, benefits, and termination.	Negative
10.	Product Safety & Quality	R	Product safety and quality is a critical issue for companies in the chemicals industry. Chemicals' potential to have negative effects on human health or the environment throughout the usage phase can affect consumer demand for the product and regulatory risk, which can then damage sales and lead to higher operational costs, regulatory compliance costs, and mitigation.	To ensure the safety of our products, we incorporate environmental and social parameters relevant to the product, such as guidelines for safe and responsible usage, recycling instructions, and safe disposal details on the packaging. Our facility is also equipped with quality control laboratories to maintain product quality. We have invested in various standard operating procedures and certifications, including ISO 9001 and ISO 14001, which demonstrate our commitment to Quality Management Systems, Good Manufacturing Practices, and Standard Operating Procedures. These efforts enhance the company's alignment with industry standards and best practices.	Negative
11.	Compliance and Business Ethics	R	The key issues relevant to business ethics and management of business ethics issues such as fraud, executive misconduct, corrupt practices, money laundering, or anti-trust violations. Ethics violations can lead to police investigations, hefty fines, settlement costs, and damage to reputation.	Our objective is to implement risk mitigation in a structured manner across different risk categories within a strong risk management framework. This includes policy development, procedural guidelines, and thorough assessment methods. This strategic approach has greatly improved process stability, enhanced operational performance, and supported corporate sustainability.	Negative



**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)					Yes				
b	Has the policy been approved by the Board? (Yes/No/NA)					Yes				
c	Web Link of the Policies, if available	<a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)					Yes				
3	Do the enlisted policies extend to your value chain partners? (Yes/ No/NA)					Yes				
4	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 37000	Halal certification, Koshher certification, ISO 27000	ISO 9001, ISO 45001, Responsible Care from Indian Chemical Council ISO 27000			ISO 14001, ISO 50001 Ecovadis (Committed)			
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Our company recognizes the importance of setting clear benchmarks to measure progress in alignment with the principles outlined in the National Guidelines for Responsible Business Conduct (NGRBC).</p> <p>We are currently in the process of defining specific commitments, goals, and measurable objectives to support our responsible business journey. These will be formally documented and integrated into our Sustainability Report for the financial year 2024–25.</p>								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								



**Governance, leadership and oversight**

7	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p> <p>At Epigral, we recognize that ESG is no longer an optional commitment—it is an essential responsibility and a strategic imperative. As the Director responsible for our Business Responsibility Report, I am pleased to share the progress we’ve made in integrating ESG principles into our operations, as well as the challenges we continue to address.</p> <p>Over the past year, we have taken deliberate steps to strengthen our Environment, Health and Safety (EHS) systems. We implemented enhanced reporting templates to improve the accuracy of our EHS data, enabling more informed decision-making and better compliance oversight. We also prioritized workforce well-being through ergonomic and health programs, including regular medical screenings and psychological safety initiatives. A Safety Perception Survey was launched to capture employee feedback and shape future safety interventions. These initiatives not only improved employee engagement but also contributed to measurable gains in productivity and reduction in incident rates.</p> <p>Our commitment to safety and innovation has been acknowledged through prestigious industry recognitions, including the Special Jury Commendation Award in the HSE Innovation Category (Pro MFG Media) and the FAME National Award 2024 (Platinum) for Occupational Health &amp; Safety. Looking ahead, Epigral remains focused on expanding green cover, reducing specific energy and water consumption, adopting advanced digital safety systems, and continuously upskilling our workforce. We are unwavering in our goal of achieving a zero-incident workplace and aligning our performance with global sustainability benchmarks.</p> <p>Our Corporate Social Responsibility (CSR) efforts continued to reflect our deep commitment to inclusive development and community well-being. During the year, we advanced key initiatives focused on education, skill development, and support for vulnerable groups. Land was secured for a future Education and Skill Development Centre, aimed at empowering youth through access to learning and vocational training. We also supported the care and education of specially abled children and contributed to community-based educational programs that promote equitable learning opportunities.</p> <p>We understand that true progress requires persistence and accountability. Through our ESG efforts, we aim to create shared value for our stakeholders and contribute positively to the environment, our people, and the communities we serve.</p> <p><b>Mr. Maulik Patel,</b> <i>Chairman and Managing Director</i></p>	
8	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)</p> <p>Mr. Maulik Patel, Chairman and Managing Director</p>	
9	<p>Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).</p> <p>If Yes please provide details</p> <p>The Company has formed various committees made up of Board Members and Senior Executives to manage and oversee sustainability-related issues. These include the Audit Committee, Risk Management Committee, Stakeholders’ Grievance Committee, Corporate Social Responsibility Committee, and ESG Committee.</p>	Yes

**10. Details of Review of NGRBCs by the Company**

Subject for Review		Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Committees of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Directors								
Subject for Review		Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Quarterly								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No).	Yes	Yes	Yes	-	-	Yes	-	-	-



Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
If yes, provide name of the agency.	International Organisation for Standardisation	Halal, Koscher	International Organisation for Standardisation, Responsible care from Indian Chemical Council			International Organisation for standardisation Ecovadis			
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	NA								

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

**Essential Indicators**

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Throughout the year, the Board of Directors were kept informed on a range of topics, including: <ul style="list-style-type: none"> <li>▪ Business performance and operations</li> <li>▪ Economic and industry outlooks</li> <li>▪ Research and development updates</li> <li>▪ Regulatory updates</li> <li>▪ ESG commitments</li> </ul>	100%
Key Managerial Personnel	5	ESG Commitments, Prevention of Sexual Harassment, Regulatory Updates, Code of Conduct & Ethics	100%



Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BOD and KMPs	945	<p><b>1. Safety &amp; Emergency Response</b></p> <ul style="list-style-type: none"> <li>▪ First Aid &amp; Emergency Procedures</li> <li>▪ Safety Awareness (PPE, Hot Work, Confined Space, Fire Safety)</li> <li>▪ Emergency Scenario Handling (Chemical, Fire, Gas Leak, Blackout)</li> <li>▪ Hazard Identification &amp; Risk Assessment</li> <li>▪ Work Permit &amp; Safe Work Practices</li> <li>▪ Handling of Hazardous Chemicals (Sulphuric acid, Chlorine, etc.)</li> <li>▪ Fire Safety &amp; Extinguisher Training</li> <li>▪ Emergency Handling</li> <li>▪ Power Systems &amp; Generator Operations</li> <li>▪ Utility Systems (Water, Air, Steam, Gas) Operations</li> <li>▪ Process Flow Management &amp; Troubleshooting</li> </ul> <p><b>2. Process &amp; Equipment Operations</b></p> <ul style="list-style-type: none"> <li>▪ Boiler &amp; Turbine Operations (Start-up, Shutdown, Logic)</li> <li>▪ Compressor &amp; Pump Changeover Procedures</li> <li>▪ Tanker Filling &amp; Loading Procedures (Caustic, Sulphuric acid, Methanol)</li> <li>▪ Chemical Handling &amp; Transfer Operations</li> <li>▪ Air, Water, &amp; Gas System Operations (Compressor, Cooling Tower, Nitrogen)</li> <li>▪ Control Systems &amp; Interlock Logic</li> <li>▪ Maintenance &amp; Troubleshooting (Equipment, Pumps, Valves)</li> </ul> <p><b>3. Automation &amp; Control Systems</b></p> <ul style="list-style-type: none"> <li>▪ PLC &amp; DCS Operations (Filling, Tanker Loading, Safety Systems)</li> <li>▪ Automation of Processes (Batch Preparation, Chemical Handling)</li> <li>▪ Alarm, Tripping, and Interlock Systems</li> <li>▪ Shutdown &amp; Start-up Logic</li> </ul> <p><b>4. Plant &amp; Facility Management</b></p> <ul style="list-style-type: none"> <li>▪ Housekeeping &amp; 5S (Plant Maintenance, Warehouse)</li> <li>▪ Plant Start-up, Shutdown, &amp; Emergency Handling</li> <li>▪ Power Systems &amp; Generator Operations</li> <li>▪ Utility Systems (Water, Air, Steam, Gas) Operations</li> <li>▪ Process Flow Management &amp; Troubleshooting</li> </ul>	98.78%



Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
		<p><b>5. ISO &amp; Documentation Awareness</b></p> <ul style="list-style-type: none"> <li>▪ ISO 50001 Energy Management</li> <li>▪ IMS (Integrated Management System) Awareness</li> <li>▪ Document Control &amp; Safety Management</li> <li>▪ Compliance with Industry Standards &amp; Regulations</li> </ul> <p><b>6. Specialized Equipment &amp; Systems</b></p> <ul style="list-style-type: none"> <li>▪ Hydrogen Handling, Storage, &amp; Safety</li> <li>▪ Caustic &amp; Chemical Process Operations</li> <li>▪ Distillation, Reactors, &amp; Thermal Systems</li> <li>▪ Soot Blowing, Coal Handling, Ash Management</li> </ul> <p><b>7. Maintenance &amp; Troubleshooting</b></p> <ul style="list-style-type: none"> <li>▪ Preventive Maintenance &amp; SOPs</li> <li>▪ Equipment Isolation &amp; Lockout/Tagout (LOTO)</li> <li>▪ Motor &amp; Pump Maintenance</li> <li>▪ Generator, Boiler, &amp; Electrical Maintenance</li> </ul> <p><b>8. Skill Development &amp; Soft Skills</b></p> <ul style="list-style-type: none"> <li>▪ Communication Skills &amp; Time Management</li> <li>▪ Emotional Intelligence &amp; Interpersonal Skills</li> <li>▪ Conflict Management &amp; Team Development</li> <li>▪ Leadership &amp; Problem-Solving Skills</li> </ul>	
Workers*	24	<ol style="list-style-type: none"> <li>1. Rights of employees under POSH laws.</li> <li>2. Employer responsibilities in promoting human rights.</li> <li>3. Code of Conduct (COC) Training</li> <li>4. Child Labour Awareness Training</li> <li>5. Health and safety training,</li> <li>6. Work functional trainings</li> </ol>	100%

\*the data provided is for other than permanent workers.

**2. Details of fines / penalties / punishment / award/ compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**

Particular	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

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



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

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

**4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)** Yes

If Yes, provide details in brief

At Epigral, we uphold a strict zero-tolerance policy toward corruption in all areas of our operations. Corruption—particularly in the form of bribery—is defined as offering or giving anything of value, such as money, gifts, meals, travel, or entertainment, with the intent to gain an unfair advantage. We firmly prohibit both the offering and acceptance of bribes, whether involving public officials or private individuals.

The anti-bribery policy applies not only to our employees but also to all third parties representing us, including suppliers, subcontractors, and other business partners. The same ethical standards apply uniformly across all our business relationships. If the Company is restricted from engaging in a certain activity, those same restrictions extend to our partners and representatives.

Our strong stance against bribery and corruption reflects our unwavering commitment to maintaining the highest standards of ethics and integrity in every aspect of our business operations.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

<https://epigral.com/governance-policies-compliances/>

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

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

There have been no cases of corruption or conflicts of interest reported, so no corrective actions have been taken.

**8. Number of days of accounts payables in the following format:**

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables	44	50

## 9. Open ness of business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	26.05%	27.87%
	b. Number of trading houses where purchases are made from	2	2
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	49.82%	58.02%
	b. Number of dealers/distributors to whom sales are made	173	177
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	46.67%	48.32%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.40%	0.73%
	b. Sales (Sales to related parties / Total Sales)	6.82%	9.06%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments	Nil	Nil

### Leadership Indicators

#### 1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
6	We conduct regular training with our customers on inspection of the system, safe handling and storage of hydrogen and chlorine.	10% of customers are covered in the training

#### 2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)

Yes

If Yes, provide details of the same.

The Company has implemented a “Code of Conduct” along with other policies that set forth clear guidelines for addressing conflicts of interest. These policies are applicable to all employees, including the Board of Directors and Senior Management. The Company obtains an annual declaration from its Directors and Key Managerial Personnel, confirming their compliance with the Code of Conduct.

Further, each Director discloses their interest or concern in the Company, or in any other companies, bodies corporate, firms, or associations of individuals, including any changes therein—such disclosures also cover shareholding details. These declarations are made annually and updated as and when there are changes.

Moreover, during meetings of the Board of Directors, any Director who has an interest in a particular agenda item abstains from participating in discussions or voting on that matter.

The Company’s Code of Conduct and related policies are accessible on its website at: <https://epigral.com/governance-policies-compliances/>



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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

### Essential Indicators

#### 1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1.	R&D	100%	0	The R&D and Capex investment are used to drive improvements in products with environmental and social impact.
2.	Capex	2.50%	0	

2.	a. Does the entity have procedures in place for sustainable sourcing? (Yes/ No)	Yes, we have sustainable sourcing procedures in place.
	b. If yes, what percentage of inputs were sourced sustainably?	Approximately 55.6% of our input materials are currently sourced sustainably, supported by a clear Supplier Code of Conduct and an ESG Assessment Process that ensures ESG criteria are integrated into our procurement practices. Additionally, we have established procedures for sustainable sourcing when onboarding new suppliers.

#### 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

a. Plastics (including packaging)	By adopting Extended Producer Responsibility (EPR), we actively recover plastics at the end of their life cycle, helping to reduce plastic waste and support a circular economy. Our EPR plan is approved by the pollution control board, and we have successfully met our program goals. We remain committed to pursuing cleaner solutions and promoting responsible waste management practices.
b. E-waste	NA
c. Hazardous waste	Clients are provided with a Standard Operating Procedure (SOP) that details the proper handling of hazardous waste, water usage requirements, and the use of personal protective equipment (PPE). The SOP clearly defines the roles and responsibilities of both waste generators and handlers. It emphasizes key practices such as correct waste segregation, safe storage methods, and emergency response actions. Waste generators are responsible for accurately segregating and storing waste, while handlers must adhere to disposal procedures and wear appropriate PPE. This comprehensive SOP is designed to improve hazardous waste management, ensure workplace safety, and promote environmental responsibility.
d. other waste	

4.	a. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)	Yes
	b. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	The waste collection plan is aligned with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Board and complies with the targets assigned by the pollution control Board.
	c. If not, provide steps taken to address the same	Not Applicable



**Leadership Indicators**

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No)

Yes

If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
29103000	Bio-based ECH	20%	Cradle to Gate	Yes	Yes	It is shared with the supplier as and when required

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Sr. No.	Name of Product/Service	Description of the risk/concern	Action Taken
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Through a comprehensive Product Carbon Footprint (PCF) and other relevant evaluations, it has been determined that there are no significant social or environmental concerns or risks associated with the production or disposal of our products/services. We remain committed to ongoing monitoring and adherence to sustainable practices in all aspects of our operations.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2024-25	FY 2023-24

At Epigral, we reuse and recycle the waste generated during the process in production.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Sr. No.	Particular	FY 2024-25			FY 2023-24		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1.	Plastics (including packaging)	Product manufactured by the company are used as raw material by various company. Hence sold products can be reclaimed.					
2.	E waste						
3.	Hazardous waste						
4.	Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Sr. No.	Indicate product category	Reclaimed products and their packaging materials (as % of total products sold in respective category)
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Our products are sold as raw materials to buyers, and therefore, we do not engage in the reclamation of these items once they are sold. However, in compliance with the Extended Producer Responsibility (EPR) policy, we ensure that the plastic packaging used in our products is reclaimed and properly processed as per the relevant regulations.

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

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

#### Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	1,057	967	91.49%	1,057	100%	0	0%	0	0%	0	0%
Female	15	7	46.67%	15	100%	15	100%	0	0%	0	0%
<b>Total</b>	<b>1,072</b>	<b>974</b>	<b>90.86%</b>	<b>1,072</b>	<b>100%</b>	<b>15</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Other than permanent employees</b>											
Male	7	0	0%	7	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>7</b>	<b>0</b>	<b>0%</b>	<b>7</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	Not Applicable										
Female											
<b>Total</b>											
<b>Other than permanent employees</b>											
Male	810	0	0%	810	100%	0	0%	0	0%	0	0%
Female	56	0	0%	56	100%	56	100%	0	0%	0	0%
<b>Total</b>	<b>866</b>	<b>0</b>	<b>0%</b>	<b>866</b>	<b>100%</b>	<b>56</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Particular	FY 2024-25	FY 2023-24
Cost incurred on well- being measures as a % of total revenue of the company	0.08	0.05



**2. Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	0	Yes	100%	0	Yes
Gratuity	100%	0	Yes	100%	0	Yes
ESI	100%	0	Yes	100%	0	Yes

**3. Accessibility of workplaces**

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes
If not, whether any steps are being taken by the entity in this regard.	
The company's offices and premises are designed to be accessible to differently-abled employees and workers. This includes features such as lift ramps, wide doorways, accessible restrooms, tactile guide paths, and designated parking spaces. The company is committed to maintaining inclusive and accessible workplaces across all its operations.	

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?**

Yes

If so, provide a web-link to the policy.

Epigral is deeply dedicated to creating a diverse and inclusive workplace. We are committed to offering equal employment opportunities to all qualified individuals, regardless of race, caste, religion, color, ancestry, marital status, gender, age, nationality, disability, or veteran status.

This commitment applies to every stage of employment, including recruitment, hiring, promotions, transfers, compensation, benefits, and termination. We aim to foster a respectful and dignified work environment, supported by policies that prohibit discrimination, harassment, and intimidation.

<https://epigral.com/wp-content/uploads/2024/01/Epigral-Human-Rights-Policy.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

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

Category	Yes / No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	<p>At Epigral Ltd., we are committed to maintaining a safe and respectful workplace where employees feel confident in raising concerns or reporting issues. To support this, we have established a comprehensive grievance redressal system.</p> <p><b>Multiple Reporting Options:</b></p> <p>Our system offers various communication channels to ensure everyone can choose a method they're comfortable with. Employees may:</p> <ul style="list-style-type: none"> <li>• Speak directly with HR or relevant personnel</li> <li>• Submit a formal written complaint</li> <li>• Use our secure online portal</li> <li>• Report concerns via email</li> </ul> <p>At our manufacturing facility, non-permanent staff can raise issues directly with administrative or industrial relations personnel. They also have access to email and other digital platforms for reporting.</p> <p>Regardless of the method chosen, all grievances are directed to the appropriate department for prompt and fair resolution. By offering diverse reporting options and ensuring thorough follow-ups, the Company encourages open communication and actively addresses employee concerns. This approach helps create a more positive, productive, and trustworthy workplace for all.</p>
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C.)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>1,072</b>	<b>0</b>	<b>0%</b>	<b>970</b>	<b>0</b>	<b>0%</b>
Male	1,057	0	0%	954	0	0%
Female	15	0	0%	16	0	0%
<b>Total Permanent Workers</b>	Not Applicable					
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/A)
<b>Employees*</b>										
Male	1,057	1,057	100%	911	86.19%	954	954	100%	833	87.32%
Female	15	15	100%	13	86.67%	16	16	100%	16	100%
<b>Total</b>	<b>1,072</b>	<b>1,072</b>	<b>100%</b>	<b>924</b>	<b>86.19%</b>	<b>970</b>	<b>970</b>	<b>100%</b>	<b>849</b>	<b>87.53%</b>
<b>Workers</b>	Not Applicable									
Male										
Female										
Total										

\*Disclosure is provided for permanent employees.



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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
<b>Employees*</b>						
Male	1,057	968	91.58%	954	849	88.99%
Female	15	15	100%	16	15	97.35%
<b>Total</b>	<b>1,072</b>	<b>983</b>	<b>91.70%</b>	<b>970</b>	<b>864</b>	<b>89.07%</b>
<b>Workers</b>						
Male						
Female						
<b>Total</b>						

\*Disclosure is provided for permanent employees.

10. Health and safety management system

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

The company prioritizes the safety and well-being of its employees as a core aspect of its operations. This dedication is evident through the implementation of a strong Occupational Health and Safety Management System (OHSMS), which is fully integrated into all business processes.

Our OHSMS goes beyond basic compliance, utilizing a comprehensive framework built on industry best practices, including standards such as ISO 45001 for occupational health and safety and ISO 14001 for environmental management. It also incorporates elements of process safety and responsible care management systems.

This all-encompassing approach ensures that safety remains a key focus throughout the entire supply chain, involving every department and technical system. The company also promotes a strong safety culture through a range of proactive initiatives.

The company keeps safety at the forefront of employees' minds through engaging awareness campaigns. Extensive safety and health training provides employees with the knowledge and skills needed for safe work practices. Regular safety meetings create an open forum for discussing and addressing safety concerns. Safety competitions foster healthy competition and reinforce important safety principles. Inter-plant training encourages the exchange of knowledge and best practices across different locations, enhancing the company's overall safety culture. Additionally, employees are encouraged to report near misses, unsafe behaviors, and hazardous conditions, allowing for the early identification and prevention of potential risks.

Clear and visible health and safety signs are displayed at all company sites as a constant reminder of safety protocols, ensuring that procedures are consistently followed. These efforts highlight the company's strong commitment to creating a workplace where safety is not only a priority but a fundamental value embedded in every part of its operations.

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

Ensuring the safety and well-being of our employees remains a core priority at Epigral. We adopt a proactive, systematic approach to identifying and mitigating workplace hazards and risks. Our safety framework integrates multiple best-in-class processes, complemented by strong employee engagement and awareness-building initiatives. HAZOP (Hazard and Operability Analysis) is regularly conducted at plant sites, involving both internal teams and external experts. This rigorous evaluation identifies operational risks and drives strategic mitigation measures. Job Safety Analysis (JSA) is carried out for specific work procedures, ensuring employees receive task-specific safety training. By equipping individuals with the knowledge to recognize and manage risks, we continue to strengthen our organizational safety culture.

In line with our commitment to inclusive and practical safety design, we actively captured worker inputs while designing safety procedures, ensuring relevance and effectiveness at the ground level. We also conducted monthly thematic safety campaigns, helping to raise awareness and reduce site-level hazards through continuous learning and communication.



For new facilities, we implement Pre-Startup Safety Reviews (PSSR) to ensure that all critical safety measures are in place prior to commissioning. This thorough pre-operational review helps prevent issues before operations begin, significantly reducing start-up risks.

Additionally, our Permit to Work (PTW) Management System ensures no task begins without prior safety clearance. This protocol guarantees that all precautions and protective measures are confirmed before any work is undertaken.

Together, these layered safety systems—combined with active employee participation and continuous improvement—form the backbone of our EHS strategy. By embedding a culture of safety, we are not only reducing risk but also fostering a healthy, empowered, and resilient workforce.

<b>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)</b>	<b>Yes</b>
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Epigral Ltd. places a strong emphasis on employee safety through a comprehensive and well-structured safety program. Employees at all sites are encouraged and empowered to report potential hazards using multiple reporting channels. Regular audits and inspections are conducted to proactively identify risks. At Epigral, employee safety is a core value supported by a structured, multi-layered safety management system. All employees are encouraged to report potential hazards through various channels, with a new incentive-backed hazard reporting system introduced to promote early risk identification.

To strengthen employee engagement, regular Safety Perception Surveys are conducted to gather insights and inform safety improvements. Additionally, monthly thematic safety campaigns are organized to raise awareness on specific safety topics and reinforce safe behaviours across all sites.

Standardized processes such as Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) guide routine operations and maintenance activities. These are supported by regular training and reviews of past incidents to continuously enhance procedures and practices.

Regular audits, inspections, and structured reviews of lessons learned from past incidents help drive continuous improvement. This integrated safety framework not only reduces risk but also cultivates a safe, secure, and health-focused work environment for all employees. Through active employee participation, structured protocols, and a culture of continuous learning, the Company reinforces its vision of achieving operational excellence with zero harm.

To manage routine and maintenance-related tasks, the company employs standardized methodologies such as Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA), supported by periodic training sessions. Lessons learned from past incidents are systematically reviewed to improve procedures and enhance safety practices.

For chemical operations, Hazard and Operability (HAZOP) studies are carried out to identify and mitigate potential risks. Additionally, all new facilities undergo a Pre-Startup Safety Review (PSSR) to ensure safety measures are in place before operations begin.

This multi-tiered safety framework ensures a secure and healthy working environment for all employees.

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

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.2	0.2
Total recordable work-related injuries	Employees	0	0
	Workers	1	1
No. of fatalities	Employees	0	0
	Workers	1	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce



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

At our company, the safety of our employees, equipment, and materials is of utmost importance. We achieve this through a comprehensive, multi-faceted strategy focused on prevention, standardization, and continuous improvement.

- **Engineering Controls:** Our primary line of defense includes built-in safeguards, such as contain-ment systems, to minimize exposure to hazards like chemical spills.
- **Standardized Practices:** We implement clear, standardized operating procedures and safe work practices to ensure consistency and safety across all facilities. This enables employees to perform tasks confidently, adhering to the highest safety standards.
- **Proactive Risk Management:** Beyond initial implementation, we continuously monitor for poten-tial hazards and encourage open communication, enabling employees to contribute to a safe working environment.
- **Centralized Fire Alarm System:** Real-time online monitoring ensures a swift response in the event of fire emergencies.
- **Custom Training Software:** Our in-house system tracks training needs and ensures that all em-ployees receive the necessary safety education.
- **Legal Dashboard:** A dedicated legal dashboard monitors licenses and permits, ensuring regulatory compliance.
- **External Training Partnerships:** We collaborate with external agencies to provide comprehensive safety training on various topics.
- **Emergency Response Team (ERT):** A trained team is in place to handle critical situations effec-tively.
- **First Aid Certification:** We prioritize employee well-being by ensuring all staff members are certi-fied in first aid, enabling them to provide immediate assistance in case of minor injuries.
- **Safety Perception Survey:** We have launched survey to actively gather workforce feedback, allowing us to identify concerns and continuously improve our safety culture.

This multi-layered approach cultivates a culture where safety is not only a priority but a core value that is embedded in every aspect of our operations.

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

Particulars	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

**14. Assessment for the year:**

Particulars	% of your plants and offices that were as-sessed (by entity or statutory authorities or third parties)*
Health and safety practices	100%
Working Conditions	100%

**15. Provide details of any corrective action taken or underway to address safety-related inci-dents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.**

No Corrective Action Required



**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Yes

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

We maintain strict oversight to ensure that all statutory dues are appropriately deducted and deposited by our value chain partners. As part of our statutory compliance framework, each contractor is required to submit the following documents along with their monthly billing statement:

- Attendance Registers: To verify employee attendance and ensure fair compensation practices.
- Wage Registers: Detailing employee wages, overtime, and allowances to ensure compliance with minimum wage regulations and prevent wage discrepancies.
- Bank Transfer Statements: To confirm that salaries are disbursed electronically, enhancing transparency and minimizing risks associated with cash payments.
- Provident Fund (PF) Challans and ECRs: To validate the timely and accurate contribution towards Provident Fund obligations for eligible employees.
- Local Professional Tax Receipts: Demonstrating the proper remittance of applicable local taxes on employee income.

This rigorous documentation process reinforces transparency, promotes ethical practices, and strengthens trust across our supply chain.

**3. Provide the number of employees/workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been/ are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

**Yes**

We provide comprehensive transition assistance programs designed to support employees at various stages of their professional journey. These initiatives aim to enhance continued employability and facilitate smooth career transitions, including preparation for retirement. A key component of this support includes organizing awareness sessions on the National Pension System (NPS), enabling employees to make well-informed decisions regarding their long-term financial security.



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

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%

**6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

We have undertaken a comprehensive value chain assessment of our partners. Areas identified as requiring improvement will be addressed through the recommendation of appropriate corrective actions to the respective partners, ensuring alignment with our standards and expectations.

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

**Essential Indicators**

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

The stakeholder identification process was conducted by senior management in collaboration with board members and various departments. Stakeholders were identified based on their ability to influence or be influenced by the company’s operations. This comprehensive exercise considered both internal and external stakeholders relevant to the organization.

Key stakeholders include employees and workers, investors and shareholders, government bodies and regulatory authorities, vendors, customers and dealers, banking and financial institutions, as well as the community at large. The company recognizes and appreciates the vital role each stakeholder plays in supporting the achievement of its strategic objectives and targets.

We value stakeholder input and are committed to fostering strong, transparent relationships through continuous engagement and open communication. This approach enables the organization to remain aligned with stakeholder expectations and respond effectively to their evolving needs.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee and Workers	No	Email, Telephone, Notice Board, Meetings, Team Forums & Training Programmes, Human Resource Portal	As and when required	Notifying Employee About Benefits, Rewards, Policies, Programs, Etc. Employee Development Programme. Career Progression. Performance Reviews & Ratings. Understanding Employee Concerns, Feedback, Grievance. Health and Safety.



Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and Shareholders	No	Email, Newspaper, Advertisement, Media Releases, Website, Annual Report, Disclosures to Stock Exchanges and Investor Meetings / Calls/ Conferences	Ongoing/ Quarterly	Operational & Financial Performance. Business Growth & Strategy. Future Investments. Corporate Governance. Dividend Declaration.
Government and Regulators	No	E-Mail, Letters, Representations, Meetings, Forums	Need based	Changes In Regulatory Framework. Regulatory Compliances. Industry Reforms
Vendors	No	Emails, Meetings, Surveys	Ongoing	Materials & Products Specifications / Requirements. Delivery & Payments Sustainability
Customers and Dealers	No	Emails, Letters, Representations, Meetings	Ongoing	Facilities / Services Offered. Interest Rates
Community/ Society	No	Emails, Meetings, Events / Activities,	Ongoing	CSR Activities in the field of Education, Healthcare, Women Empowerment, Etc. Understand expectations from the company. Local employment opportunities.

### Leadership Indicators

#### 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

To ensure effective consultation between stakeholders and the Board on economic, environmental, and social topics, the company has established a clear and structured process. The company actively gathers ESG-related input from stakeholders during the Annual General Meeting (AGM) and other relevant forums, where stakeholders can voice their concerns and provide feedback. Additionally, regular quarterly meetings are held where the Board reviews various environmental and social topics, ensuring ongoing dialogue and alignment with the company's sustainability goals.

Furthermore, the company conducts a materiality assessment, during which feedback from internal stakeholders is incorporated into decision-making processes. This ensures that relevant ESG concerns are prioritized. Management gathers this feedback and communicates it to the appropriate Board committees or, where necessary, directly to the Board. This collaborative process allows the Board to stay informed about stakeholder perspectives and to formulate appropriate action plans to address key concerns, aligning with the company's ESG objectives and overall corporate responsibility.

This approach ensures the Board receives timely and comprehensive feedback, allowing for informed decision-making on economic, environmental, and social topics.



**2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).** Yes

**If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

In collaboration with internal stakeholders, we conducted a comprehensive evaluation to identify and prioritize the most significant Environmental, Social, and Governance (ESG) issues relevant to our business. Based on these findings, we have launched targeted initiatives to effectively address the identified priority areas.

Additionally, we maintain continuous engagement with our suppliers to ensure alignment with our ESG goals. Inputs received through these interactions—such as the need for Product Carbon Footprint (PCF) assessments and supplier audits—have been incorporated into our practices. These efforts reflect our commitment to responsible sourcing and fostering sustainability throughout our value chain.

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

As part of our commitment to supporting marginalized communities, we engaged with Janaki Ashram in Devpada to better understand the challenges faced by tribal students in remote areas. Based on these discussions, and recognizing the transportation barriers that hinder access to education, we distributed 30 bicycles to tribal girl students. This initiative aims to facilitate easier and safer travel to school, thereby promoting continued education and empowerment for these young learners.

Similarly, through our CSR initiatives, we actively connect with various vulnerable and marginalized groups to understand their needs and provide meaningful support.

**PRINCIPLE 5: Businesses should respect and promote human rights.**

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

**Essential Indicators**

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

Particulars	FY 2024-25			FY 2023-24		
	Total (A)	No. of em-ployees/ workers covered (B)	% (B / A)	Total (A)	No. of em-ployees/ workers covered (B)	% (B / A)
<b>Employees</b>						
Permanent	1,072	1,072	100%	970	970	100%
Other than permanent	7	7	100%	27	27	100%
<b>Total Employees</b>	<b>1,079</b>	<b>1,079</b>	<b>100%</b>	<b>997</b>	<b>997</b>	<b>100%</b>
<b>Workers</b>						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	866	866	100%	587	587	100%
<b>Total Employees</b>	<b>866</b>	<b>866</b>	<b>100%</b>	<b>587</b>	<b>587</b>	<b>100%</b>

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/A)
<b>Employees</b>										
<b>Permanent</b>										
Male	1,057	0	0%	1,057	100%	954	0	0%	954	100%
Female	15	0	0%	15	100%	16	0	0%	16	100%
<b>Total</b>	<b>1,072</b>	<b>0</b>	<b>0%</b>	<b>1,072</b>	<b>100%</b>	<b>970</b>	<b>0</b>	<b>0%</b>	<b>970</b>	<b>100%</b>
<b>Other than Permanent</b>										
Male	7	0	0%	7	100%	26	0	0%	26	100%
Female	0	0	0%	0	100%	1	0	0%	1	100%
<b>Total</b>	<b>7</b>	<b>0</b>	<b>0%</b>	<b>7</b>	<b>100%</b>	<b>27</b>	<b>0</b>	<b>0%</b>	<b>27</b>	<b>100%</b>
<b>Workers</b>										
<b>Permanent</b>										
Male										
Female										
<b>Total</b>										
<b>Other than Permanent</b>										
Male	810	123	15.19%	687	84.81%	535	107	20.00%	428	80.00%
Female	56	3	5.36%	53	94.64%	52	10	19.23%	42	80.77%
<b>Total</b>	<b>866</b>	<b>126</b>	<b>14.55%</b>	<b>740</b>	<b>85.45%</b>	<b>587</b>	<b>117</b>	<b>19.93%</b>	<b>470</b>	<b>80.07%</b>

## 3. Details of remuneration/salary/wages

### a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD*)	2	79,52,000	-	-
Key Managerial Personnel**	4	72,07,000	-	-
Employees other than BOD and KMP	1,053	5,80,008	15	5,94,000
Workers	NA	NA	NA	NA

\*The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

\*\*Key Managerial Personnel (KMP) includes Executive Directors.

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.40%	1.50%



**4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?**

Yes, we have Internal complaint committee for addressing human rights impacts or issues caused or contributed to the business.

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

The company is committed to cultivating a safe, respectful, and inclusive work environment for all employees. To uphold this commitment, we have implemented robust grievance redressal mechanisms that promote transparency, accountability, and trust.

**1. Encouraging Employee Engagement:**

Employees are actively encouraged to report any concerns or suspected violations of the Company's Code of Conduct, internal policies, applicable laws, or human rights standards. This open communication approach empowers individuals to contribute meaningfully to a positive workplace culture.

**2. Prompt Review and Corrective Action:**

All reported concerns are promptly and thoroughly reviewed by designated personnel. In cases where violations are confirmed, appropriate corrective measures are taken to ensure accountability and resolution. This structured process ensures that every concern is addressed with due diligence and integrity.

**3. Internal Complaints Committee (ICC):**

A dedicated Internal Complaints Committee (ICC) has been established to handle complaints of sexual harassment and other gender-based grievances. The ICC functions with confidentiality, sensitivity, and impartiality, ensuring timely and fair resolution of such matters.

Through these measures, the company reinforces a culture grounded in trust, integrity, and mutual respect, where every employee feels heard, protected, and valued.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / In-voluntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / work-ers	0	0
Complaints on POSH upheld	0	0



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

At Epigral we are dedicated to maintaining a workplace that is free from discrimination and harassment. To support this commitment, we have established comprehensive mechanisms to safeguard individuals who report concerns, ensuring they are protected from any form of retaliation.

- **Confidential Reporting:** We offer multiple avenues for reporting concerns, including options for anonymous submissions, to empower employees to voice issues without fear. Confidentiality is rigorously maintained throughout the investigative process, and identities are disclosed only when necessary to uphold the principles of fairness and due process.
- **Supportive Measures for Complainants:** To support individuals who come forward, we provide access to counselling services and employee assistance programs. Additionally, temporary reassignments or flexible working arrangements may be offered to reduce direct interaction with the accused and mitigate any potential risk of retaliation.
- **Anti-Retaliation Policy:** Epigral enforces a strict anti-retaliation policy that prohibits any adverse actions against individuals who report concerns or assist in investigations. This policy is clearly communicated and enforced through defined consequences for violations.
- **Timely and Impartial Investigations:** All complaints are subject to prompt, thorough, and unbiased investigations conducted by trained professionals. These investigations aim to gather objective evidence while upholding confidentiality and minimizing workplace disruption.
- **Cultivating a Safe Workplace Culture:** We actively promote a zero-tolerance stance on discrimination and harassment. Through regular training programs, employees and managers are educated on appropriate workplace behavior, complaint procedures, and bystander responsibilities. We encourage open dialogue and empower all employees to report any observed misconduct.

By implementing these robust measures, the Company ensures a secure and supportive environment for all employees, reinforcing our commitment to a fair, respectful, and inclusive workplace.

<b>9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA):</b>	<b>Yes</b>
Human rights requirements form a part of our business agreements and contracts.	

**10. Assessments for the year:**

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

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

The company remains committed to preventing child labour, involuntary labour, and similar concerns by upholding stringent measures to ensure transparency and compliance in this critical area:

- **Enhanced Attendance System:** Our attendance management software is designed to prevent the registration of casual workers under the age of 18, serving as a frontline safeguard against child labour.
- **Mandatory ID Verification:** All casual workers are required to submit a valid government-issued photo ID (such as an Aadhaar card) to verify that they meet the minimum legal age for employment.
- **Medical Fitness Certificates:** Each casual worker must provide a medical fitness certificate explicitly confirming their age, reinforcing our commitment to maintaining employment standards.

These proactive measures reflect our ongoing dedication to ethical labour practices and to protecting vulnerable groups within our workforce.



**Leadership Indicators**

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

The company has not received any grievances or complaints related to human rights.

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

We have carried out a thorough human rights due diligence assessment covering 80% of our value chain partners. This evaluation focused on critical areas concerning worker well-being and human rights, including:

- Workplace Management
- Child Labor
- Work Environment
- Employee Health and Safety
- Human Rights

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)**

Yes

The Company fosters inclusiveness within society and has made necessary provisions for accommodating differently-abled visitors. Additionally, the Company advocates the employment of differently-abled individuals, ensuring they are placed in appropriate working conditions.

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

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	80%
Discrimination at workplace	80%
Child Labour	80%
Forced Labour/Involuntary Labour	80%
Wages	80%
Others – please specify	-

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

We have carried out a comprehensive value chain assessment for our partners. Any areas identified as needing corrective action will be addressed, and the necessary corrective measures will be communicated to our value chain partners.

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

### Essential Indicators

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
<b>From renewable sources</b>		
Total electricity consumption (A)**	2,62,453.80	1,89,446.29
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>2,62,453.80</b>	<b>1,89,446.29</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	2,57,361.91	1,86,229.07
Total fuel consumption (E)	1,57,45,268.93	1,46,77,956.77
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>1,60,02,630.84</b>	<b>1,48,64,185.84</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>1,62,65,084.64</b>	<b>1,50,53,632.13</b>
<b>Energy intensity per lakhs of turnover</b> [Total energy consumed (in GJ) / Revenue from operations (in Lakhs)]	63.78	78.03
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> [Total energy consumed (in GJ)/ Revenue from operations in lakhs adjusted for PPP]	1317.72	1612.12
<b>Energy intensity in terms of physical output</b> [Total energy consumed (in GJ) / tonne of production]	19.61	19.86
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?</b>		<b>Yes</b>
If yes, name of the external agency.	Vinay and Keshava LLP have conducted audit for our Sustainability Report	

\*The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025, which is 20.66.

\*\*The company utilizes 50.56% of its total electricity consumption from renewable sources and the Green Grid.

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

Yes

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Target given for year 2024-2025 is to reduce specific energy consumption from 0.8476 TOE/ Tone Equivalent to 0.8106 TOE/ Tone Equivalent.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	60,03,964.13	53,50,067.00
(iv) Seawater / desalinated water	0	0
(v) Others	0	0

Parameter	FY 2024-25	FY 2023-24
<b>Total volume of water withdrawal (in kilolitres)** (i + ii + iii + iv + v)</b>	<b>60,03,964.13</b>	<b>53,50,067.00</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>44,99,037.00</b>	<b>39,69,110.00</b>
<b>Water intensity per lakhs of turnover</b> [Total water consumption (in KL) / Revenue from operations (in lakhs)]	17.64	20.57
<b>Water intensity per lakhs of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total water consumption (in KL) / Revenue from operations in lakhs adjusted for PPP]	364.49	425.06
Water intensity in terms of physical output [Total water consumption (in KL) / tonne of production]	5.42	5.24
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)</b>		<b>Yes</b>
If yes, name of the external agency.	Vinay and Keshava LLP have conducted audit for our Sustainability Report	

\*As per CGWA guidelines, the estimated water consumption for the Mumbai and Ahmedabad offices is based on an assumption of 45 litres per person per day and is included in third-party water.

\*\*The company's water savings amounted to 686,825 kiloliters from its overall water withdrawal

#### 4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(ii) To Groundwater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iii) To Seawater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third parties*</b>	<b>15,03,380</b>	<b>13,69,710</b>
No treatment	0	0
With treatment – please specify level of treatment	15,03,380	13,69,710
<b>(v) Others**</b>	<b>1,547</b>	<b>11,247</b>
No treatment	1,547	11,247
With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>15,04,927</b>	<b>13,80,957</b>
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>		<b>Yes</b>
If yes, name of the external agency.	Vinay and Keshava LLP have conducted audit for our Sustainability Report	

\*The treated wastewater is discharged to GIDC for further treatment.

\*\*Water from offices and R&D center is discharged to the municipal corporation sewage system.

#### 5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

The wastewater generated at the plant is subjected to a comprehensive treatment process prior to being transferred to the Gujarat Industrial Development Corporation (GIDC) for additional treatment. This multi-tiered approach ensures compliance with all applicable regulatory standards and significantly reduces the environmental impact of the discharged water.

If yes, provide details of its coverage and implementation.

NA



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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	MT/year	32.49	15.33
SOx	MT/year	12.54	29.80
Particulate matter (PM)	MT/year	22.18	13.66
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>			<b>Yes</b>
GPCB conducts periodic assessments and evaluations at the site.		GPCB conducts periodic assessments and evaluations at the site.	

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

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Total Scope 1 emissions**</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	12,42,185.22	11,59,837.68
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	51,972.81	37,038.89
<b>Total Scope 1 and Scope 2 Emissions*</b>	Metric tonnes of CO2 equivalent	12,94,158.03	11,93,876.57
<b>Total Scope 1 and Scope 2 emissions per lakhs of turnover</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) / Revenue from operations (in lakhs)]	Metric tonnes of CO2 equivalent per Lakhs of revenue from operations	5.07	6.19
<b>Total Scope 1 and Scope 2 emission in-tensity per lakhs of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) / Revenue from operations in lakhs adjusted for PPP]	Metric tonnes of CO2 equivalent per Lakhs of revenue from operations for PPP	104.85	127.85
<b>Total Scope 1 and Scope 2 emission in-tensity in terms of physical output</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) / tonne of production]	Metric tonnes of CO2 equivalent generated Per tonne of production	1.56	1.58
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>			<b>Yes</b>
If yes, name of the external agency.		Vinay and Keshava LLP have conducted audit for our Sustainability Report -	

\*Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 20 has been used for the purpose of GHG Emissions calculations.

\*\*CO2 emission generated for the stationary sources for coal has been taken from the Continuous emission monitoring system.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) **Yes**

Yes, If Yes, then provide details.

Epigral is firmly committed to reducing its environmental footprint and actively implements measures to lower greenhouse gas (GHG) emissions. The company has adopted a multi-faceted approach, focusing on renewable energy, sustainable raw materials, process optimization, and carbon sequestration.



A major milestone in this effort is the establishment of a Joint Venture Agreement for a wind-solar hybrid project, with a combined capacity of 18.34 MW. This initiative contributes significantly to reducing dependency on fossil fuels by generating clean, renewable electricity and mitigating the company's overall carbon footprint.

In alignment with sustainable production practices, the company utilizes glycerin — a 100% renewable raw material—within its manufacturing processes. This strategic choice not only decreases reliance on non-renewable resources but also supports a circular economy approach.

The company also places emphasis on carbon sequestration through its Green Belt Development Program, under which approximately 31,000 trees have been planted. This initiative contributes to improved air quality and reinforces efforts to combat climate change.

To further enhance environmental sustainability, the company continually invests in technological advancements and process optimization aimed at minimizing waste and increasing efficiency. Key examples include:

- **MSRU Technology:** This innovation significantly reduces sludge generation in Caustic Soda production, thereby lowering the environmental burden.
- **Sulphate Removal System:** Optimizes brine purification processes, resulting in decreased waste output.
- **ECH Glycerol Process:** Replacing the conventional propylene route, this method substantially reduces energy consumption and GHG emissions.
- **Zero Gap Membrane Installation:** Introduced as a sustainable solution in Caustic Soda manufacturing, this process enhances energy efficiency and environmental performance.

The Company remains committed to continuous improvement and innovation in environmental stewardship. The organization acknowledges the critical importance of minimizing its carbon emissions and continues to pursue forward-looking strategies that align with its sustainability objectives.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	453.39	75.11
E-waste (B)	-	0.84
Bio-medical waste (C)	0.006	0.003
Construction and demolition waste (D)	-	-
Battery waste (E)	0.08	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	47,824.80	35,773.50
<b>Other Non-hazardous waste generated (H).</b> Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	50,131.33	43,925.89
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>98,409.61</b>	<b>79,775.34</b>
<b>Waste intensity per lakhs of turnover</b> [Total waste generated (in MT) / Revenue from operations (in lakhs)]	0.39	0.41
<b>Waste intensity per lakhs of turnover adjusted for Purchasing Power Parity (PPP)</b> Total waste generated (in MT) / Revenue from operations in lakhs adjusted for PPP	7.97	8.54
<b>Waste intensity in terms of physical output</b> Total waste generated (in MT) / per tonne of production	0.12	0.11



Parameter	FY 2024-25	FY 2023-24
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	9.97	8.25
(ii) Re-used	45,037.90	33,163.00
(iii) Other recovery operations	46,094.57	40,596.70
<b>Total</b>	<b>91,142.44</b>	<b>73,767.95</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	-	-
(ii) Landfilling	50.74	54.75
(iii) Other disposal operations	7,216.43	5,952.64
<b>Total</b>	<b>7,267.17</b>	<b>6,007.39</b>
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>		<b>Yes</b>
If yes, name of the external agency.	VKCA have conducted audit for our Sustainability Report	

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

Epigral is committed to responsible waste management across its manufacturing operations, ensuring both hazardous and non-hazardous waste is handled in a safe and environmentally compliant manner. The company adopts a comprehensive, multi-faceted approach to ensure the proper collection, transportation, and disposal of waste in line with applicable environmental regulations.

All waste materials are transported to an authorized Treatment, Storage, and Disposal Facility (TSDF). To ensure transparency and regulatory compliance, waste manifests are generated and uploaded on the Gujarat Pollution Control Board (GPCB) online portal. Epigral Ltd. also maintains detailed records of all waste disposal activities to uphold accountability and traceability.

Waste minimization remains a central component of the company's broader sustainability strategy. To this end, the Company has implemented Best Available Technologies (BAT), including the adoption of a zero gap membrane system and a high carbon ash recycling process. These advanced systems contribute to enhanced operational efficiency while significantly reducing waste generation.

In addition, process optimization has played a pivotal role in reducing the company's environmental footprint. For instance, the company transitioned from using barium carbonate to alternative methods for brine purification in Caustic Soda lye production. This strategic change not only reduced the reliance on a natural resource but also minimized the volume of waste generated and eliminated the need for open land disposal.

Further, the introduction of MSRU technology led to a significant decrease in sludge generation—from 62 Kg/MT to 23 Kg/MT of Caustic Soda—while also phasing out the use of barium carbonate, contributing to both operational sustainability and environmental preservation.

Through the implementation of these robust waste management systems and continual investment in innovative, sustainable technologies, the Company reinforces its long-term commitment to environmental stewardship and sustainable development.



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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
We do not have office/operations in ecological sensitive areas				

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No EIA was conducted in the current financial year					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).

Yes

If not, provide details of all such non-compliances, in the following format:

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable as Company is compliant with the applicable environmental law/ regulations/ guidelines in India			

### Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the Area*	NA
(ii) Nature of Operations	NA

\* We do not have a presence in any water-stressed area.

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

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	MTCO <sub>2</sub> e	For Scope 3 Please refer to our sustainability report	35,898.63
<b>Total Scope 3 emissions per lakhs of turnover</b> [Total Scope 3 emissions (in MTCO <sub>2</sub> e) / Revenue from operations (in lakhs)]	MTCO <sub>2</sub> e per lakhs of turnover		0.19
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>			No
If yes, name of the external agency .			-

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable



4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Power saving by optimization of Boiler Feed Pump	The Boiler Feed Pump (BFP) stages were optimized to better match process demand and reduce unnecessary energy consumption. This engineering adjustment led to more efficient pump operations.	Achieved significant power savings and improved overall pump performance through better energy utilization.	-
Power saving by changing design of chlorinators	In the CPVC Resin Unit, the design of the chlorinator is optimized effectively lowering the energy load required for operation by approximately 12%.	Targeted reduction in energy consumption was successfully achieved without compromising process efficiency.	-
Power saving by optimization of Pump operations	Pump impellers were resized to align pump performance with system requirements.	Realized a combined energy saving of 44 kW per hour, contributing to overall plant energy efficiency.	-
Steam savings by repairing of Steam Network Leakages	Comprehensive leak detection and repair work was conducted, focusing on valves, flanges, and steam traps across the steam distribution network.	Steam losses were reduced significantly, resulting in improved energy efficiency and lower utility costs.	-
Re-insulation in High-Temperature Zones	A post-insulation audit identified areas with heat losses. Re-insulation was performed in critical high-temperature zones to restore thermal integrity.	Enhanced thermal retention and reduced energy wastage supporting long-term energy conservation goals.	-
Reuse of Water from Ion Exchanger Units	Drain lines from SAC, WBA, and SBA units connected to a common header for rinse water collection; pumped to Cooling Tower-1 after quality check.	Reduced freshwater intake and load on ETP; 23,267 m <sup>3</sup> water recovered in FY 2024-25.	-
Recovery of DMF and ACF Backwash and Rinse Water	Drain lines from DMF and ACF units connected to collect rinse and backwash water; filtered and stored in MGF-4 reservoir for reuse.	Reduced freshwater consumption and ETP load; 90010 m <sup>3</sup> water recovered in FY 2024-25.	-
Recovery of Steam Condensate from Process Plant	Installed system to collect steam condensate in common tank; reused as boiler makeup water through CPU unit.	Reduced freshwater use and ETP burden; enhanced heat recovery; 458560 m <sup>3</sup> condensate recovered in FY 2024-25.	-
Reuse of Sewage Water	Installed two sewage water treatment planted water used for irrigation in gardens.	Conserved freshwater by utilizing treated wastewater; 12123 m <sup>3</sup> reused in FY 2024-25.	-
Green Belt Development Programme	Planned approximately 31,000 saplings for green belt creation to improve biodiversity, air quality, and climate resilience.	Planted 2914 saplings for green belt creation to improve biodiversity, air quality, and climate resilience.	-
ECH – Glycerol Process	Adopted glycerol-based manufacturing of Epichlorohydrin using 100% renewable glycerin with lower water and energy use.	Environmentally friendly production supporting sustainable resource use.	-



Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Renewable Energy	Entered JV to install an 18.34 MW wind-solar hybrid project (wind 17.60 MW AC, solar 18.34 MW AC).	Reduced approx 42000 tonnes CO2 equivalent emissions basis utilisation of renewable energy in FY 2024-25	-
Recycling and Reusing Wastewater	Treated wastewater from STP recycled for industrial processes, cooling, and irrigation.	Reduced fresh water reliance, contributing to resource preservation.	-
Tunable Diode Laser Absorption Spectroscopy	Installed system for real-time monitoring of HCl and Cl2 emissions with process control integration.	Enabled immediate corrective response to emission irregularities.	-
Rainwater Harvesting	Installed rooftop rainwater harvesting system at power plant; collected rainwater used for cooling tower makeup after analysis.	Reduced dependence on freshwater sources.	-
Waste Compost Machine	Utilized canteen waste to produce compost for green belt areas, reducing landfill waste and methane emissions.	Supported sustainable waste management and improved soil nutrition.	-

<b>5. Does the entity have a business continuity and disaster management plan? (Yes/No)</b>	<b>Yes</b>
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**Give details in 100 words/ web link.**

The On-Site Emergency Plans are aligned with the Local Crisis Plan and the District Emergency Response Plan. These plans are developed in accordance with Schedule 8-A of Sub-rule 68-J-(12)(1) under the Gujarat Factory Rules, 1963. Additionally, the Disaster Management Plan adheres to the provisions of the Gujarat State Disaster Management Act, 2003 and the Disaster Management Act, 2005.

The disaster and crisis management framework considers a range of potential scenarios, including fire and explosion, toxic gas release, spillage of acids and alkalis, structural collapses, electrical installation failures, bomb threats, terrorist attacks, and natural calamities such as heavy rainfall, flooding, earth-quakes, storms, and cyclones.

These plans are designed to ensure effective communication and clear instructions for timely response and restoration of normal plant operations, thereby minimizing risk and enhancing overall safety and resilience.

<b>6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.</b>
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Epigral acknowledges the environmental risks posed by certain materials within its value chain, recognizing that improper handling of these substances can lead to serious, potentially fatal consequences. To address these concerns, the company has adopted a comprehensive, multi-faceted approach:

- **Value Chain Assessment:** A thorough evaluation of the entire value chain was conducted, with specific emphasis on environmental parameters. This assessment helps identify areas with the highest potential environmental impact, enabling targeted and effective risk mitigation strategies.
- **Product Stewardship Training:** In alignment with our commitment to responsible product management, we provide specialized training to our value chain partners. This training covers safe handling techniques and effective leak management practices, ensuring that partners are equipped to manage materials in an environmentally responsible manner.

Through these initiatives, the Company reinforces its dedication to reducing environmental risks and upholding sustainability across its value chain.

<b>7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts .</b>	<b>80%</b>
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## PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

### Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 7
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Dahej Industries Association	State
2	Dahej Eco-Friendly Society	State
3	Alkali Manufactures Association of India	National
4	Indian Chemical Council	National
5	Federation of Indian Chambers of Commerce and Industry	National
6	Chemicals and Petrochemicals Manufacturer's Association	National
7	Association of Chloromethane Manufacturers	National

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

Name of authority	Brief of the case	Corrective action taken
No cases were filed by any stakeholder against the Company regarding unfair trade practices or anti-competitive behaviour during the financial year.		

### Leadership Indicators

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others- Please specify)	Web Link, if available
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Epigral actively engages in public policy discussions through industry forums and regulatory consultations, advocating for sustainable manufacturing, environmental compliance, and innovation in specialty chemicals. The company supports policies promoting green chemistry, waste management, and safety standards, aligning with its commitment to responsible growth and environmental stewardship.

## PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

### Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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As the contribution does not exceed ₹10 Crores, the same is not applicable.



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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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The Company's manufacturing complex is situated within PCPIR Region of GIDC Dahej, Bharuch. As a result, the Company does not require any measures for Rehabilitation and Resettlement.

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

The Company has adopted various policies that include a comprehensive Grievance Redressal Mechanism for all stakeholders, including the local community. These policies are publicly accessible on the Company's official website at [www.epigral.com](http://www.epigral.com). Additionally, a dedicated contact number (02641-693000) has been provided for local communities to reach out to us directly with any concerns or queries.

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

Parameter	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	14.29%	19.61 %
Directly from within India	64.78%	62.29%

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

Parameter	FY 2024-25	FY 2023-24
Rural	-	-
Semi-urban	80.44%	81.10%
Urban	-	-
Metropolitan	19.56%	18.90%

(Place to be categorized as per RBI Classification System - rural / semi-urban / ur-ban/metropolitan)

**Leadership Indicators**

**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

**2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

Sr. No.	State	Aspirational District	Amount spent (In INR)
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No CSR activities were undertaken in designated aspirational districts identified by Government of Gujarat



3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No/NA)	Yes
b) From which marginalized /vulnerable groups do you procure? Our procurement efforts include targeted sourcing from women-based entities, veteran-owned businesses, and other vulnerable groups. These suppliers accounted for around 1% of our total GRN-based spend in FY 2024–25. This approach aligns with our broader commitment to inclusive growth and responsible supply chain practices.	
c) What percentage of total procurement (by value) does it constitute?	1%

**4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
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No intellectual property based on traditional knowledge was owned or acquired during the current financial year, and consequently, no benefits were shared.

**5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the Case	Corrective action taken
No Corrective action required		

**6. Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Asmita Vikas Kendra” a Free Residential school for mentally challenged (Divyang) children	10	100%
2	Education and Skill Development*	-	100%
3	Healthcare Initiatives*	-	100%
4	Social Welfare & Sustainable Livelihood Initiatives*	-	100%
5	Women's empowerment and livelihood*	-	100%

\* The total number of individuals benefiting from the above CSR projects cannot be determined.

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

**Essential Indicators**

**1. Describe the mechanisms in place to receive and respond to consumer complaints and feed-back.**

Epigral has established a formal customer complaint management system, supported by a Standard Operating Procedure (SOP) that is communicated to all customers.



The complaint resolution process includes the following steps:

- Step 1: Upon receipt of a customer complaint—whether submitted in writing or verbally—the Marketing Department promptly forwards the details as a First Information Report (FIR) using the designated format.
- Step 2: In instances where a complaint appears to lack merit due to evident inconsistencies or justifiable reasons, it will be formally recorded only after a mutual agreement is reached between the heads of the Marketing and Quality Assurance/Quality Control (QA/QC) departments.
- Step 3: The QA/QC department maintains a digital “Complaints Register” in which all validated complaints are systematically documented.
- Step 4: Each complaint is assigned a unique serial number based on the calendar year to facilitate efficient tracking and management.

This structured approach ensures timely, transparent, and effective handling of customer grievances, reinforcing the Company commitment to quality and customer satisfaction.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Particulars	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other						

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

Particular	Number	Reason for recall
Voluntary recalls	0	-
Forced recalls	0	-

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

<b>Yes</b>
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If available, provide a web link of the policy

<https://epigral.com/governance-policies-compliances/>



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

During the reporting period, there were no complaints or concerns reported in relation to advertising practices, delivery of essential services, or matters concerning customer data privacy and cybersecurity. Furthermore, no product recalls occurred during the current reporting year. The company was not subject to any fines, penalties, or regulatory actions pertaining to the safety of its products or services.

**7. Provide the following information relating to data breaches**

Particular	Number
a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	
Not applicable	

**Leadership Indicators**

**1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

<https://epigral.com/>

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services**

The company places a strong emphasis on ensuring the safety and well-being of its customers through the implementation of several key initiatives:

- **Comprehensive Product Information:** Detailed product information is made readily available across various platforms, including product labels, brochures, and the company's official website.
- **User Engagement and Guidance:** The company actively engages with customers to provide thorough guidance on the safe and effective use of its products.
- **Effective Communication Channels:** The sales team maintains consistent communication with customers to understand and address usage-related concerns, expectations, and grievances.
- **Timely Resolution of Feedback:** All customer feedback and complaints received through different channels are responded to promptly, in accordance with defined timelines.

These efforts collectively contribute to delivering a safe and reliable customer experience.

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

Epigral is committed to maintaining transparent and timely communication with stakeholders during periods of disruption. To ensure effective dissemination of information, the company utilizes a range of communication channels, including its official website, media outlets, social media platforms, distribution network, sales representatives, and email correspondence.



<p><b>4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA):</b></p>	<p>Yes</p>
<p><b>a. If yes, provide details in brief.</b></p> <p>Our packaging is designed with a strong emphasis on safety and user awareness, while clearly conveying essential product information. Detailed product descriptions and emergency contact numbers are prominently displayed on three sides of the transport vehicle. The inclusion of the UN Number facilitates proper handling and compliance during transportation. Clear precautionary statements, often accompanied by pictograms, offer guidance on the safe use of the product.</p> <p>Additionally, a “trump card” is affixed to the packaging, containing essential transportation information in six languages. This multilingual guide plays a vital role in emergency situations, providing first-aid instructions and details of potential antidotes.</p>	
<p><b>b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No):</b></p>	<p>Yes</p>
<p>We conduct formal customer surveys and maintain regular contact through our dedicated team. The company ensures all product information is clearly displayed in compliance with legal regulations and provides detailed descriptions through product literature and our website. Customer feedback and complaints received via various channels are promptly addressed within defined timeframes to ensure satisfaction and continuous improvement.</p>	