

15.05.2026

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. 2025-26

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. 2025-26, which forms an integral part of the Annual Report for the F.Y. 2025-26.

The Annual Report for the F. Y. 2025-26 is also available on Company's website at www.epigral.com.

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

Thanking you,

Yours faithfully,

For Epigral Limited

Maulik Patel
Chairman and Managing Director
DIN - 02006947



Epigral Limited

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

T +91 79 2970 9600

E info@epigral.com

W epigral.com



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

(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 2025-2026
1	Corporate Identity Number (CIN) of the Listed Entity	L24100GJ2007PLC051717
2	Name of the Listed Entity	Epigral 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	helpdesk@epigral.com
7	Telephone	079-2970 9600
8	Website	www.epigral.com
9	Financial year for which reporting is being done	FY 2025-2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited, BSE Limited
11	Paid-up Capital	Rs. 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 gaurang.trivedi@epigral.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Vinay and Keshava LLP have conducted
15	Type of assurance obtained	audit for our Sustainability Report

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
What is the contribution of exports as a percentage of the total turnover of the entity?	3%

c. A brief on types of customers

We serve a diverse portfolio of clients across both public and private sector organizations. Our expertise extends across a wide range of industries, including alumina, pharmaceuticals, textiles, agrochemicals, epoxy resins, paints and coatings, paper and pulp, PU foams, CPVC pipes and fittings, construction, refineries, soaps, detergents, and several other sectors. We remain committed to delivering tailored solutions and high-quality services that address the evolving needs of 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 (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	1,135	1,119	98.59%	16	1.41%
2	Other than Permanent (E)	5	5	100%	0	-
3	Total employees (D + E)	1,140	1,124	98.60%	16	1.40%
WORKERS						
4	Permanent (F)	0	0	-	0	-
5	Other than Permanent (G)	1,179	1,126	95.50%	53	4.50%
6	Total workers (F + G)	1,179	1,126	95.50%	53	4.50%



b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	10	1	10.00%
Key Management Personnel*	4	0	0%

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

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	(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	14.52%	38.71%	14.86%	15.42%	32.26%	15.67%	20.24%	13.79%	20.14%
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
2	Pro-Zeal Green Power Ten 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 Rs.)	2527,18,40,523.54
b. Net worth (in Rs.)	2221,46,92,298.35

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 2025-26 (Current Financial Year)			FY 2024-25 (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	0	0	-	3	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-

* 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	https://epigral.com/governance-policies-compliances/
Investors (other than shareholders)	https://epigral.com/key-contacts/
Shareholders	https://epigral.com/key-contacts/
Employees and workers	https://epigral.com/wp-content/uploads/2024/03/Policy-on-Code-of-Conduct.pdf
Customers	https://epigral.com/governance-policies-compliances/
Value Chain Partners	https://epigral.com/governance-policies-compliances/

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

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.



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	O	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
2	Emissions and Pollutants	R	<p>Chemical production produces direct (Scope 1) greenhouse gas (GHG) emissions from fossil fuel burning in manufacturing and cogeneration processes and process emissions from feedstock transformation. In addition to greenhouse gases (GHGs), Chemical manufacturing may also emit air emissions such as sulphur dioxides (SO_x), nitrogen oxides (NO_x), and hazardous air pollutants during manufacturing.</p> <p>For chemical firms, emissions might result in operating risks, fines, or expenditures associated with regulatory compliance.</p>	<p>We recognize the importance of minimizing our carbon footprint and are committed to fulfilling our environmental responsibilities through sustainable business practices. Our organization continuously strives to reduce energy consumption by adopting innovative and energy-efficient technologies. In addition, we are actively exploring and integrating renewable energy solutions to decrease dependence on conventional non-renewable energy sources.</p> <p>As part of our clean energy transition initiatives, we have established an 18.34 MW wind-solar hybrid project and are in process of adding 19.80 MW wind-solar hybrid project for captive consumption. Furthermore, we have implemented advanced technologies such as ECH Glycerol, which are designed to optimize energy and water consumption while generating minimal waste, thereby supporting our broader sustainability objectives.</p>	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)
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.	<p>As a responsible chemical manufacturer, we place significant emphasis on efficient water management and sustainable resource utilization. By adopting advanced wastewater treatment technologies, we are able to reduce our environmental footprint through optimized water and energy consumption.</p> <p>Our initiatives extend beyond wastewater treatment and include several water conservation and reuse measures across operations. For instance, rinse water from selected process units is treated and reused in cooling towers, while condensate recovery systems enable the reuse of water for boiler makeup applications. Additionally, treated water from our sewage treatment plants is utilized for irrigation purposes, thereby reducing reliance on freshwater for landscaping activities.</p> <p>These initiatives demonstrate our continued commitment to responsible water stewardship and sustainable operational practices.</p>	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.	<p>The company places strong emphasis on the safe and responsible management of hazardous materials to safeguard the environment, employees, and surrounding communities. To uphold high standards of health, safety, and environmental performance, regular internal as well as external audits are conducted across operations.</p> <p>In line with our commitment to transparency, relevant environmental and social aspects associated with our products are communicated to customers. Furthermore, the company strictly adheres to all applicable hazardous waste management regulations to ensure safe handling, proper disposal, and minimization of environmental impacts.</p>	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.	<p>The company has implemented several advanced technologies to replace outdated processes, resulting in a significant reduction in waste generation. This strategic transition has not only optimized the use of natural resources but also minimized waste disposal requirements and dependence on landfills.</p> <p>In addition, the company has proactively registered under the Extended Producer Responsibility (EPR) framework, demonstrating its commitment to the responsible management of plastic waste associated with its products and packaging materials.</p>	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)
7	Community Relation and Engagement	O	<p>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.</p>	-	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	<p>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.</p>	<p>To strengthen and sustain our leadership position in the chemical industry, the company remains committed to driving continuous product innovation and process improvement. Our focus extends beyond the development of new products to enhancing operational processes that support efficient and sustainable production practices.</p> <p>As part of this commitment, we have established a dedicated Research and Development (R&D) center aimed at fostering innovation, advancing technological capabilities, and developing cutting-edge products that meet evolving market and sustainability requirements.</p>	Negative
9	Diversity and Equal Opportunity	R	<p>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.</p>	<p>We are committed to fostering a diverse, equitable, and inclusive workplace that promotes collaboration, innovation, and enhanced employee productivity. Our organization strongly upholds the principles of equal opportunity and fair treatment across all aspects of employment.</p> <p>This commitment is reflected in our policies and practices governing recruitment, hiring, promotions, transfers, compensation, employee benefits, training, and termination, ensuring a fair and inclusive work environment for all employees.</p>	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)
10	Product Safety & Quality	R	<p>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.</p>	<p>To ensure product safety and responsible usage, we incorporate relevant environmental and social considerations into our product packaging, including guidelines for safe handling, responsible usage, recycling practices, and proper disposal methods.</p> <p>Our facilities are equipped with dedicated quality control laboratories to ensure consistent product quality and compliance with established standards. In addition, we have implemented robust standard operating procedures and obtained certifications such as ISO 9001 and ISO 14001, reflecting our commitment to Quality Management Systems, Good Manufacturing Practices (GMP), and operational excellence.</p> <p>These initiatives strengthen the company's alignment with industry standards, regulatory requirements, and global best practices.</p>	Negative
11	Compliance and Business Ethics	R	<p>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.</p>	<p>Our objective is to implement risk mitigation measures in a structured and systematic manner across various risk categories within a robust risk management framework. This approach encompasses comprehensive policy development, procedural guidelines, and rigorous risk assessment methodologies.</p> <p>By adopting this strategic framework, the company has significantly strengthened process stability, enhanced operational efficiency, and reinforced its long-term sustainability and resilience objectives.</p>	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
Policy and management processes										
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available	https://epigral.com/governance-policies-compliances/								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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 37001	Halal certification, Kosher certification, ISO 27001	ISO 9001, ISO 45001, Responsible Care from Indian Chemical Council, ISO 27001, EcoVadis	-	EcoVadis	ISO 14001, ISO 50001, EcoVadis (Silver)	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>In pursuit of our ESG vision, we have taken the following specific commitments, goals, and targets:</p> <p>Environment</p> <ul style="list-style-type: none"> Achieve carbon neutrality in operations by 2030 Increase the share of renewable energy in total consumption to 50% by 2028 Improve waste utilization efficiency and maximize resource recovery <p>Social</p> <ul style="list-style-type: none"> Ensure 100% of employees are covered under health and safety programs Strengthen employee capability development through regular training, skill upgradation, and career development initiatives Maintain zero incidents related to human rights violations and promote an inclusive and safe workplace <p>Governance</p> <ul style="list-style-type: none"> Maintain zero tolerance towards corruption, anti-competitive behaviour, and conflict of interest Strengthen sustainability assessment and engagement across the value chain 								

	<ul style="list-style-type: none"> Ensure full compliance with all applicable environmental, health, safety, and regulatory standards. <p>These commitments and targets are formally documented and incorporated into our Sustainability Report.</p>
<p>6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>Epigral has demonstrated steady progress against its ESG commitments during the reporting period.</p> <p>Environment</p> <ul style="list-style-type: none"> Achieve carbon neutrality in operations by 2050 In FY 2025, the entity strengthened its carbon management initiatives through energy optimization, fuel efficiency measures, and periodic GHG emission monitoring, progressing towards its 2050 carbon neutrality target. Increase the share of renewable energy in total consumption to 50% by 2028 During FY 2025, the entity increased renewable energy adoption through green power. Company has expanded renewable energy capacity to 38.14 MW to support the 50% renewable energy target by 2028. Improve waste utilization efficiency and maximize resource recovery 93% of waste diverted to recovery which lead to reduction in waste disposal to landfill. <p>Social</p> <ul style="list-style-type: none"> Ensure 100% of employees are covered under health and safety programs In FY 2025, 100% of employees remained covered under occupational health and safety programs, including safety training, health awareness, and workplace risk management initiatives. Strengthen employee capability development through regular training and skill upgradation During FY 2025, employees participated in regular technical, behavioural, and leadership training programs aimed at capability enhancement and career development. Maintain zero incidents related to human rights violations and promote an inclusive workplace zero reported incidents of human rights violations during FY 2025 and continued to promote diversity, inclusion, and workplace safety through established policies and awareness initiatives. <p>Governance</p> <ul style="list-style-type: none"> Maintain zero tolerance towards corruption, anti-competitive behaviour, and conflict of interest During FY 2025, the entity reported zero incidents related to corruption, anti-competitive behaviour, or conflict of interest, supported by regular compliance and ethics awareness programs. Strengthen sustainability assessment and engagement across the value chain In FY 2025, the entity continued supplier engagement and sustainability assessments by integrating ESG considerations into vendor evaluation and procurement processes. Ensure full compliance with applicable environmental, health, safety, and regulatory standards The entity maintained compliance with applicable environmental, health, safety, and regulatory requirements during FY 2025 through periodic audits, monitoring, and corrective action mechanisms.



	Governance, leadership and oversight	
	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)	
7	<p>At Epigral Limited, we recognize that Environmental, Social, and Governance (ESG) considerations are no longer optional commitments but fundamental responsibilities and strategic priorities. As the Director responsible for the Business Responsibility Report, I am pleased to present the progress we have made in embedding ESG principles across our operations, while also acknowledging the areas where continuous improvement remains essential.</p> <p>During the year, we undertook several strategic initiatives to strengthen our Environment, Health, and Safety (EHS) framework. Enhanced reporting templates were implemented to improve the accuracy, reliability, and transparency of EHS data, enabling more effective decision-making and stronger compliance management. We also prioritized employee well-being through ergonomic and health-focused programs, including periodic medical screenings and psychological safety initiatives. In addition, a Safety Perception Survey was introduced to capture employee feedback and support the development of targeted safety interventions. These initiatives contributed to improved employee engagement, enhanced productivity, and a reduction in incident rates.</p> <p>Our commitment to operational excellence, safety, and innovation has been recognized through notable industry accolades, including the Special Jury Commendation Award in the HSE Innovation Category by Pro MFG Media and the FAME National Award 2024 (Platinum) for Occupational Health & Safety. Further strengthening our ESG credentials, the Company was awarded the prestigious EcoVadis Silver Medal, placing us among the top 15% of over 150,000 companies assessed globally, reflecting strong performance across Environment, Labor & Human Rights, Ethics, and Sustainable Procurement.</p> <p>Looking ahead, we remain focused on expanding green cover, reducing specific energy and water consumption, adopting advanced digital safety systems, and continuously enhancing workforce capabilities through upskilling initiatives. In line with our ESG targets, we are committed to improving resource efficiency, reducing environmental footprint intensity, and strengthening sustainable procurement practices across our value chain, while progressively aligning our performance with globally recognized sustainability benchmarks. We remain steadfast in our commitment to achieving a zero-incident workplace and aligning our performance with global sustainability benchmarks..</p> <p>Our Corporate Social Responsibility (CSR) initiatives continued to reflect our commitment to inclusive growth and community development. During the reporting period, we advanced key initiatives in education, skill development, and support for vulnerable communities. Land was secured for the establishment of a future Education and Skill Development Centre aimed at empowering youth through accessible learning and vocational training opportunities. We also extended support towards the care and education of specially abled children and contributed to community-based educational initiatives that promote equitable access to learning.</p> <p>We recognize that sustainable progress requires continuous commitment, accountability, and collaboration. Through our ESG initiatives, we strive to create long-term shared value for our stakeholders while contributing positively to the environment, our workforce, and the communities in which we operate.</p> <p>Mr. Maulik Patel, Chairman and Managing Director</p>	
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	
	Mr. Maulik Patel, Chairman and Managing Director	
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).	Yes
	If Yes please provide details	
	The Company has established various committees comprising Board members and senior management personnel to oversee and govern sustainability-related matters effectively. These include the Audit Committee, Risk Management Committee, Stakeholders' Grievance Committee, Corporate Social Responsibility (CSR) Committee, and ESG Committee.	

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	Committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director								
	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	No	Yes	Yes	No	No	No
	If yes, provide name of the agency.	International Organisation for Standardisation	Halal, Kosher	International Organisation for Standardisation, possible care from Indian Chemical Council, EcoVadis	-	EcoVadis	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:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA								
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
	It is planned to be done in the next financial year (Yes/No)	NA								
	Any other reason (please specify)									



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	4	Throughout the year, the Board of Directors were kept informed on a range of topics, including: <ul style="list-style-type: none"> ▪ Business performance and operations ▪ Economic and industry outlooks ▪ Research and development updates ▪ Regulatory updates ▪ ESG commitments 	100%
Key Managerial Personnel	4	ESG Commitments, Prevention of Sexual Harassment, Regulatory Updates, Code of Conduct & Ethics	100%
Employees other than BOD and KMPs	1,279	1. Safety & Emergency Response <ul style="list-style-type: none"> ▪ First Aid & Emergency Procedures ▪ Safety Awareness (PPE, Hot Work, Confined Space, Fire Safety) ▪ Emergency Scenario Handling (Chemical, Fire, Gas Leak, Blackout) ▪ Hazard Identification & Risk Assessment ▪ Work Permit & Safe Work Practices ▪ Handling of Hazardous Chemicals (H2SO4, Chlorine, etc.) ▪ Fire Safety & Extinguisher Training 2. Process & Equipment Operations <ul style="list-style-type: none"> ▪ Boiler & Turbine Operations (Start-up, Shutdown, Logic) ▪ Compressor & Pump Changeover Procedures ▪ Tanker Filling & Loading Procedures (Caustic, H2SO4, Methanol) ▪ Chemical Handling & Transfer Operations 	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
		<ul style="list-style-type: none"> ▪ Air, Water, & Gas System Operations (Compressor, Cooling Tower, Nitrogen) ▪ Control Systems & Interlock Logic ▪ Maintenance & Troubleshooting (Equipment, Pumps, Valves) 3. Automation & Control Systems <ul style="list-style-type: none"> ▪ PLC & DCS Operations (Filling, Tanker Loading, Safety Systems) ▪ Automation of Processes (Batch Preparation, Chemical Handling) ▪ Alarm, Tripping, and Interlock Systems ▪ Shutdown & Start-up Logic 4. Plant & Facility Management <ul style="list-style-type: none"> ▪ Housekeeping & 5S (Plant Maintenance, Warehouse) ▪ Plant Start-up, Shutdown, & Emergency Handling ▪ Power Systems & Generator Operations ▪ Utility Systems (Water, Air, Steam, Gas) Operations ▪ Process Flow Management & Troubleshooting 5. ISO & Documentation Awareness <ul style="list-style-type: none"> ▪ ISO 50001 Energy Management ▪ IMS (Integrated Management System) Awareness ▪ Document Control & Safety Management ▪ Compliance with Industry Standards & Regulations 6. Specialized Equipment & Systems <ul style="list-style-type: none"> ▪ Hydrogen Handling, Storage, & Safety ▪ Caustic & Chemical Process Operations ▪ Distillation, Reactors, & Thermal Systems ▪ Soot Blowing, Coal Handling, Ash Management 7. Maintenance & Troubleshooting <ul style="list-style-type: none"> ▪ Preventive Maintenance & SOPs ▪ Equipment Isolation & Lockout/Tagout (LOTO) ▪ Motor & Pump Maintenance ▪ Generator, Boiler, & Electrical Maintenance 8. Skill Development & Soft Skills <ul style="list-style-type: none"> ▪ Communication Skills & Time Management ▪ Emotional Intelligence & Interpersonal Skills ▪ Conflict Management & Team Development ▪ Leadership & Problem-Solving Skills 	
Workers*	37	<ol style="list-style-type: none"> 1. Rights of employees under POSH laws. 2. Employer responsibilities in promoting human rights. 3. Code of Conduct (COC) Training 4. Child Labour Awareness Training 5. Health and safety training 6. Work functional trainings 	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

Monetary					
Particular	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

Non-Monetary				
Particular	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

If Yes, provide details in brief

Epigral is committed to conducting business ethically and with zero tolerance for bribery and corruption. Any form of bribery—including offering, accepting, or soliciting money, gifts, hospitality, travel, or other benefits to secure an improper advantage—is strictly prohibited.

This commitment extends to all employees and third parties associated with the Company, including suppliers, subcontractors, consultants, agents, and business partners, who are expected to comply with the same standards of integrity and ethical conduct. The Company undertakes appropriate due diligence and communicates its anti-bribery expectations to relevant third parties as part of its compliance framework. Regular awareness and training programs are also conducted for employees to strengthen compliance with anti-bribery and anti-corruption requirements.

To further strengthen its anti-bribery framework, Epigral has obtained ISO 37001 certification for its Anti-Bribery Management System, reflecting its commitment to global best practices and ethical business conduct.

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:

Particulars	FY 2025-26	FY 2024-25
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 2025-26		FY 2024-25	
	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:

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	53	44

9. Open-ness of business

Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	22.81%	26.05%
	b. Number of trading houses where purchases are made from	6	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	48.84%	49.82%
	b. Number of dealers/distributors to whom sales are made	155	173
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	47.09%	46.67%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.42%	2.40%
	b. Sales (Sales to related parties / Total Sales)	7.37%	6.82%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments	100%	0



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
8	We conduct regular training with our customers on inspection of the system, safe handling and storage of hydrogen and chlorine.	15% 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 adopted a Code of Conduct and related policies to address conflicts of interest across the organization, including at the Board and Senior Management levels. As part of its governance framework, the Company obtains annual declarations from Directors confirming compliance with the Code of Conduct.

Additionally, Directors are required to disclose their interests or concerns in the Company as well as in other companies, bodies corporate, firms, or associations, including details of shareholding and any changes therein. Such disclosures are made on an annual basis and updated on an ongoing basis, as applicable.

In line with good governance practices, interested Directors abstain from participating in discussions and voting on agenda items where a conflict of interest exists at Board and Committee meetings.

The Company’s Code of Conduct and related policies are available 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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	100%	100%	The R&D and Capex investment are used to drive improvements in products with environmental and social impact.
2	Capex	3.88%	2.5%	

<p>2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)</p>	<p>Yes, The Company has established procedures for sustainable sourcing through its Supplier Code of Conduct and ESG assessment framework. As part of the Supplier ESG Assessment process, new suppliers, vendors, and contractors are evaluated using an internally defined Sustainability Scoring Card. Suppliers scoring between 40% to 100% are designated as preferred suppliers, and procurement is prioritized from such vendors, ensuring integration of ESG considerations into sourcing decisions.</p>
<p>b. If yes, what percentage of inputs were sourced sustainably?</p>	<p>The Company has a structured Supplier Code of Conduct and ESG assessment process to incorporate sustainability parameters into procurement practices. Sustainable sourcing considerations are applied during supplier onboarding and evaluation. As part of these efforts, approximately 59.34% of input raw materials were sourced sustainably during the reporting period.</p>

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

<p>(a) Plastics (including packaging)</p>	<p>By adopting the Extended Producer Responsibility (EPR) framework, we actively facilitate the recovery and responsible management of plastics at the end of their lifecycle, thereby contributing to the reduction of plastic waste and supporting the transition towards a circular economy.</p> <p>Our EPR action plan has been duly approved by the Pollution Control Board, and we have successfully achieved the prescribed program targets. We remain committed to advancing cleaner and more sustainable solutions while continuously strengthening responsible waste management practices across our operations.</p>
<p>(b) E-waste</p>	<p>NA</p>
<p>(c) Hazardous waste (d) other waste</p>	<p>Clients are provided with a comprehensive Standard Operating Procedure (SOP) outlining the proper handling and management of hazardous waste, water usage requirements, and the mandatory use of personal protective equipment (PPE). The SOP clearly defines the roles and responsibilities of both waste generators and waste handlers to ensure effective compliance and operational safety.</p> <p>It emphasizes critical practices such as appropriate waste segregation, safe storage procedures, and emergency response protocols. Waste generators are responsible for the accurate segregation and secure storage of waste, while waste handlers are required to follow prescribed disposal procedures and consistently use the appropriate PPE.</p> <p>This structured SOP framework is designed to strengthen hazardous waste management practices, enhance workplace health and safety, and promote environmental responsibility across operations.</p>

<p>4. a Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)</p>	<p>Yes</p>
<p>b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?</p> <p>The waste collection plan is aligned with the Extended Producer Responsibility (EPR) framework submitted to the Pollution Control Board and is designed to comply with the targets and obligations prescribed by the regulatory authority.</p>	
<p>c If not, provide steps taken to address the same</p> <p>Not Applicable</p>	



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	-	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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Based on comprehensive Product Carbon Footprint (PCF) assessments and other relevant evaluations, no significant environmental or social risks have been identified in relation to the production, use, or disposal of our products and services.

The Company remains committed to continuous monitoring, periodic assessments, and the adoption of sustainable practices across all aspects of its operations to ensure responsible environmental and social performance.

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 2025-26	FY 2024-25

* 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 2025-2026			FY 2024-2025		
		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)	The products manufactured by the Company are primarily utilized as raw materials by various downstream industries and manufacturers. Consequently, the products sold cannot be reclaimed at the end of their use cycle. The Company ensures that the plastic packaging materials associated with its products are collected, reclaimed, and processed in compliance with the requirements prescribed by the applicable regulatory authorities.					
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 primarily sold as raw materials to downstream buyers, and therefore, the Company does not undertake reclamation of the products after sale. However, in accordance with the Extended Producer Responsibility (EPR) framework, we ensure that the plastic packaging associated with our products is collected, reclaimed, and processed in compliance with applicable regulatory requirements.

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)
Permanent employees											
Male	1,119	1,049	93.74%	1,119	100%	NA	NA	0	-	0	-
Female	16	13	81.25%	16	100%	16	100%	NA	NA	0	-
Total	1,135	1,062	93.57%	1,135	100%	16	100%	0	-	0	-
Other than permanent employees											
Male	5	2	40%	5	100%	0	-	0	-	0	-
Female	0	0	-	0	-	0	-	0	-	0	-
Total	5	2	40%	5	100%	0	-	0	-	0	-

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)
Permanent workers											
Male	Not Applicable										
Female											
Total											
Other than permanent workers											
Male	1,126	0	-	1,126	100%	0	-	0	-	0	-
Female	53	0	-	53	100%	0	-	0	-	0	-
Total	1,179	0	-	1,179	100%	0	-	0	-	0	-

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.05%	0.08%



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

Benefits	FY 2025-26			FY 2024-25		
	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
Others – please specify	-	-	-	-	-	-

*Employees covered under the ESI scheme are provided with 100% coverage.

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
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If not, whether any steps are being taken by the entity in this regard.

The Company’s offices and operational premises are designed to ensure accessibility for differently abled employees and workers. Key accessibility features include ramp access to lifts, wide doorways, accessible restrooms, tactile guide paths, and designated parking spaces. The Company remains committed to fostering an inclusive work environment by continuously maintaining and enhancing accessibility standards across all its operations.

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

Epigral Limited is committed to fostering a diverse, equitable, and inclusive workplace culture that promotes equal opportunity and mutual respect. The Company ensures fair and unbiased employment practices for all qualified individuals, irrespective of race, caste, religion, color, ancestry, marital status, gender, age, nationality, disability, or veteran status.

This commitment is embedded across all stages of the employee lifecycle, including recruitment, hiring, promotions, transfers, compensation, employee benefits, and separation processes. The Company strives to maintain a safe, respectful, and dignified work environment through policies and practices that strictly prohibit discrimination, harassment, and intimidation in any form.

<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	100%	0	0	0
Total	100%	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 Limited, we are committed to fostering a safe, respectful, and transparent workplace where employees feel empowered to raise concerns and report issues without hesitation. To support this commitment, the Company has established a comprehensive grievance redressal mechanism designed to ensure fair, timely, and effective resolution of employee concerns.</p> <p>The grievance redressal framework provides multiple reporting channels, enabling employees to choose the mode of communication most convenient and comfortable for them. Employees may raise concerns by:</p> <ul style="list-style-type: none"> ❖ Directly approaching the Human Resources team or relevant personnel ❖ Submitting a formal written complaint ❖ Using the secure online grievance portal ❖ Reporting concerns through email communication <p>At the manufacturing facilities, non-permanent employees and workers are also provided with accessible grievance reporting mechanisms through administrative and industrial relations personnel, in addition to digital communication platforms such as email and online systems.</p> <p>Irrespective of the reporting channel used, all grievances are directed to the appropriate department for prompt review, fair investigation, and effective resolution. By ensuring accessible reporting mechanisms and robust follow-up processes, the Company promotes open communication, strengthens employee trust, and contributes to a positive, productive, and inclusive workplace environment.</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 2025-26			FY 2024-25		
	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)
Total Permanent employees	1,135	0	0%	1,072	0	0%
Male	1,119	0	0%	1,057	0	0%
Female	16	0	0%	15	0	0%
Total Permanent Workers	Not Applicable					
Male						
Female						



8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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 / D)
Employees										
Male	1,119	1,119	100%	998	89.19%	1,057	1,057	100%	911	86.19%
Female	16	16	100%	14	87.50%	15	15	100%	13	86.67%
Total	1,135	1,135	100%	1,012	89.16%	1,072	1,072	100%	924	86.19%
Workers*										
Male	Not Applicable									
Female										
Total										

*Disclosure is provided for permanent employees.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	1,119	877	78.37%	1,057	968	91.58%
Female	16	16	100%	15	15	100%
Total	1,135	893	78.68%	1,072	983	91.70%
Workers*	Not Applicable					
Male						
Female						
Total						

*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 places the safety, health, and well-being of its employees at the core of its operations. This commitment is demonstrated through the implementation of a robust Occupational Health and Safety Management System (OHSMS), which is fully integrated across all business processes.

The OHSMS extends beyond regulatory compliance and is anchored in globally recognized best practices and standards, including 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, ensuring a holistic and systematic approach to risk management.

This integrated framework enables the Company to embed safety considerations across the entire value chain, encompassing all functions, operations, and technical systems. The Company actively fosters a strong safety culture through a range of proactive and participative initiatives.

Employee awareness is reinforced through regular safety campaigns and structured training programs designed to build competencies for safe work practices. Periodic safety meetings provide platforms for open dialogue on safety concerns and continuous improvement. Safety competitions are organized to encourage engagement and reinforce safe behaviors, while inter-plant training initiatives facilitate cross-learning and dissemination of best practices.

The Company also promotes a culture of transparency and accountability by encouraging the reporting of near misses, unsafe acts, and hazardous conditions, enabling timely identification and mitigation of risks. Additionally, clear and prominent safety signage is maintained across all sites to ensure adherence to established safety protocols.

Through these measures, the Company remains committed to creating a safe and healthy workplace where safety is embedded as a fundamental organizational value.

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, health, and well-being of employees remains a core priority at Epigral. The Company adopts a proactive and systematic approach to identifying, assessing, and mitigating workplace hazards and risks. Its safety framework integrates best-in-class processes, supported by strong employee engagement and continuous awareness-building initiatives.

Hazard and Operability Studies (HAZOP) are conducted periodically across plant sites, involving both internal teams and external experts. These structured assessments enable the identification of potential operational risks and the implementation of targeted mitigation measures. In addition, Job Safety Analysis (JSA) is carried out for specific tasks and procedures to ensure that employees are equipped with task-specific safety knowledge and training, thereby strengthening risk awareness and safe work practices.

In line with its commitment to inclusive and practical safety design, the Company actively incorporates worker feedback while developing safety procedures, ensuring their relevance and effectiveness at the operational level. Monthly thematic safety campaigns are also conducted to enhance awareness, reinforce safe behaviors, and promote continuous learning across sites.

For new and modified facilities, Pre-Startup Safety Reviews (PSSR) are undertaken to verify that all critical safety systems and controls are in place prior to commissioning. This pre-operational review mechanism helps in identifying and addressing potential risks at an early stage, thereby minimizing start-up hazards.

Furthermore, the Permit to Work (PTW) Management System ensures that no activity is initiated without prior authorization and safety clearance. This process confirms that all necessary precautions and control measures are established before work begins.

Collectively, these multi-layered safety systems, combined with active employee participation and a focus on continuous improvement, form the foundation of the Company's Environment, Health, and Safety (EHS) strategy. By embedding safety as a core organizational value, Epigral continues to foster a safe, healthy, and resilient workplace.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)	Yes
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At Epigral Limited, employee health and safety remain fundamental organizational priorities, supported by a robust and multi-layered safety management framework. Employees are actively encouraged to identify and report potential hazards through multiple reporting channels, including a newly introduced incentive-based hazard reporting system aimed at promoting proactive risk identification and prevention.

To strengthen employee engagement and foster a culture of safety, the Company conducts regular Safety Perception Surveys to gather workforce feedback and identify opportunities for continuous improvement. In addition, monthly thematic safety campaigns are organized to enhance awareness of critical safety topics and reinforce safe work practices across all operational sites.

Standardized methodologies such as Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) are integrated into routine operational and maintenance activities to ensure systematic risk management. These processes are further supported through regular safety training programs and detailed reviews of past incidents to continuously improve operational procedures and preventive measures.



The Company also undertakes periodic audits, inspections, and structured evaluations of lessons learned from previous incidents as part of its continuous improvement approach. This integrated safety framework not only helps minimize workplace risks but also promotes a safe, secure, and health-focused work environment for all employees. Through active employee participation, structured safety protocols, and a culture of continuous learning, the Company reinforces its commitment to operational excellence and its vision of achieving zero harm across all operations.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes
The Company provides access to non-occupational healthcare services to employees and workers through periodic health check-ups and wellness initiatives, including eye examinations, dental check-ups, and routine blood tests, to support overall well-being and preventive healthcare.	

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.2
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	1
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.

The Company places the highest priority on the safety of its employees, assets, and materials. This is achieved through a comprehensive and multi-layered approach that emphasizes prevention, standardization, and continuous improvement across all operations.

A strong foundation of engineering controls serves as the first line of defense, incorporating in-built safety mechanisms such as containment systems to minimize exposure to hazards, including chemical spills and process-related risks. These controls are complemented by well-defined and standardized operating procedures and safe work practices, ensuring consistency and adherence to high safety standards across all facilities.

The Company adopts a proactive approach to risk management by continuously monitoring workplace conditions, identifying potential hazards, and fostering an environment of open communication. Employees are actively encouraged to report concerns and contribute to strengthening workplace safety.

Advanced safety infrastructure further enhances preparedness and responsiveness. A centralized fire alarm system with real-time monitoring enables prompt action in the event of emergencies. A trained Emergency Response Team (ERT) is in place to effectively manage critical situations, while widespread first aid certification among employees ensures immediate response to minor injuries and incidents.

Capability building is supported through a combination of in-house and external initiatives. A custom-built training management system tracks competency requirements and ensures timely delivery of safety training. In addition, the Company collaborates with external agencies to provide specialized training on a range of safety topics.

To ensure regulatory compliance, a dedicated legal dashboard is maintained to monitor licenses, permits, and statutory requirements. The Company also conducts periodic Safety Perception Surveys to capture employee feedback, identify gaps, and drive continuous improvement in its safety culture.

Collectively, these measures form a robust safety framework that integrates technology, processes, and people. This approach not only mitigates risks but also fosters a culture where safety is deeply embedded as a core organizational value across all aspects of operations.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
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 assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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

No corrective action required arising from assessments of health & safety practices and working conditions.

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 deducted and deposited by the value chain partners.

We maintain robust oversight mechanisms to ensure that all statutory dues are accurately deducted and duly deposited by our value chain partners. As part of our statutory compliance framework, contractors are required to submit the following documents along with their monthly billing statements:

- ❖ **Attendance Registers:** To verify employee attendance records and support fair compensation practices.
- ❖ **Wage Registers:** Detailing employee wages, overtime payments, and allowances to ensure compliance with applicable minimum wage regulations and prevent wage-related discrepancies.
- ❖ **Bank Transfer Statements:** To confirm electronic salary disbursements, thereby enhancing payment transparency and minimizing risks associated with cash transactions.
- ❖ **Provident Fund (PF) Challans and Electronic Challan-cum>Returns (ECRs):** To validate timely and accurate statutory contributions towards Provident Fund obligations for eligible employees.
- ❖ **Local Professional Tax Receipts:** Demonstrating compliance with applicable local professional tax requirements and timely remittance of employee-related taxes.

This structured documentation and verification process reinforces transparency, promotes ethical business practices, and strengthens accountability and trust throughout our value 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:

Particular	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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
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 support programs aimed at assisting employees at various stages of their professional journey. These initiatives are designed to enhance long-term employability and facilitate smooth career transitions, including retirement preparedness.

As part of these efforts, the Company conducts awareness sessions on the National Pension System (NPS) to help employees make informed decisions regarding their long-term financial planning and retirement 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 conducted a comprehensive assessment of our value chain partners to evaluate their alignment with our operational, sustainability, and compliance expectations. Areas identified for improvement will be addressed through the recommendation and implementation of appropriate corrective actions in collaboration with the respective partners, thereby promoting continuous improvement and adherence to our standards.

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.

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. 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	<ul style="list-style-type: none"> ▪ 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	Quarterly	<ul style="list-style-type: none"> ▪ Operational & Financial Performance. ▪ Business Growth & Strategy. ▪ Future Investments. ▪ Corporate Governance. ▪ Dividend Declaration.
Government and Regulators	No	E-Mail, Letters, Representations, Meetings, Forums	As needed	<ul style="list-style-type: none"> ▪ Changes In Regulatory Framework. ▪ Regulatory Compliances. ▪ Industry Reforms
Vendors	No	Emails, Meetings, Surveys	Ongoing	<ul style="list-style-type: none"> ▪ Materials & Products Specifications / Requirements. ▪ Delivery & Payments ▪ Sustainability
Customers and Dealers	No	Emails, Letters, Representations, Meetings	Ongoing	<ul style="list-style-type: none"> ▪ Facilities / Services Offered. ▪ Interest Rates
Community/ Society	No	Emails, Meetings, Events / Activities,	Ongoing	<ul style="list-style-type: none"> ▪ 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 facilitate effective consultation between stakeholders and the Board on economic, environmental, and social matters, the Company has established a clear and structured stakeholder engagement framework. The Company actively seeks ESG-related inputs and feedback from stakeholders through platforms such as the Annual General Meeting (AGM) and other relevant engagement forums, enabling stakeholders to raise concerns and share their perspectives.

In addition, regular quarterly meetings are conducted during which the Board reviews key environmental, social, and governance topics to ensure continuous dialogue and alignment with the Company's sustainability objectives and strategic priorities.

The Company also undertakes periodic materiality assessments, incorporating feedback from internal stakeholders into its decision-making processes to ensure that significant ESG issues are appropriately identified and prioritized. Management consolidates and communicates stakeholder feedback to the relevant Board committees and, where necessary, directly to the Board for further review and action.

This collaborative and structured approach enables the Board to remain informed about stakeholder expectations and emerging ESG concerns, while supporting the development of appropriate action plans aligned with the Company's sustainability commitments and broader corporate responsibility objectives.

Through this process, the Company ensures that the Board receives timely, comprehensive, and relevant feedback to support informed decision-making on key economic, environmental, and social matters.

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 assessment to identify and prioritize the most material Environmental, Social, and Governance (ESG) issues relevant to our business operations and strategic objectives. Based on the outcomes of this assessment, the Company has initiated targeted programs and initiatives to effectively address the identified priority areas.

In addition, we maintain ongoing engagement with our suppliers to promote alignment with our ESG commitments and sustainability expectations. Feedback and inputs received through these interactions—such as requirements related to Product Carbon Footprint (PCF) assessments and supplier audits—have been integrated into our operational and procurement practices.

These initiatives demonstrate our commitment to responsible sourcing, continuous improvement, and the advancement of sustainability across 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 responsible business practices, we engaged with salt vendors, a key stakeholder group, to address concerns related to safe handling and storage practices. The Company conducted training and provided safety guidance on proper handling, storage, and usage of salt, thereby enhancing awareness and promoting improved safety practices across the value chain.

In addition, through our Corporate Social Responsibility (CSR) initiatives, we actively engage with various vulnerable and marginalized groups to better understand their needs and deliver meaningful, community-focused support programs.



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

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	1,135	1,135	100%	1,072	1,072	100%
Other than permanent	5	5	100%	7	7	100%
Total Employees	1,140	1,140	100%	1,079	1,079	100%
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	1179	1179	100%	866	866	100%
Total Workers	1179	1179	100%	866	866	100%

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees Permanent										
Male	1,119	0	-	1,119	100%	1,057	0	-	1,057	100%
Female	16	0	-	16	100%	15	0	-	15	100%
Total	1,135	0	-	1,135	100%	1,072	0	-	1,072	100%
Other than Permanent										
Male	5	0	-	5	100%	7	0	-	7	100%
Female	0	0	-	0	-	0	0	-	0	100%
Total	5	0	-	5	100%	7	0	-	7	100%
Workers Permanent										
Male	Not Applicable									
Female										
Total										
Other than Permanent										
Male	1,126	117	10.39%	1009	89.61%	810	123	15.19%	687	84.81%
Female	53	4	7.55%	49	92.45%	56	3	5.36%	53	94.64%
Total	1179	121	10.26%	1058	89.74%	866	126	14.55%	740	85.45%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	2	1,34,40,000	-	-
Key Managerial Personnel**	2	64,09,598	-	-
Employees other than BOD and KMP	1115	6,40,008	16	8,54,556
Workers	NA	NA	NA	NA

*The remuneration of the Board of Directors (BOD) includes remuneration paid to the Executive Directors and excludes commission and/or sitting fees paid to directors. Non-Executive Independent Directors (Four Male and One Female) are paid sitting fees only, while the three Non-Executive Non-Independent Directors do not receive any remuneration or sitting fees.

**Key Managerial Personnel (KMP) excludes Chairman and Managing Director (CMD) and Executive Director (ED) as they are already covered under Board of Directors (BOD).

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	1.58%	1.40%

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

The Company is committed to fostering a safe, respectful, and inclusive workplace for all employees. To support this commitment, robust grievance redressal mechanisms have been established to promote transparency, accountability, and employee trust across the organization.

1. Encouraging Employee Engagement

Employees are actively encouraged to report concerns or suspected violations related to the Company's Code of Conduct, internal policies, applicable laws, and human rights standards. This open and transparent communication framework empowers employees to contribute to a positive and ethical workplace culture.

2. Prompt Review and Corrective Action

All reported concerns are reviewed promptly and thoroughly by designated authorities. Where violations are identified, appropriate corrective and preventive actions are implemented to ensure accountability, resolution, and continuous improvement. This structured approach ensures that all grievances are addressed with fairness, diligence, and integrity.

3. Internal Complaints Committee (ICC)

The Company has constituted a dedicated Internal Complaints Committee (ICC) to address complaints related to sexual harassment and other gender-related grievances. The ICC operates with confidentiality, impartiality, and sensitivity to ensure timely, fair, and unbiased resolution of concerns.

Through these mechanisms, the Company reinforces a workplace culture founded on trust, integrity, inclusivity, and mutual respect, ensuring that every employee feels heard, supported, and valued.



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

Benefits	FY 2025-26			FY 2024-25		
	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 / Involuntary 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:

Safety Incident/Number	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

At Epigral Limited, we are committed to maintaining a workplace that is free from discrimination, harassment, and retaliation. To uphold this commitment, the Company has established comprehensive mechanisms to protect individuals who report concerns and ensure that they are safeguarded against any form of adverse treatment.

- ❖ **Confidential Reporting Mechanisms:** The Company provides multiple channels for reporting concerns, including provisions for anonymous reporting, enabling employees to raise issues without fear of retaliation. Confidentiality is maintained throughout the investigation process, and identities are disclosed only when necessary to ensure fairness and due process.
- ❖ **Support Measures for Complainants:** To support individuals who report concerns, the Company provides access to counselling services and employee assistance programs. Where required, temporary reassignments or flexible work arrangements may also be implemented to minimize direct interaction with the parties concerned and reduce the potential risk of retaliation.
- ❖ **Anti-Retaliation Framework:** The Company strictly prohibits retaliation against individuals who report concerns or participate in investigations. This commitment is reinforced through a clearly defined anti-retaliation policy, supported by appropriate disciplinary actions for any violations.
- ❖ **Timely and Impartial Investigations:** All complaints are addressed through prompt, thorough, and impartial investigations conducted by trained personnel. The investigation process is designed to ensure objectivity, maintain confidentiality, and minimize disruption to the workplace environment.
- ❖ **Promoting a Respectful Workplace Culture:** The Company actively promotes a zero-tolerance approach towards discrimination and harassment. Regular awareness and training programs are conducted for employees and management to strengthen understanding of appropriate workplace behavior, grievance procedures, and bystander responsibilities. Employees are encouraged to openly communicate and report any observed misconduct.

Through these measures, the Company continues to foster a safe, respectful, and inclusive workplace environment, reinforcing its commitment to fairness, employee well-being, and organizational integrity.

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

Yes

Human rights requirements are incorporated in the Company's standard purchase orders, contracts, and vendor agreements. Suppliers and business partners are expected to comply with these requirements, ensuring adherence to ethical practices and respect for human rights across the value chain.

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	-

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 firmly committed to preventing child labour, forced labour, involuntary labour, and related human rights concerns by implementing stringent controls and compliance measures to ensure ethical labour practices across its operations.

- ❖ **Enhanced Attendance Management System:** The Company's attendance management system is designed to restrict the registration of casual workers below the age of 18, serving as a key preventive measure against child labour.
- ❖ **Mandatory Identity Verification:** All casual workers are required to submit valid government-issued identification documents, such as an Aadhaar card, to verify compliance with the minimum legal age requirements for employment.
- ❖ **Medical Fitness Certification:** Casual workers are also required to provide medical fitness certificates confirming their age and fitness for employment, further strengthening compliance with applicable labour standards and regulations.

These proactive measures demonstrate the Company's continued commitment to ethical employment practices, regulatory compliance, and the protection of vulnerable groups within the 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 conducted a comprehensive human rights due diligence assessment covering approximately 100% of our value chain partners. The assessment focused on key areas related to worker welfare, ethical labour practices, and human rights compliance, including:

- ❖ Workplace Management
- ❖ Prevention of Child Labour
- ❖ Work Environment
- ❖ Employee Health and Safety
- ❖ Human Rights Practices

This assessment reflects the Company's commitment to promoting responsible business practices and strengthening human rights standards across its value chain.

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 is committed to promoting inclusivity and accessibility across its operations and within the broader community. Necessary provisions have been made to ensure convenient access and accommodation for differently abled visitors at Company premises.

In addition, the Company actively supports the employment of differently abled individuals by providing suitable roles and appropriate working conditions that enable an inclusive and equitable work environment.

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	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
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 conducted a comprehensive assessment of our value chain partners to evaluate their compliance and alignment with our operational and sustainability expectations. Any areas identified for improvement will be addressed through appropriate corrective actions, which will be communicated and implemented in coordination with the respective 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 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)**	2,52,831.02	2,62,453.80
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	-
Total energy consumed from renewable sources (A+B+C)	2,52,831.02	2,62,453.80
From non-renewable sources		
Total electricity consumption (D)	3,44,468.56	2,57,361.91
Total fuel consumption (E)	1,59,89,914.26	1,57,45,268.93
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,63,34,382.82	1,60,02,630.84
Total energy consumed (A+B+C+D+E+F)	1,65,87,213.84	1,62,65,084.64
Energy intensity per Lakhs of turnover [Total energy consumed (in GJ) / Revenue from operations (in Lakhs)]	65.64	63.78
Energy intensity per Lakhs of turnover adjusted for Purchasing Power Parity (PPP)* [Total energy consumed (in GJ)/ Revenue from operations in Lakhs adjusted for PPP]	1,335.02	1317.72
Energy intensity in terms of physical output [Total energy consumed (in GJ) / tonne of production]	20.41	19.61
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		Yes
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 2026, which is 20.34.

**The company utilizes 42.33% 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 2025-2026 is to reduce specific energy consumption from 0.8476 TOE/ Tonne Equivalent to 0.8106 TOE/ Tonne Equivalent



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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water*	62,41,902.45	60,03,964.13
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)** (i + ii + iii + iv + v)	62,41,902.45	60,03,964.13
Total volume of water consumption (in kilolitres)	46,96,118.00	44,99,037.00
Water intensity per Lakhs of turnover [Total water consumption (in KL) / Revenue from operations (in Lakhs)]	18.58	17.64
Water intensity per Lakhs of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in Lakhs adjusted for PPP]	377.97	364.49
Water intensity in terms of physical output [Total water consumption (in KL) / tonne of production]	5.78	5.42
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		Yes
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 8,55,501 kiloliters from its overall water withdrawal.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties*	15,43,570	15,03,380
No treatment	0	0
With treatment – Secondary treatment	15,43,570	15,03,380
(v) Others**	2,214.45	1,547
No treatment	2,214.45	1,547
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	15,45,784.45	15,04,927
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
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.	
-	

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT/year	19.51	32.49
SOx	MT/year	29.68	12.54
Particulate matter (PM)	MT/year	23.17	22.18
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.		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	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions** (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	12,66,483.61	12,42,185.22
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	67,936.85	51,972.81
Total Scope 1 and Scope 2 Emissions*	Metric tonnes of CO ₂ equivalent	13,34,420.46	12,94,158.03
Total Scope 1 and Scope 2 emissions per Lakhs of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations (in Lakhs)]	Metric tonnes of CO ₂ equivalent per Lakhs of revenue from operations	5.28	5.07
Total Scope 1 and Scope 2 emission intensity per Lakhs of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations in Lakhs adjusted for PPP]	Metric tonnes of CO ₂ equivalent per Lakhs of revenue from operations for PPP	107.40	104.85
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / tonne of production]	Metric tonnes of CO ₂ equivalent generated Per tonne of production	1.64	1.56
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
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 21 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
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If Yes, then provide details.

The Company has undertaken multiple initiatives to reduce its greenhouse gas (GHG) emissions through a combination of renewable energy adoption, process optimization, use of sustainable raw materials, and carbon sequestration practices.

- ❖ The Company has implemented a wind-solar hybrid power project with a capacity of 38.14 MW, contributing to increased use of renewable energy and reduction in dependence on fossil fuel-based electricity.
- ❖ Sustainable raw material usage is promoted through the use of glycerine, a renewable input, in manufacturing processes.
- ❖ The Company has adopted process and technology improvements to enhance operational efficiency and reduce emissions, including MSRU technology, sulphate removal systems, ECH glycerol-based process, and zero-gap membrane technology.
- ❖ As part of its carbon sequestration efforts, the Company has undertaken green belt development, with approximately 31,000 trees planted.
- ❖ The Company has transitioned the mode of salt transportation from road to rail, resulting in the achievement of a total Rail Green Point score of 342.

These initiatives reflect the Company's ongoing efforts to reduce its carbon footprint and align operations with its long-term sustainability objectives.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	514.06	453.39
E-waste (B)	-	-
Bio-medical waste (C)	0.0003	0.006
Construction and demolition waste (D)	1,451.70	-
Battery waste (E)	6.60	0.08
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	48,652.89	47,824.80
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	47,046.02	50,131.33
Total (A+B + C + D + E + F + G + H)	97,671.27	98,409.61
Waste intensity per Lakhs of turnover [Total waste generated (in MT) / Revenue from operations (in Lakhs)]	0.39	0.39
Waste intensity per Lakhs of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in Lakhs adjusted for PPP	7.86	7.97
Waste intensity in terms of physical output Total waste generated (in MT) / per tonne of production	0.12	0.12
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	14.21	9.97
(ii) Re-used	50,028.11	45,037.90
(iii) Other recovery operations	40,865.87	46,094.57
Total	90,908.19	91,142.44
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	-	-
(ii) Landfilling	6,763.08	50.74
(iii) Other disposal operations	-	7,216.43
Total	6,763.08	7,267.17
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No
If yes, name of the external agency.		-

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 Ltd. adopts a structured and systematic approach to waste management across its operations, ensuring that both hazardous and non-hazardous wastes are handled, treated, and disposed of in a safe and environmentally compliant manner. The Company follows established procedures for collection, segregation, storage, transportation, and disposal of waste in accordance with applicable regulatory requirements and industry best practices.

All hazardous waste generated is disposed of through authorized Treatment, Storage, and Disposal Facilities (TSDF), with appropriate documentation, manifest systems, and tracking mechanisms in place to ensure transparency and regulatory compliance. The Company maintains detailed records of waste generation and disposal and adheres to all statutory reporting obligations.

Epigral emphasizes waste minimization at source as a key pillar of its sustainability strategy. The Company focuses on process optimization, adoption of advanced manufacturing technologies, and continuous operational improvements to reduce waste generation and enhance resource efficiency. Notably, the adoption of advanced technologies such as membrane-based processes (including zero-gap membranes) and improved brine purification systems has contributed to reduced process waste and improved material efficiency.

The Company also actively promotes reuse and recycling practices within its operations. For example, process improvements and efficiency measures have enabled partial recycling of resources such as water and process streams, supporting reduced waste discharge and improved circularity.

In terms of hazardous and toxic chemical management, Epigral follows a strategy of process modification and cleaner production techniques to minimize the use of hazardous inputs. The Company invests in research and development initiatives to promote sustainable chemistry and identify safer alternatives, thereby reducing dependency on hazardous substances and limiting the generation of toxic waste streams.

Additionally, Epigral ensures that waste management practices are supported by robust environmental management systems, internal monitoring mechanisms, and continuous improvement initiatives, enabling ongoing reduction in waste intensity and environmental impact.

Overall, through a combination of regulatory compliance, technology adoption, waste minimization, recycling initiatives, and cleaner production practices, Epigral demonstrates its commitment to responsible waste management and reduction of hazardous chemical usage across its operations.

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 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MTCO2e	For Scope 3 Please refer to our sustainability report	4,22,039.72
Total Scope 3 emissions per Lakhs of turnover [Total Scope 3 emissions (in MTCO2e) / Revenue from operations (in Lakhs)]	MTCO2e per lakhs of turnover		1.65
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.	Vinay and Keshava LLP have conducted audit for our Sustainability Report		

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
Transition to Rail-Based Transportation	Shifted Salt transportation from road-based logistics to rail mode to reduce fuel consumption and emissions.	Improved logistics efficiency and achieved a Rail Green Point score of 342, indicating reduced transportation-related emissions.	-
HCL Furnace Steam Recovery (ECH Plant)	Captured and utilized steam previously vented from the HCL furnace as process steam in other plant.	Enabled recovery of waste heat energy and reduced dependence on fresh steam generation without impacting process efficiency.	-
Steam Recovery Scheme & Pump Optimization (ECH Plant)	Recovered steam energy through system diversion and eliminated redundant pump operation.	Reduced steam energy losses and optimized power and coal consumption.	-
Cell Efficiency Improvement through Remembraning	Undertook remembraning to enhance cell performance and reduce specific power consumption.	Achieved reduction in energy consumption through improved process efficiency.	-
Nitrogen Consumption Optimization (CPVC Plant)	Replaced compressed nitrogen with compressed instrument air in the acid filtration process, reducing consumption from 138 Nm ³ /MT to 72 Nm ³ /MT.	Reduced utility energy consumption and operating costs.	-
ESP Leakage Rectification in Boiler	Addressed leakage points to improve draft control and minimize false air ingress.	Achieved energy savings of ~10 kW per hour and improved boiler and ESP operational efficiency.	-
Boiler Efficiency Improvement	Replaced screen coils, APH, and bed nozzles to address high flue gas temperature and steam parameter deviations.	Achieved up to 1% reduction in auxiliary power consumption and improved thermal efficiency.	-
Condenser Efficiency Enhancement through Chemical Dosing	Implemented chemical dosing in condenser cooling water lines to reduce fouling and improve heat exchange.	Improved condenser vacuum, reduced choking frequency, and enhanced turbine efficiency.	-
Compressed Air System Optimization	Conducted leakage identification and rectification in nitrogen, service, and instrument air systems.	Reduced air losses, resulting in improved system efficiency, pressure stability, and reduced utility consumption.	-
Pump Efficiency Improvement through Foundation Replacement	Replaced deteriorated foundations and base frames for CW and utility pumps to ensure proper alignment.	Improved operational stability and reduced power consumption through enhanced pump efficiency.	-
Cooling Water System Optimization in Caustic Plant	Optimized equipment operations by stopping one CW pump based on load analysis.	Reduced power consumption and improved utility efficiency.	-



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
Compressor Heat Loss Reduction (CPVC)	Installed ducting to minimize heat losses from screw air compressor due to inadequate insulation.	Achieved energy savings of ~250 kWh per day.	-
Renewable Energy Integration	Commissioned 18.34 MW and adding additional 19.80 MW wind-solar hybrid project for renewable power generation.	Generated 70,230.84 MWh of renewable energy and avoided 49,863.89 tCO ₂ e emissions in FY 2025–26.	-
Steam Network Efficiency Improvement	Conducted plant-wide steam leak detection and rectification across valves, flanges, and steam traps.	Reduced steam losses and improved overall system efficiency.	-
Thermal Efficiency Improvement through Re-insulation	Undertook re-insulation in high-temperature zones identified during thermal audits.	Reduced heat loss and improved thermal energy retention.	-
Cooling Tower Blowdown Recycling (CTBD)	Installed a recycling system to reuse cooling tower blowdown water.	Recycled 34,362 m ³ of water within three months, reducing freshwater withdrawal.	-
Process Water Recovery from pH Meters	Redirected process water from 13 pH meters to cooling tower instead of discharge.	Saved 3,420 m ³ of water in FY 2025–26.	-
Mechanical Seal Conversion in CW Pumps	Replaced gland packing with mechanical seals to minimize cooling water losses.	Saved 343 m ³ of water in FY 2025–26.	-
Sewage Water Reuse	Installed STPs (25 KLD and 40 KLD) and reused treated water for irrigation purposes.	Reduced freshwater consumption by reusing 17,826 m ³ of treated wastewater.	-
Ion Exchanger Rinse Water Recovery	Collected rinse water from SAC, WBA, and SBA units and reused in cooling tower systems after quality checks.	Reduced freshwater intake and ETP load; recovered 24,844 m ³ of water.	-
DMF & ACF Backwash Water Recovery	Collected, filtered, and reused backwash and rinse water in process systems.	Reduced freshwater consumption and ETP load; recovered 100,218 m ³ of water.	-
Steam Condensate Recovery (Process Plant)	Installed system to collect and reuse condensate as boiler makeup water.	Recovered 436,221 m ³ of condensate, reducing freshwater demand and improving energy efficiency.	-
Condensate Recovery (H ₂ O ₂ to KOH CT)	Recovered steam condensate from H ₂ O ₂ plant for reuse in KOH cooling tower.	Saved 52,847 m ³ of freshwater.	-
Cooling Water Recovery (CCU-2 & CCU-3 to CA-2)	Recovered water previously discharged to ETP and reused in brine systems.	Recovered 52,560 m ³ of water and reduced freshwater consumption.	-
Molten Salt Process Water Recovery	Reused process water in KOH cooling tower.	Saved 10,585 m ³ of freshwater.	-
H ₂ Seal Pot Water Recovery	Recovered seal pot water for reuse in KOH cooling tower.	Saved 31,025 m ³ of water.	-

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

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

The Company's disaster and crisis management framework addresses a wide range of potential emergency scenarios, including fire and explosion incidents, toxic gas releases, acid and alkali spillages, structural failures, electrical installation malfunctions, bomb threats, terrorist activities, and natural disasters such as heavy rainfall, floods, earthquakes, storms, and cyclones.

These plans are designed to ensure effective communication, coordinated emergency response, and clear operational guidance for the timely restoration of normal plant activities. The framework aims to minimize operational risks while enhancing overall safety, preparedness, and organizational resilience.

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.
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Give details in 100 words/ web link.

Epigral Limited recognizes the environmental risks associated with certain materials across its value chain and acknowledges that improper handling of such substances may result in significant environmental, health, and safety impacts. To effectively manage these risks, the Company has implemented a comprehensive and multi-dimensional risk management approach.

- ❖ **Value Chain Assessment:** The Company has conducted a detailed assessment of its value chain with a specific focus on environmental parameters. This assessment enables the identification of areas with elevated environmental risk exposure, supporting the implementation of targeted mitigation measures and continuous improvement initiatives.
- ❖ **Product Stewardship Training:** As part of its commitment to responsible product stewardship, the Company provides specialized training programs to value chain partners covering safe material handling practices, leak prevention, and emergency response management. These initiatives are aimed at strengthening environmental responsibility and operational safety throughout the value chain.

Through these measures, the Company reinforces its commitment to minimizing environmental risks, promoting sustainable practices, and strengthening environmental stewardship across its operations and value chain network.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	80%
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8. How many Green Credits have been generated or procured*:
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a. By the listed entity	0
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners	0

*We have transitioned the mode of salt transportation from road to rail, resulting in the achievement of a total Rail Green Point score of 342.



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	Chemicals and Petrochemicals Manufacturer's Association	National
6	Association of Chloromethane Manufacturers	National
7	Roundtable on Sustainable Palm Oil	International

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



1. Details of public policy positions advocated by the entity:

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 Limited actively participates in public policy discussions through industry associations, regulatory consultations, and sectoral forums, advocating for sustainable manufacturing practices, environmental compliance, and innovation within the specialty chemicals industry.

The Company supports policy initiatives that promote green chemistry, responsible waste management, enhanced safety standards, and sustainable industrial development, in alignment with its commitment to responsible growth, regulatory compliance, 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 rAssessments (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 Rs. 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 established various policies incorporating a comprehensive Grievance Redressal Mechanism applicable to all stakeholders, including local communities. These policies are publicly available on the official website of at www.epigral.com to ensure transparency and accessibility.

In addition, the Company has provided a dedicated contact number (2641-693000) to enable local community members to directly communicate any concerns, grievances, or queries for timely resolution and support.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	15.89%	14.29%
Directly from within India	71.42%	64.78%

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

Particular	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	79.56%	80.44%
Urban	-	-
Metropolitan	20.44%	19.56%

(Place has been categorized as per RBI Classification System - rural / semi-urban / urban/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)
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 practices incorporate targeted sourcing initiatives that support women-owned enterprises, veteran-owned businesses, and other vulnerable or underrepresented groups. During FY 2025-26, procurement from such suppliers accounted for approximately 1.5% of the Company's total GRN-based spend.

This approach reflects the Company's broader commitment to inclusive growth, supplier diversity, and responsible supply chain management practices.

- c) What percentage of total procurement (by value) does it constitute? 1.5%

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
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	Establishment of Skill Development Centre*	-	100%
3	Education*	-	100%
4	Healthcare Initiatives*	-	100%
5	Social Welfare & Sustainable Livelihood Initiatives*	-	100%
6	Women's empowerment and livelihood*	-	100%

* The total number of individuals benefiting from the above CSR projects is difficult to determine.

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 feedback.

EpiGral Limited has established a formal customer complaint management system supported by a structured Standard Operating Procedure (SOP), which is communicated to all customers to ensure transparency and consistency in grievance handling. The complaint resolution process includes the following steps:

- ❖ **Step 1:** Upon receipt of a customer complaint, whether verbal or written, the Marketing Department promptly forwards the details through a designated First Information Report (FIR) format for further assessment and action.
- ❖ **Step 2:** In cases where a complaint appears to lack merit due to evident inconsistencies or justifiable reasons, formal registration of the complaint is undertaken only after mutual agreement 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 recorded and monitored.
- ❖ **Step 4:** Each complaint is assigned a unique serial number based on the calendar year to facilitate efficient tracking, monitoring, and resolution..

This structured mechanism ensures timely, transparent, and effective management of customer grievances, reinforcing the Company's commitment to product quality, operational excellence, 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:

Benefits	FY 2025-26 (Current Financial Year)		Remark	FY 2024-25 (Previous Financial Year)		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
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	0	0	-	0	0	-



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)	Yes
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, no complaints or concerns were reported relating to advertising practices, delivery of essential services, customer data privacy, or cybersecurity matters. Furthermore, no product recalls were recorded during the reporting year. The Company was also not subject to any fines, penalties, or regulatory actions related to the safety or compliance of its products and services.

7. Provide the following information relating to data breaches

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).

The product information is available on following link: <https://epigral.com/>

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

The Company places significant emphasis on ensuring the safety, satisfaction, and well-being of its customers through the implementation of various structured initiatives and communication mechanisms.

- ❖ **Comprehensive Product Information:** Detailed product-related information is made readily accessible through multiple channels, including product labels, brochures, technical documents, and the Company's official website.
- ❖ **Customer Engagement and Guidance:** The Company actively engages with customers to provide appropriate guidance on the safe handling, usage, and application of its products to ensure effective and responsible utilization.
- ❖ **Effective Communication Channels:** The sales and customer support teams maintain regular communication with customers to understand and address product-related concerns, expectations, and grievances in a timely manner.
- ❖ **Timely Resolution of Customer Feedback:** All customer feedback, concerns, and complaints received through various communication channels are addressed promptly in accordance with established response timelines and resolution procedures.

These initiatives collectively contribute to enhancing customer confidence and delivering a safe, reliable, and customer-centric experience.

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

Epigral Limited is committed to maintaining transparent, timely, and effective communication with stakeholders during periods of disruption or operational challenges. To facilitate the efficient dissemination of information, the Company utilizes multiple communication channels, including its official website, media platforms, social media channels, distribution network, sales representatives, and email communications.

This multi-channel communication approach enables the Company to ensure consistent stakeholder engagement, timely updates, and effective information sharing during critical situations.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)	Yes
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a. If yes, provide details in brief.

Our packaging is designed with a strong focus on safety, regulatory compliance, and user awareness, while ensuring the clear communication of essential product information. Detailed product descriptions and emergency contact details are prominently displayed on multiple sides of the transport vehicle to support safe handling and emergency response requirements. The inclusion of the applicable UN Number further facilitates proper transportation, handling, and compliance with relevant regulatory standards.

In addition, clear precautionary statements and standardized pictograms are provided to guide the safe use, storage, and handling of the product.

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)	Yes
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We conduct formal customer satisfaction surveys and maintain regular engagement with customers through our dedicated support and sales teams. The Company ensures that all product-related information is clearly communicated in compliance with applicable legal and regulatory requirements, supported by detailed product literature and information made available through the Company's official website.

Customer feedback, concerns, and complaints received through various communication channels are addressed promptly within established response timelines, supporting customer satisfaction, continuous improvement, and enhanced service quality.