# SIGACHI INDUSTRIES LIMITED

CIN : L24110TG1989PLC009497

To

Date: September 1, 2025

| | |
|---|---|
| **The Manager**<br>**BSE Limited**<br>P. J. Towers, Dalal Street<br>Mumbai-400001<br>(BSE Scrip Code: 543389) | **The Manager**<br>**National Stock Exchange of India Limited**<br>Exchange Plaza, Bandra Kurla Complex<br>Bandra (E), Mumbai- 400051<br>(NSE Symbol: SIGACHI) |

**Sub: Business Responsibility and Sustainability Report (BRSR) for the financial year ended 31st March, 2025**

Dear Sir / Madam,

Pursuant to regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, please find enclosed Business Responsibility and Sustainability Report of the Company for the financial year ended 31st March, 2025.

This is for the information and records of the Exchange, please.

Thanking You

Yours faithfully
**For Sigachi Industries Limited**

Vivek Kumar
Digitally signed by Vivek Kumar
Date: 2025.09.01 15:47:25 +05'30'

**Vivek Kumar**
**Company Secretary & Compliance Officer**

**Annexure VII**

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURE

### II. Details of the listed entity

| | | | |
|---|---|---|---|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L24110TG1989PLC009497 | |
| 2 | Name of the Listed Entity | SIGACHI INDUSTRIES LIMITED | |
| 3 | Date of Incorporation | 11-01-1989 | |
| 4 | Registered office address | 229/1 & 90, 4th floor, Kalyan Tulasiram Chambers, Madeenaguda, Hyderabad - 500049 | |
| 5 | Corporate address | Plot No-G 57/2, Industrial Park, Sultanpur, Sangareddy, Telangana-502319 | |
| 6 | E-mail | cs@sigachi.com | |
| 7 | Telephone | +91 84552 42055 | |
| 8 | Website | www.sigachi.com | |
| 9 | Financial year for which reporting is being done | **Start date** | **End date** |
| | Current Financial Year | 01/04/2024 | 31/03/2025 |
| | Previous Financial Year | 01/04/2023 | 31/03/2024 |
| | Prior to Previous Financial year | 01/04/2022 | 31/03/2023 |
| 10 | Name of the Stock Exchange(s) where shares are listed | | |

**Details of the Stock Exchanges**

| Sr. No. | Name of the Stock exchange | Description of other stock exchange | Name of the Country |
|---|---|---|---|
| 1. | BSE Limited | N/A | India |
| 2. | National Stock Exchange of India Limited | N/A | India |

| | | |
|---|---|---|
| 11 | Paid-up Capital (In ₹) | 38,21,17,010 |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | |
| | Name | Vivek Kumar |
| | Contact | +91 91000 13047 |
| | E mail | cs@sigachi.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 |
| 14 | Whether the company has undertaken assessment or assurance of the BRSR Core? | No. The Company has not undertaken assessment or assurance of the BRSR Core for the financial year. However, Sigachi Industries is committed to BRSR Core alignment and plans to implement assessment soon, ensuring sustainable growth. |
| 15 | Name of assessment or assurance provider | N/A |
| 16 | Type of assessment or assurance obtained | N/A |

## II. Products/ Services

### 17. 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 | Sigachi Industries is a leading manufacturer of excipients, APIs, vitamin-mineral blends, and food stabilizers, delivering high-quality solutions for diverse industry needs. | 87.8 |
| 2. | Operations and Management | Sigachi Industries offer services in operations management and maintenance of chemical process plant facilities and allied sectors, ensuring efficient and reliable industrial solutions. | 10.12 |

### 18. 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. | Microcrystalline Cellulose (MCC) and other excipients | 21001 | 87.8 |
| 2. | Operations and Management | 99831 | 10.12 |
| 3. | Food and Nutrition | 1079 | 1.31 |

## III. Operations

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

| Location | Number of plants | Number of offices | Total |
|---|---|---|---|
| National | 4 | 3 | 7 |
| International | 0 | 0 | 0 |

### 20. Markets served by the entity

| A | Number of locations | Number |
|---|---|---|
| | Locations | |
| | National (No. of States) | 22 |
| | International (No. of Countries) | 65+ |
| B | What is the contribution of exports as a percentage of the total turnover of the entity? | 66.26% |
| C | A brief on types of customers | Sigachi Industries serves a diverse global clientele across pharmaceuticals, food, healthcare, nutraceuticals, and cosmetics, catering to end-users, merchants, distributors, and exporters in over 65 countries, showcasing its elaborate international presence. |

## IV. Employees

### 21. Details as at the end of Financial Year

A. Employees and workers (including differently abled)

| Sr. No. | Particulars | Total (A) | Male | | Female | | Other | |
|---|---|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) | No. (H) | % (H / A) |
| | | | EMPLOYEES | | | | | |
| 1 | Permanent (D) | 1095 | 1,050 | 95.89 | 45 | 4.10 | 0 | 0 |
| 2 | Other than permanent (E) | 13 | 13 | 100 | 0 | 0 | 0 | 0 |
| 3 | **Total employees (D + E)** | **1,108** | **1,063** | **95.93** | **45** | **4.06** | **0** | **0** |
| | | | WORKERS | | | | | |
| 4 | Permanent (F) | 412 | 388 | 94.17 | 24 | 5.82 | 0 | 0 |
| 5 | Other than permanent (G) | 287 | 252 | 87.8 | 35 | 12.19 | 0 | 0 |
| 6 | **Total workers (F + G)** | **699** | **640** | **91.55** | **59** | **8.44** | **0** | **0** |

B. Differently abled Employees and Workers:

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

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

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 6 | 2 | 33 |
| Key Management Personnel | 2 | 0 | 0 |

**23. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)**

| | Turnover rate in current FY25 | | | |
|---|---|---|---|---|
| | Male | Female | Other | Total |
| Permanent Employees | 42.91% | 83.72% | 0 | 46.36% |
| Permanent Workers | 31.50% | 33.25% | 0 | 32.50% |

| | Turnover rate in previous FY24 | | | |
|---|---|---|---|---|
| | Male | Female | Other | Total |
| Permanent Employees | 39.58% | 56.81% | 0 | 40.35% |
| Permanent Workers | 46.61% | 33.33% | 0 | 46.15% |

| | Turnover rate in year prior to the previous FY23 | | | |
|---|---|---|---|---|
| | Male | Female | Other | Total |
| Permanent Employees | 37% | 42.5% | 0 | 37.5% |
| Permanent Workers | 56% | 13% | 0 | 53.1% |

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

**24. (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. | Sigachi US INC | Subsidiary | 100% | No |
| 2. | Sigachi MENA FZCO | Subsidiary | 100% | No |
| 3. | Trimax Bio Sciences Pvt. Ltd | Subsidiary | 80% | No |

## V. CSR Details

**25.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes

(ii) Turnover (in ₹): 4,07,83,30,078

(iii) Net worth (in ₹): 5,59,65,98,540

## VII. Transparency and Disclosure Compliances

### 26. 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/NA) | (If Yes, then provide web-link for grievance redress policy) | FY (2024-25) | | | FY (2023-24) | | |
|---|---|---|---|---|---|---|---|---|
| | | | 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, The Company has a robust grievance redressal mechanism in place, guided by the Companies Act,2013. It encourages all the stakeholders to report genuine concerns about the company's conduct. The policy safeguards employees from victimisation for raising genuine complaints. It covers a wide range of issues, including misuse of authority, fraud, violation of company rules and employee misconduct. This mechanism ensures a fair, transparent and ethical work environment | . Web link: https://sigachi.com/Policies/15.pdf | 0 | 0 | - | 0 | 0 | - |
| Investors (other than shareholders) | | | 0 | 0 | - | 0 | 0 | - |
| Shareholders | | | 1 | 0 | The Company resolved the complaint ensuring transparency and accountability. | 0 | 0 | - |
| Employees and workers | | | 57 | 0 | The Company resolved the complaint ensuring transparency and accountability. - | 42 | 0 | The Company resolved the complaint ensuring transparency and accountability. |
| Customers | | | 39 | 0 | | 27 | 0 | |
| Value Chain Partners | | | 0 | 0 | - | 0 | 0 | - |
| Others | | | 0 | 0 | - | 0 | 0 | - |

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

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

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1. | Energy and Emissions Management | Risk and Opportunity | **Risk:** As a pharmaceutical manufacturing company, our operations are energy-intensive and contribute to greenhouse gas emissions. Effective energy and emissions management is critical for ensuring regulatory compliance in India and global markets such as the EU, while also reducing production costs and improving process efficiency.<br>**Opportunity:** Implementing energy-efficient technologies and reducing emissions can lower operational costs, enhance compliance, and improve our brand image. It also opens possibilities for incentives and grants for sustainable practices. | **Approach:** We are in the process of exploring energy-efficient technologies and targeted emission reduction strategies across our manufacturing units, operations, and facilities. These initiatives are designed to significantly lower our greenhouse gas (GHG) emissions while enhancing overall operational efficiency. By adopting advanced energy management systems and optimizing process-level energy consumption, we aim to reduce our carbon footprint and transition toward more sustainable production practices.<br>**Goals:** Reduce Energy Consumption Intensity by 20% by 2030.<br>Reduce Coal Consumption Intensity by 20% by 2026 and 30% by 2030. | **Risk:** Negative (higher costs, regulatory penalties if unmanaged)<br>**Opportunity:** Positive (cost savings, incentives, brand value) |
| 2. | Water Management | Risk and Opportunity | **Risk:** Water scarcity, regulatory pressure, and improper water disposal can lead to operational disruptions, penalties, and reputational harm.<br>**Opportunity:** Efficient water usage, recycling, and responsible water management reduces costs and enhance brand credibility. | **Approach:**<br>1) The Company is deeply committed to minimizing its environmental footprint through strategic and sustainable water management practices.<br>2) To support this commitment, Sigachi has a well-established water treatment infrastructure across all its facilities, comprising Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Mechanical Vapour Recompression (MVRE) systems. These systems are further enhanced by the integration of Reverse Osmosis (RO) Recovery Systems, enabling the effective treatment and reuse of effluents.<br>**Goals:** 30% Reduction in Freshwater Consumption Intensity by 2032.<br>10% Increase in Amount of Water Recycled by 2028. | **Risk: Negative** (operational downtime, non-compliance costs)<br>**Opportunity: Positive** (cost savings, sustainable credentials) |
| 3. | Waste Management | Risk and Opportunity | **Risk:** Inadequate waste management may cause environmental pollution, regulatory violations, legal penalties, and deterioration of trust within the community. It also contributes to inefficiencies and increased disposal costs.<br>**Opportunity:** Effective waste management can lower disposal costs, extract value from waste, enhance the company's environmental reputation, and promote circular economy practices like recycling and waste-to-energy initiatives. | Source-level segregation of hazardous and non-hazardous waste is done at the sites.<br>The company ensures that hazardous and non-hazardous wastes are meticulously segregated at their source and securely stored in dedicated segregated areas within its premises. These wastes are then responsibly dispatched to State Pollution Control Board, authorized vendors and recycling entities, for sustainable disposal, thereby contributing to a robust and sustainable waste management system. | **Negative – Potential** fines, environmental liabilities, and increased operational costs due to non-compliance and inefficiencies. |

| 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) |
|---|---|---|---|---|---|
| | | | | **Goals:**<br>• 20% reduction in landfill waste intensity by 2028.<br>• Sustainable Processing of 100% of our input packaging material by allying with authorized vendors in FY 2026<br>• 30% reduction in landfill waste intensity by 2032. | **Positive** – Cost savings, resource recovery, brand enhancement, and innovation-driven efficiency gains. |
| 4. | Human Capital and Management | Opportunity | **Opportunity:**<br>Effective human capital management through talent acquisition, development, and retention is critical to employee engagement, productivity, and long-term performance. Continuous skill development, focus on well-being, and inclusion build a resilient, future-ready workforce that supports innovation and sustained growth. | Sigachi adopts a structured and proactive approach to mitigate risks related to talent shortages, employee disengagement, and performance misalignment. The company maintains a robust talent acquisition framework supported by detailed job descriptions and multi-channel sourcing to ensure timely hiring. To prevent disruptions from offer declines or attrition, a strong candidate pipeline is continuously developed.<br>Employee experience is managed holistically through a comprehensive HRMS, people-centric practices, and a transparent performance management system. Employees are guided to set SMART goals aligned with organizational priorities, supported by regular feedback, mentoring, and coaching from their reporting managers.<br>To address succession and capability risks, Sigachi emphasizes leadership competencies and core values during performance evaluations. A structured 9-box performance-potential grid is used for middle management and above, enabling the company to align talent with career growth plans and drive continuous development. This integrated approach ensures workforce stability, capability enhancement, and long-term organizational resilience.<br>• Annual measurement of employee satisfaction through internal surveys and third-party (GPTW) assessments, with satisfaction levels consistently above 88%. Awards, training, career development. | **Positive** – Results in higher employee satisfaction, improved retention, greater innovation, and reduced hiring and training costs. It also builds a resilient and future-ready workforce that contributes to business growth and competitive advantage. |

| 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. | Employee Health, Safety and Well-being | Risk and Opportunity | **Risk:** Accidents, unsafe conditions, and poor well-being can lead to downtime, legal liability, and reputational loss.<br>**Opportunity:** A safe workplace increases employee morale, loyalty, and productivity. | Sigachi, certified as a Great Place to Work, promotes a workplace where employees feel recognized and valued. The Company upholds rigorous Environment, Health, and Safety (EHS) standards across all its operations, governed by a comprehensive EHS policy that reflects its commitment to safeguarding people and the planet. This policy is uniformly applicable to all personnel—including permanent employees, contractual workers, and on-site contractors-ensuring that every individual is trained in occupational health practices, safety procedures, specific operational hazards.<br>The company's manufacturing facilities comply with ISO 45001 standards, bolstered by robust Environment Health and Safety (EH&S) systems. To continually enhance safety performance, the company conducts regular safety assessments, benchmarked against international standards | **Risk: Negative** (legal penalties, employee downtime)<br>**Opportunity:** Positive (improved performance, lower absenteeism) |
| 6. | CSR & Community Engagement | Opportunity | **Opportunity:** Aligned CSR activities can create long-term value, build partnerships, and contribute to sustainable development goals. | **Approach:** Sigachi focuses on healthcare, education, and livelihood support in alignment with its CSR policy. We collaborate with local stakeholders and trusted NGOs for impact-driven initiatives.<br>Our key CSR partners and initiatives include:<br>- Aga Khan Rural Support Programme (India) – AKRSPI: Empowering women and tribal communities through integrated programs in kitchen gardens, renewable energy, and better governance. Health campaigns and leadership training enhanced community well-being, while efforts in sanitation, clean water, and plantation drives promoted ecological responsibility and local empowerment.<br>- Mauna Dhwani Foundation: Empowering tribal women by providing livelihood opportunities via stitching units and skill development, focusing on women empowerment, economic resilience and sustainable livelihoods.<br>- Vision Spring Foundation: Enhancing access to vision care under the "Clear Vision Nation" initiative, by improving access to eye care for school children in India, enhancing education and well being through better vision. | **Opportunity: Positive** (community trust, social license, brand value) |

| 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) |
|---|---|---|---|---|---|
| | | | | Sigachi also organizes community engagement activities such as blood donation drives, Environment Day celebrations, and Daan Utsav to foster a culture of social responsibility and collective well-being. | |
| 7. | Business Ethics | Risk | **Risk:**<br>Corruption, conflicts of interest, and unethical practices can result in legal penalties, reputational damage, and stakeholder disengagement. | **Approach:**<br>The Company's Code of Business Ethics and Conduct (COBEC) applies uniformly to all Directors and employees across its corporate offices, subsidiaries, and manufacturing facilities. This code serves as a cornerstone of ethical governance, providing a clear framework for responsible decision-making, fostering stakeholder confidence, and safeguarding the Company's long-term interests.<br>COBEC mandates strict compliance with anti-bribery, anti-corruption, and legal obligations. The Company has institutionalized this commitment through the adoption of a comprehensive Code of Conduct, an Anti-Corruption Policy, and a robust Whistleblower Mechanism that ensures transparency and accountability at all levels.<br>Ethical expectations extend beyond internal operations, with all suppliers, contractors, and service providers required to adhere to formal Supplier and Service Provider Codes of Conduct. These standards are reinforced through regular training programs and internal audits, promoting a culture of integrity across the value chain. | **Risk: Negative** (legal liability, stakeholder distrust); |

| 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. | Risk Management and Business Continuity | Risk and Opportunity | **Risk:** The company faces multiple categories of risk – operational, compliance, strategic, and financial. Failure to proactively manage these risks may result in production downtime, legal penalties, safety incidents, and long-term business disruption.<br>**Opportunity:** Effective risk management and continuity planning allow the company to anticipate and prepare for emerging threats while identifying opportunities to enhance resilience, sustainability, and global competitiveness. | Inventory Management: Maintain adequate inventories to buffer against input cost fluctuations. - Pricing Strategy: Apply dynamic pricing based on currency trends to protect margins. - Production Risk Mitigation: Automate systems, implement strict safety protocols, and manage labor effectively. - Operational Risk Management: Invest in safety infrastructure, develop contingency plans, and strengthen incident response mechanisms. - Compliance Risk Control: Regularly update regulatory processes and proactively plan facility upgrades. - Strategic Risk Mitigation: Build robust infrastructure and enforce strict quality control systems.<br>Currency-Linked Expansion Strategy:<br>Capitalize on favourable currency movements to expand into international markets and diversify global operations.<br>Sustainable Manufacturing Practices:<br>Upgrade Effluent Treatment Plants (ETPs) and enforce strict regulatory compliance to strengthen sustainability credentials. Implement preventive maintenance across all production units to ensure efficiency and minimize downtime.<br>Resilient Supply Chain Management:<br>Strengthen procurement by diversifying the supplier base and maintaining inventory buffers to mitigate short-term supply disruptions.<br>Operational Excellence:<br>Boost productivity and operational resilience through robust safety protocols and proactive labor engagement. Conduct regular safety drills, compliance audits, and enforce standardized operating procedures (SOPs).<br>Regulatory Compliance Leadership:<br>Sustain a strong compliance culture by staying ahead of regulatory developments, enhancing facilities, tracking ESG metrics, and conducting periodic internal and external audits. | **Negative** – Operational disruptions, regulatory fines, safety incidents, and infrastructure failures can lead to significant financial losses, reputational damage, and stakeholder distrust.<br>**Positive** – Strategic investment and proactive planning lead to business resilience, cost optimization, market expansion, and improved stakeholder confidence. |

| 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) |
|---|---|---|---|---|---|
| 9. | Regulatory & Ethical Compliance | Risk and Opportunity | **Risk:** Non-compliance may lead to fines, license cancellations, or reputational damage.<br>**Opportunity:**<br>Strong compliance builds credibility and enables seamless operations. | **Approach:**<br>The Company ensures alignment with evolving regulations through regular legal updates, internal compliance audits, and third-party reviews. A Code of Business Ethics, applicable to all employees and stakeholders, guides responsible conduct. Periodic training and awareness sessions are conducted to strengthen compliance culture. ESG disclosures and reporting are carried out in line with evolving regulatory requirements, supported by robust systems to ensure accuracy and transparency. | **Risk: Negative** (fines, sanctions)<br>**Opportunity:** Positive (seamless functioning, enhanced credibility) |
| 10. | Diversity, Equity & Inclusion (DEI) | Opportunity | **Opportunity:**<br>A diverse, equitable, and inclusive workforce enhances innovation, strengthens team performance, and enables better decision-making by integrating varied perspectives. Inclusive practices also foster employee satisfaction, improve retention, and enhance the company's reputation among stakeholders, including investors, customers, and future talent. | Sigachi is actively working to embed Diversity, Equity, and Inclusion (DEI) principles across its workforce and organizational culture.<br>The Company is focused on enhancing gender diversity through strategic hiring initiatives, internal sensitization programs, and inclusive communication practices that foster equal opportunity.<br>Sigachi is in the process of revamping its HR policies to promote greater inclusion of underrepresented groups—particularly women and persons with disabilities (PWDs)—across various roles and business functions.<br>Goal: Achieve a 10% increase in women's representation in the total workforce compared to the current year's levels.<br>Ensure an inclusive workforce by taking steps to include individuals with disabilities.<br>To build a more inclusive talent pipeline, the Company is also exploring non-traditional entry pathways, such as apprentice hiring and targeted recruitment for positions where diversity has historically been limited.<br>DEI initiatives are further reinforced through ongoing employee awareness and training programs, aimed at cultivating a workplace that is respectful, inclusive, and empowering for all employees. | **Positive** – A more inclusive workplace leads to improved employee engagement, reduced attrition, and greater innovation. It also strengthens the employer brand and supports regulatory, and stakeholder expectations related to social performance. |
| 11. | Innovation Management & Investment in R&D | Opportunity | **Opportunity:**<br>Innovation is crucial for product differentiation, market leadership, and operational efficiency. Investing in R&D enables competitiveness, sustainability, and adaptability. | **Approach:**<br>Focus on in-house R&D, and pilot programs to enhance process and product innovation. Sigachi has set a forward-looking target of scaling its innovation engine by enhancing R&D infrastructure and increasing investment by 30% by FY28, with a focus on developing sustainable APIs and Excipients. | **Opportunity: Positive** (market expansion, efficiency, cost savings) |

| 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) |
|---|---|---|---|---|---|
| 12. | Information Security, Cybersecurity & Data Privacy | Risk | **Risk:** With increasing digitalization and interconnected systems, data security has become a significant area of concern for business continuity and stakeholder trust. Risk: Cyberattacks and data breaches can result in operational disruption, legal penalties, data loss, and reputational harm. It is considered a material issue due to its growing relevance, even though stakeholder pressure remains moderate. | **Approach:** We have implemented a centralized, multi-layered cybersecurity framework to protect our digital infrastructure and sensitive information. Key focus areas include: **Network Security:** Firewalls and continuous traffic monitoring are used to prevent unauthorized access, malicious activity, and cyber threats, in line with defined security protocols. **Endpoint Protection:** All user systems and laptops are secured with centralized endpoint protection that enables real-time threat detection, malware and ransomware defence, device control, and web filtering. **Email Security:** Corporate email communications are safeguarded through advanced security measures including spam filtering, threat protection, email encryption, and archiving capabilities. | **Risk: Negative** (data breach cost, legal consequences, stakeholder trust erosion) |
| 13. | Operational Health and Safety | Risk and Opportunity | **Risk :** Inadequate health and safety practices can lead to workplace accidents, injuries, and regulatory non-compliance, resulting in legal liabilities, operational disruptions, and reputational damage. It may also reduce employee morale and trust, impacting productivity and retention. **Opportunity:** Strong health and safety systems help prevent accidents, protect employee well-being, and ensure regulatory compliance. They also improve workforce morale, productivity, and loyalty, while strengthening stakeholder trust and positioning the Company as a responsible and reliable business partner. | The Company maintains stringent standards in Environment, Health, and Safety (EHS) throughout its organization and facilities, guided by a comprehensive EHS policy. This policy applies to all personnel, encompassing permanent staff and contractors, and ensures they receive training on occupational health, safety protocols, specific hazards, and potential hazardous situations. The company's manufacturing facilities comply with ISO 45001 standards, bolstered by robust Environment Health and Safety (EH&S) systems. To continually enhance safety performance, the company conducts regular safety assessments, benchmarked against international standards | **Risk (Negative):** improved employee productivity, reduced downtime, stronger stakeholder trust, enhanced brand reputation **Opportunity (Positive):** legal liabilities, production halts, employee attrition, erosion of profitability |
| 14. | Responsible Procurement and Supply Chain Management | Risk and Opportunity | **Risk:** Supply chain disruptions, non-compliance by vendors, or unethical sourcing practices can lead to reputational harm, legal penalties, and operational inefficiencies. Weak supplier ESG performance may expose the company to environmental and social risks, impacting customer trust and market access. Opportunity: A responsible and sustainable supply chain enhances business continuity, builds stakeholder confidence, strengthens brand reputation, and ensures compliance with global sustainability standards. It also supports cost efficiency and long-term resilience. | **Approach:** The Company is strengthening supplier engagement through ESG due diligence, periodic assessments, and audits. Vendor Code of Conduct and procurement policies ensure suppliers adhere to ethical, environmental, and social standards. Preference is given to suppliers with certifications (e.g., FSC, ISO, Eco-labels) and local sourcing where feasible. Supplier training and capacity-building initiatives are being expanded to improve sustainability practices across the value chain. | **Risk (Negative):** Increased costs, penalties, reputational loss, supply disruptions if non-compliance persists. **Opportunity (Positive)**: Cost savings through efficiency, improved resilience, stronger supplier relationships, enhanced brand reputation, and access to new markets. |

## 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. The National Guidelines for Responsible Business Conduct (NGRBC), as prescribed by the Ministry of Corporate Affairs advocates nine Principles referred to as P1-P9 given below:

| | |
|---|---|
| **P1** | Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable |
| **P2** | Businesses should provide goods and services in a manner that is sustainable and safe |
| **P3** | Businesses should respect and promote the well-being of all employees, including those in their value chains |
| **P4** | Businesses should respect the interests of and be responsive towards all its stakeholders |
| **P5** | Businesses should respect and promote human rights |
| **P6** | Businesses should respect and make efforts to protect and restore the environment |
| **P7** | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent |
| **P8** | Businesses should promote inclusive growth and equitable development |
| **P9** | Businesses should engage with and provide value to their consumers in a responsible manner |

| 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 | For a comprehensive understanding of the company's policies, kindly follow this link: https://sigachi.com/investors/corporate-governance/#1619014285391-efc2c212-9022<br><br>**Please find all our policies below:**<br>1. CODE OF CONDUCT FOR BOARD OF DIRECTORS AND SENIOR MANAGEMENT<br>2. DIVIDEND DISTRIBUTION POLICY<br>3. FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION<br>4. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS<br>5. NOMINATION & REMUNERATION POLICY<br>6. POLICY FOR LEAK OF UNPUBLISHED PRICE SENSITIVE INFORMATION<br>7. POLICY FOR PREVENTION OF SEXUAL HARASSMENT<br>8. POLICY ON DISCLOSURE OF MATERIAL EVENTS OR INFORMATION<br>9. POLICY ON PRESERVATION OF DOCUMENTS<br>10. CSR POLICY<br>11. VIGIL MECHANISM POLICY<br>12. RISK MANAGEMENT PLAN<br>13. SUCCESSION POLICY<br>14. CONTENT ARCHIVING POLICY<br>15. POLICY ON BOARD DIVERSITY<br>16. POLICY ON RELATED PARTY TRANSACTIONS & ITS MATERIALITY<br>17. PREVENTION OF INSIDER TRADING<br>18. POLICY ON ENERGY AND EMISSION<br>19. POLICY ON CODE OF BUSINESS CONDUCT AND ETHICS<br>20. POLICY ON RESPONSIBLE CONSUMPTION,PRODUCTION AND DISPOSAL<br>21. POLICY ON SUPPLIER CODE OF CONDUCT<br>22. POLICY ON WATER MANAGEMENT<br>23. POLICY ON RESPONSIBLE CONSUMPTION PRODUCTION AND DISPOSAL<br>24. POLICY FOR DETERMINING MATERIAL SUBSIDIARY<br>25. POLICY FOR DETERMINING MATERIALITY FOR DISCLOSURES | | | | | | | | |
| 2. | | Whether the entity has translated the policy into procedures. (Yes / No/ NA) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

| Disclosure Questions | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 9001: 2015, KOSHER certified, Halal | HACCP, ISO 14001, ISO 9001:2015, GMP (Good Manufacturing Practice), FSSC 22000, COSMOS, USFDA, KOSHER certified, HALAL, FSSAI/GAIN | Great Place to work, ISO 45001 | - | EXCiPACT GMP | EXCiPACT GMP, SGMP, ISO 14001 | HACCP, IPEC guidelines | CEP 2014-097 | ISO 9001: 2015, CEP 2014-097, FSSAI, GMP |
| 5. | Specific commitments, goals and targets set by the entity with defined timelines, if any. | Sigachi Industries Limited is committed to advancing its Environmental, Social, and Governance (ESG) objectives, with a focus on reducing environmental impact, enhancing employee well-being, and fostering sustainable growth. The company has set specific goals, including reducing energy consumption intensity, improving water and waste management, and strengthening community engagement, with a revised baseline year of 2023 to ensure robust and accurate tracking. Key targets include:<br><br>**ENVIRONMENT**<br>Energy and Emissions:<br>1. 20% reduction in energy consumption<br>Target Year: 2032<br><br>**Water:**<br>1. 1. 30% reduction in freshwater consumption intensity<br>Target Year: 2032<br><br>**Material:**<br>1. 100% sustainable processing of our input raw packaging material by allying with authorized vendors.<br>Target Year: 2028<br><br>**Waste:**<br>1. 20% reduction in solid waste intensity going to landfill<br>Target Year: 2028<br><br>**SOCIAL**<br>Employee Safety and Well-Being:<br>1. Achiever zero major and minor accidents across all production facilities by establishing, communicating, and training employees on well-defined standard operating procedures (SOPs)<br>Target Timeline: YoY<br>2. Giving Back to Community<br>Target 40% or more employees to participate up to 8 hrs annually in community engagement.<br>Target Timeline: YoY<br>3. Diversity, Equity and Inclusion<br>10% increase in women's representation in our total workforce.<br>Target Timeline: YoY<br><br>**GOVERNANCE**<br>1. Cybersecurity<br>Implement a robust data privacy and cybersecurity framework to safeguard sensitive information and ensure compliance with applicable laws and regulations.<br>Target Timeline: YoY<br>2. ESG Reporting and Disclosures<br>Publish a standalone sustainability report with increased environmental data transparency.<br>Target Timeline: YoY<br>3. Responsible Sourcing<br>Establish a process to ensure suppliers compliance to code of conduct.<br>Target Timeline: YoY | | | | | | | | |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

FY25 marks our second year of formal sustainability disclosures, enabling us to build on the foundation established in FY24. Our commitments across energy, emissions, water, waste, social and government inclusion are now being tracked with greater consistency.

While overall production volumes rose sharply driving higher absolute energy consumption, emissions, and waste generation, our efficiency metrics highlight steady progress toward medium- and long-term targets.

**Key Performance Outcomes (FY24 vs. FY25):**

- Energy Efficiency: Energy intensity improved from 22.95 GJ/MTPA in FY24 to 20.93 GJ/MTPA in FY25, reflecting operational efficiency gains and enhanced energy management practices.
- Water Stewardship (Revenue Basis): Water intensity per rupee of turnover reduced from 0.00001746 in FY24 to 0.00001253 in FY25, showing more efficient water use relative to economic output.
- Water Stewardship (Output Basis): Water intensity in terms of physical output improved from 4.07 in FY24 to 2.64 in FY25, underscoring stronger circular practices and reuse efforts across facilities.
- Emissions: In FY25, Scope 1 and 2 emission intensity per rupee of turnover was recorded at 0.00001242, compared to 0.00001014 in FY24. The change is largely linked to increased production volumes, higher fuel usage, and variations in the energy mix. While absolute emissions rose in line with business growth, the company is strengthening its focus on energy efficiency and renewable sourcing to progressively reduce emission intensity over time.

**Overall Assessment:**
The production scale-up, while positive from a business standpoint, resulted in emissions and waste generation rising in tandem with production expansion. However, on an intensity basis, energy and water efficiency improved significantly, confirming that our sustainability strategy is working as intended. The variance in emission intensity highlights the need for accelerated decarbonisation efforts, with a focus on advanced energy efficient technologies and enhancing process optimisation.

None of our long-term targets are off track. Detailed target-wise disclosures, including corrective actions where needed, will be provided in subsequent reporting cycles.

## Governance, leadership and oversight

**7. 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)**

At Sigachi, we view sustainability not as a compliance requirement, but as a core driver of long-term business resilience. Our efforts in FY25 have been guided by the belief that growth and responsibility must go hand in hand... Our key ESG challenges include reducing environmental impact and enhancing supply chain sustainability, which we address through various initiatives. We are actively investing in advanced energy-efficient technologies, enhancing process optimisation, and embedding best practices across our operations. These initiatives are aimed at progressively improving resource efficiency and lowering our environmental footprint, without compromising business growth.

Looking ahead, we remain committed to strengthening our ESG practices, building safer and more inclusive workplaces, and creating shared value for our stakeholders. Our focus is on continuous improvement - learning from challenges, setting higher benchmarks, and ensuring that Sigachi contributes meaningfully to a sustainable future.

By leveraging advanced manufacturing and transparent governance, we mitigate risks and create value for stakeholders. Our sustainability journey is transparently reported through SEBI's BRSR framework, reinforcing trust and driving our commitment to a sustainable future.

**8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

Name: Mr. Amit Raj Sinha
Designation: Managing Director & CEO
DIN: 01263292

**9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If yes, provide details.**

Yes, The Audit Committee is responsible for ESG targets, strategies and reporting.

**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 | | | | | | | | | Frequency (Annually / Half yearly /Quarterly/ Any other-please specify) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | Board Committees | | | | | | | | | Annually | | | | | | | | |
| Description of other committee for performance against above policies and follow up action | N/A | | | | | | | | | N/A | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances | Board Committees | | | | | | | | | Annually | | | | | | | | |
| Description of other committee for compliance with statutory requirements of relevance to the principles and rectification | N/A | | | | | | | | | N/A | | | | | | | | |

**11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If Yes, Provide name of the agency:**

No

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|
| Sigachi Industries has not yet engaged an external agency for independent assessment of its policies but is actively exploring the avenue to enhance policy evaluation, reinforcing our commitment to robust ESG practices. | | | | | | | | |

**12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:**

| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| The entity does not consider the Principles material to its business (Yes/No) | N/A | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

## ESSENTIAL INDICATORS

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

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 | 6 | P1,P2,P4,P6,P7,P8 | 100% |
| Key Managerial Personnel | 5 | P1,P2,P3,P4,P5,P6,P7,P8,P9 | 100% |
| Employees other than BoD and KMPs | 616* | P1,P2,P4,P5,P6 | 92% |
| Workers | | P1,P3,P5,P6 | 91% |

*The BOD's and KMP's are briefed on the sustainability initiatives of the company periodically to enable them to make well informed decision making, they are equipped with the updates/developments at the global level and industry scenario including the necessary legislation.

**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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Sigachi Industries Limited, including its directors and Key Managerial Personnel, has not been subject to any fines, penalties, punishments, awards, compounding fees, or settlement amounts in proceedings with regulators, law enforcement agencies, or judicial institutions during the financial year, as per the materiality thresholds specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Hence, no such disclosures are applicable.

**Monetary**

**Details of penalty or fine**

| Sr. No. | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|---|---|---|---|---|---|
| N/A | | | | | |

**Details of settlement**

| Sr. No. | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|---|---|---|---|---|---|
| N/A | | | | | |

**Details of compounding fee**

| Sr. No. | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? |
|---|---|---|---|---|---|
| N/A | | | | | |

| Non- Monetary | | | | |
|---|---|---|---|---|
| **Details of imprisonment** | | | | |
| **Sr. No.** | **NGRBC Principle** | **Name of the regulatory/ enforcement agencies/ judicial institutions** | **Brief of the Case** | **Has an appeal been preferred? (Yes/No)** |
| N/A | | | | |

| **Punishment** | | | | |
|---|---|---|---|---|
| **Sr. No.** | **NGRBC Principle** | **Name of the regulatory/ enforcement agencies/ judicial institutions** | **Brief of the Case** | **Has an appeal been preferred? (Yes/No)** |
| N/A | | | | |

**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**

| Sr. No. | Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|---|---|---|
| N/A | | |

**4. Does the entity have an anti-corruption or anti-bribery policy? (Y/N/NA) If yes, provide details in brief. Provide a web link if the entity has an anti-corruption or anti-bribery policy.**

Yes, Sigachi has an Anti-Bribery & Anti-Corruption Policy. It mandates ethical conduct across all operations, prohibiting bribery, corruption, and facilitation payments, while promoting transparency in gifts, hospitality, and charitable contributions. Applicable to all employees and third parties, it enforces strict compliance, due diligence, and reporting to uphold integrity and prevent misconduct globally.

Please find the web link of the Company's anti-corruption/ anti-bribery policy: https://sigachi.com/Policies/Policy%20on%20Code%20of%20Business%20conduct%20&%20Ethics.pdf

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

Sigachi Industries Limited confirms that no instances of bribery or corruption involving Directors, Key Managerial Personnel, employees, or workers were reported during the financial year or the previous financial year either, and thus, no disciplinary actions by any law enforcement agency were applicable.

| | FY (2024-25) | FY (2023-24) |
|---|---|---|
| Directors | N/A | N/A |
| KMPs | | |
| Employees | | |
| Workers | | |

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

| | FY (2024-25) | | FY (2023-24) | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| 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.**

The Company confirms that no fines, penalties, or actions were imposed by regulators, law enforcement agencies, or judicial institutions related to cases of corruption or conflicts of interest during the financial year. Consequently, no corrective actions were required or undertaken, as the company maintains robust governance practices to prevent such issues.

**8. Number of days of accounts payables**

| | | FY (2024-25) | FY (2023-24) |
|---|---|---|---|
| i) | Accounts payable x 365 days | 1,19,36,57,23,725.55 | 1,00,39,70,09,397.8 |
| ii) | Cost of goods/services procured | 1,95,01,51,887.18026 | 1,46,21,22,719.42322 |
| iii) | Number of days of accounts payables | 61 | 69 |

**9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format**

| Parameter | Metrics | FY (2024-25) | FY (2023-24) |
|---|---|---|---|
| Concentration of Purchases | a. i) Purchases from trading houses | 42,32,03,676.49 | 27,51,43,581.52 |
| | ii) Total purchases | 2,02,19,06,626.34 | 1,44,15,13,996.95 |
| | iii) Purchases from trading houses as % of total purchases | 20.93% | 19.09% |
| | b. Number of trading houses where purchases are made | 34 | 44 |
| | c. i) Purchases from top 10 trading houses | 36,99,93,032 | 26,21,80,615 |
| | ii) Total purchases from trading houses | 42,32,03,676 | 27,51,43,582 |
| | iii) Purchases from top 10 trading houses as % of total purchases from trading houses | 87.43% | 95.29% |
| **Parameter** | **Metrics** | **FY (2024-25)** | **FY (2023-24)** |
| Concentration of Sales | a. i) Sales to dealer / distributors | 2,04,40,53,680 | 1,76,68,85,683 |
| | ii) Total Sales | 4,07,83,30,078 | 3,17,49,96,736 |
| | iii) Sales to dealer / distributors as % of total sales | 50.12% | 55.65% |
| | b. Number of dealers / distributors to whom sales are made | 26 | 47 |
| | c. i) Sales to top 10 dealers / distributors | 1,88,80,53,934 | 1,40,55,71,055 |
| | ii) Total Sales to dealer / distributors | 2,04,40,53,680 | 1,76,68,85,683 |
| | iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors | 92.37% | 79.55% |
| **Parameter** | **Metrics** | **FY (2024-25)** | **FY (2023-24)** |
| Share of RPTs in | a. i) Purchases (Purchases with related parties) | - | - |
| | ii) Total Purchases | 2,02,19,06,626 | 1,44,15,13,997 |
| | iii) Purchases (Purchases with related parties as % of Total Purchases) | - | - |
| | b. i) . Sales (Sales to related parties) | 74,35,54,564 | 50,21,86,000 |
| | ii) Total Sales | 4,07,83,30,078 | 3,17,49,96,736 |
| | iii) Sales (Sales to related parties as % of Total Sales) | 18.23% | 15.82% |
| | c. i) Loans & advances given to related parties | - | - |
| | ii) Total loans & advances | - | - |
| | iii) Loans & advances given to related parties as % of Total loans & advances | - | - |
| | d. i) Investments in related parties | 1,01,69,65,000 | 1,01,69,65,000 |
| | ii) Total Investments made | 1,01,84,65,000 | 1,01,84,65,000 |
| | iii) Investments in related parties as % of Total Investments made | 99.85% | 99.85% |

## LEADERSHIP INDICATORS

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

| Sr. No. | 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 |
|---|---|---|---|
| 1. | 80 | Environmental Impact, Social Responsibility, Governance | 69.60% |
| 2. | 82 | Supplier Code of Conduct | 71.30% |
| 3. | 80 | Ethics | 69.60% |

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

If Yes, provide details of the same.

Yes, The Code of Conduct at Sigachi anticipates that all Personnel, including Members of the Board, will avoid any activity or personal interest that could lead to a conflict of interest. Furthermore, it is explicitly stated that Personnel should not use any information obtained through their position at Sigachi for personal benefit. This underlines the company's commitment to maintaining a high standard of ethical conduct.

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

## 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.**

| | FY (2024-25) | FY (2023-24) | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R & D | 5.09% | 4.47% | Optimize API production by integrating advanced systems and adhering to stringent global regulatory standards |
| Capex | 3.95% | 3.39% | Installation of Trituration system, blending system, Spray drying. Advanced trituration and encapsulation technologies enhance vitamin stability, significantly extending product shelf life and reducing food waste. |

**2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes. Sigachi sources its raw material - wood pulp for our MCC production exclusively from FSC-certified suppliers, ensuring it comes from responsibly managed forests. This reflects our commitment to sustainable forestry, environmental responsibility, and ethical sourcing, while also supporting local communities and preventing deforestation.

Sigachi has an ESG assessment process for suppliers to evaluate and enhance their performance on environmental impact, social responsibility, and governance, based on accurate and verifiable data. Selected suppliers/ vendors are required to sign the Code of Conduct, complete an ESG questionnaire, and submit a Vendor Qualification Form before they are approved as official authorized vendors and before any purchase order is issued. Any violations must be corrected within a defined timeline. Sigachi's Code of Conduct for its Suppliers, outlines expectations for ethical business conduct, respect for human rights, environmental compliance, and workplace safety. It also requires partners to maintain systems for legal compliance, risk management, and continuous improvement.

Sigachi has diversified into APIs and intermediates and there is a plan in place for supplier evaluation to enhance their performance on environmental impact, social responsibility, and governance, based on accurate and verifiable data.

**b. If yes, what percentage of inputs were sourced sustainably?**

100% of the company's key starting Materials(KSM) suppliers strictly follow sustainable methods and meet the standards of Good Manufacturing Practices (GMP). The company regularly conducts audits to ensure the equality and sustainability of their operations.

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

**(a) Plastics (including packaging)**

The recycling and disposal of plastic, including packaging materials, are carried out in full compliance with the Plastic Waste Management Rules and applicable central government regulations. Furthermore, all plastic waste is responsibly routed to certified vendors authorised by the government for environmentally sound recycling and disposal.

**(b) E-waste**

E-waste is responsibly managed through partnerships with government-registered recyclers. Efforts are made to ensure proper disposal and recycling of end-of-life electronic items, thereby promoting circular practices and minimizing environmental impact.

**(c) Hazardous waste**

Hazardous waste is managed in an environmentally responsible manner by ensuring disposal through vendors authorized by the State Pollution Control Board (SPCB). Hazardous wastes are systematically categorized and appropriately stored in specially designated hazardous waste storage areas. These wastes are then disposed of at facilities approved by the Pollution Control Board, strictly adhering to regulatory guidelines.

**(d) Other waste.**

Other non-hazardous waste is systematically collected and sent to authorised recycling partners. This ensures that reusable materials are recovered efficiently, contributing to the reduction of landfill burden and reinforcing Sigachi's commitment to sustainable responsible waste management practices.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).**

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

If not, provide steps taken to address the same.

No, we have not yet made any submissions under the Extended Producer Responsibility (EPR) guidelines to the State Pollution Control Boards. However, waste collection and disposal are managed through vendors who are duly authorized by the SPCB, ensuring compliance with regulatory requirements for waste management.

## 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/NA)**

No, the Company did not undertake a Life Cycle Assessment (LCA) during the reporting period. However, recognizing the significance of LCA in evaluating environmental impacts across the product lifecycle, the Company is actively exploring opportunities to initiate the assessment, with plans to commence the process at the earliest feasible timeline.

If yes, provide details

The entity conducted Life Cycle Perspective/Assessments (LCA)

| Sr. No. | 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. |
|---|---|---|---|---|---|---|---|
| N/A | | | | | | | |

**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.**

Action taken to mitigate significant social or environmental concerns and/or risks arising from production or disposal of products / services

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---|---|---|
| N/A | | |

**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).**

| Indicate input material | Recycled or re-used input material to total material | |
|---|---|---|
| | FY25 Current Financial Year | FY24 Previous Financial Year |
| In the context of pharmaceutical industry, the Company maintains stringent standards to prevent contamination. The nature of its products necessitates the use of fresh input materials in the manufacturing process, making the use of recycled or reused material is not applicable. Additionally, the company is following good manufacturing practices (GMP) in the operations, enabling it to optimise resources to the greatest extent possible. | | |

**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:**

| | FY25 Current Financial Year | | | FY24 Previous Financial Year | | |
|---|---|---|---|---|---|---|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | N/A, the Company does not reclaim any of the products and packaging material at end of life of products. | | | | | |
| E-waste | | | | | | |
| Hazardous waste | | | | | | |

| | Name Of Other Waste | FY25 Current Financial Year | | | FY24 Previous Financial Year | | |
|---|---|---|---|---|---|---|---|
| | | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Other waste | N/A, the Company does not reclaim any of the products and packaging material at end of life of products. | | | | | | |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---|---|
| N/A, the Company does not reclaim any of the products and packaging material at end of life of products. | |

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

## ESSENTIAL INDICATORS

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

| Category | Total (A) | % of employees covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | 1,050 | 1,050 | 100 | 1,050 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 45 | 45 | 100 | 45 | 100 | 45 | 100 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,095** | **1,095** | **100** | **1095** | **100** | **45** | **100** | **0** | **0** | **0** | **0** |
| **Other than permanent employees** | | | | | | | | | | | |
| Male | 13 | 13 | 100 | 13 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 13 | 13 | 100 | 13 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Category | Total (A) | % of workers covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | 388 | 388 | 100 | 388 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 24 | 24 | 100 | 24 | 100 | 24 | 100 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **412** | **412** | **100** | **412** | **100** | **24** | **100** | **0** | **0** | **0** | **0** |
| **Other than permanent workers** | | | | | | | | | | | |
| Male | 252 | 252 | 100 | 252 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 35 | 35 | 100 | 35 | 100 | 35 | 100 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **287** | **287** | **100** | **287** | **100** | **35** | **100** | **0** | **0** | **0** | **0** |

Note: Laborers employed through contractors and their subcontractors have been classified as workers. These workers are not on the direct payroll of the Company.

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers) | 2.14% | 1.91% |
| ii) Total revenue of the company | 422.38 Cr. | 329.07 Cr. |
| iii) Cost incurred on wellbeing measures as a % of total revenue of the company | 0.19% | 0.60% |

**2. Details of retirement benefits**

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

**Details of Other Retirement benefits**

| Sr. No | Name of Benefits | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|---|
| | | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| 1 | GTLI/WC | 100 | 100 | Yes | 0 | 0 | N/A |

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

Yes, the Company's locations are equipped with facilities to support employees and workers with disabilities. Provisions include ramps, lifts, guard rails for safe and convenient access, and specially designed washrooms, along with other accommodations to ensure an inclusive and barrier-free workplace.

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

Yes, In the Equal Opportunity Policy, the company outlines a commitment to non-discrimination. This commitment ensures equal opportunities for all employees, irrespective of race, colour, religion, sex, national origin, ancestry, age, marital status, sexual orientation, or disability.

Web-link to the policy: https://www.sigachi.com/Policies/EQUAL%20EMPLOYMENT%20OPPORTUNITY%20POLICY.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 | 100% | 100% | 100% | 100% |
| Female | 100% | 100% | 100% | 100% |
| Other | 0 | 0 | 0 | 0 |
| **Total** | **100%** | **100%** | **100%** | **100%** |

**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? (Yes/No) If yes, give details of the mechanism in brief.**

| If yes, give details of the mechanism in brief. | Yes/No | (If Yes, then give details of the mechanism in brief) |
|---|---|---|
| Permanent Workers | Yes | Upholding the principles of natural justice, the company ensures that minor grievances are settled internally. For complex grievances, an independent investigation is conducted with the assistance of an external legal counsel aiming for an amiable resolution of the grievance. |
| Other than Permanent Workers | | |
| Permanent Employees | | |
| Other than Permanent Employees | | |

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Total employees/ workers in respective category (A) | No.of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No.of employees / workers in respective category,who are part of association(s) or Union (D) | % (D / C) |
| **Total Permanent Employees** | N/A as Sigachi Industries Limited does not currently have any employees or workers who are members of associations or unions recognized by the company. | | | | | |
| Male | | | | | | |
| Female | | | | | | |
| Other | | | | | | |
| **Total Permanent Workers** | | | | | | |
| Male | | | | | | |
| Female | | | | | | |
| Other | | | | | | |

**8. Details of training given to employees and workers:**

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| **Employees** | | | | | | | | | | |
| Male | 1063 | 1006 | 94.6 | 952 | 89.55 | 955 | 888 | 93 | 945 | 99 |
| Female | 45 | 42 | 93.33 | 39 | 86.66 | 44 | 38 | 86 | 40 | 91 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1108** | **1,048** | **94.58** | **991** | **89.44** | **999** | **926** | **93** | **985** | **99** |
| **Workers** | | | | | | | | | | |
| Male | 640 | 601 | 93.90 | 610 | 95.31 | 414 | 393 | 95 | 385 | 93 |
| Female | 59 | 54 | 91.52 | 56 | 94.91 | 15 | 11 | 70 | 12 | 81 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **699** | **655** | **93.83** | **666** | **95.41** | **429** | **404** | **94** | **397** | **93** |

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B/A) | Total (D) | No. (E) | % (E / D) |
| **Employees** | | | | | | |
| Male | 1,063 | 1,063 | 100 | 955 | 955 | 100 |
| Female | 45 | 45 | 100 | 44 | 44 | 100 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,108** | **1,108** | **100** | **999** | **999** | **100** |
| **Workers** | | | | | | |
| Male | 640 | 640 | 100 | 414 | 414 | 100 |
| Female | 59 | 59 | 100 | 15 | 15 | 100 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **699** | **699** | **100** | **429** | **429** | **100** |

**10. Health and safety management system:**

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

Yes. The company has implemented an occupational health and safety management system on all production plants and project sites. The coverage is 100% of entity and it includes both regular employees and contractors.

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

The work related hazards are identified, assessed and controlled through "Hazard identification & Risk Assessment" HIRA process. Standard trainings are followed, and qualitative risk assessment techniques are employed for individual activities within the unit.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

Yes. Regular safety trainings and toolbox talks are conducted within the unit. This ensures that all personnel are well informed about the necessary measures to prevent, avoid and respond to any work-related hazards or accidents. The company adheres to a strict reporting protocol, with all incidents documented as per Form-4.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes, every individual working within the company is covered by health insurance. This coverage is comprehensive and not limited to injuries sustained during occupational activities. The company ensures this as part of its commitment to the well-being of its personnel.

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

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

*including in the contract workforce

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

The Company is committed to upholding high standards of Environment, Health & Safety (EHS) and sustainability across its operations. Any lapse in these areas can result in regulatory non-compliance, reputational damage, and business disruptions, thereby impacting long-term sustainability.

The Company's occupational health and safety management system is certified under ISO 45001:2018, reflecting its structured approach to managing workplace safety risks. A cross-functional team drives safety initiatives across all factory units in alignment with defined health and safety objectives. The Company places strong emphasis on the safety, health, and well-being of all employees, contract workers, and local communities.

Key initiatives include:

- Proactive risk assessments and safety planning
- Regular toolbox talks and safety training sessions
- Active involvement of employees through consultation and participation
- Deployment of safety officers at all manufacturing units and project sites
- Provision of Personal Protective Equipment (PPE) to all workers

An internal EHS policy governs safe work practices and applies to both employees and suppliers. To ensure continued compliance and improvement, the Company conducts regular internal and external safety audits in line with the EHS Management System and ISO 45001:2018 requirements.

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

| | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| **Working Conditions** | 0 | 0 | - | 0 | 0 | - |
| **Health & Safety** | 0 | 0 | - | 0 | 0 | - |

**14. Assessments for the year:**

| | % 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.**

The company has implemented 'Safety Observations' to spot unsafe practices and conditions at the workplace, urging employees to voice any safety worries. The company scrutinises incident investigations to implement corrective actions and avert future incidents. All production sites keep track of incident reports and safety adherence. The company carries out risk evaluations and regular reviews, with Corrective and Preventive Actions (CAPAs) implemented across teams based on the results of investigations.

## 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.**

   In compliance with statutory regulations, the company diligently ensures the deduction and deposit of dues, which include EPF, ESI, PT, Gratuity and Labour Welfare Fund. Furthermore, on a monthly basis, confirmations are obtained from both customers and suppliers using Form 26A and GSTR.

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:**

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

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

   From reaching the age of 60 years, employees enter superannuation. As and when required, the company provides transition assistance programs. A select group of superannuated employees, recognized as critical subject matter experts, are retained as consultants. In the event of employment termination due to business exigencies, the affected employees receive compensation in accordance with the terms and conditions of their employment.

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

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | 70 |
| Working Conditions | 70 |

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.**

   In response to substantial risks and concerns identified from health and safety evaluations of their value chain partners, the company extends its support and cooperation to suppliers for corrective measures, involving training, health and safety checks.

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

## ESSENTIAL INDICATORS

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

The company recognises all entities that contribute to or are affected by its operations as stakeholders. This includes various groups such as employees, customers, suppliers and investors. The company's actions and decisions consider this extensive stakeholder network. To address key stakeholder groups, the company maps out all significant stakeholders to comprehend the sustainability aspects that matter to them and to the company. Their stakeholders encompass employees, customers, suppliers, investors, regulatory authorities, business partners, and the wider community. By recognising all entities that contribute to or are impacted by their operations, the company ensures their decisions take into account this diverse network, thereby supporting inclusive and sustainable growth.

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

| Sr. No. | Stakeholder Group | Whether identified as Vulnerable & Marginalized Group | Channels of communication | Details of Other Channels of communication | Frequency of engagement | Details of Other Frequency of engagement | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|---|---|---|
| 1. | Employees | No | Emails, Focus Group Discussions, Helpdesk on HRMS, 1-1 discussions, Employee Satisfaction Survey, Great Place to work survey | None | As per schedule/ Need Basis | None | Employee experience and satisfaction on monthly basis. |
| 2. | Customers | No | Email, Customers Visits and Survey Feedbacks | None | Quarterly or As per requirement | None | Customer input is valuable for understanding their needs, enhancing product portfolio, and improving service delivery.<br>Key areas of focus include: better pricing, Market reach, Premium quality , on time in full (OTIF). |
| 3. | Share-holders / investors | No | Investor and analyst meetings, Presentations at industry forums, Publishing and Circulating the Annual Report and Sustainability Report, Communicating Financial, Results to shareholders via quarterly meetings, AGM | None | Annually/ Half yearly/ Quarterly/ Need-based | None | Investors and shareholders are pivotal in providing financial resources that support operations and sustainable growth. Transparent communication with them is essential for cultivating mutual trust and strengthening our relationship.<br>Key areas of focus include: economic performance, transparency in operations, and alignment with our strategic goals for sustainable development. |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 4. | Suppliers | No | Supplier Meets, Visits, Supplier audit, Facility visits | None | Event based and need-based | None | Suppliers are crucial stakeholders for the company as they play significant role in providing high-quality raw material - essential for producing top quality MCC. This ensures continuity and promotes sustainable business practices.<br>Key areas of interest include: Business ethics and transparency, Compliance, Vendor /supplier training and development, Environmental impact of operations. |
| 5. | Communities and non-governmental organizations | Yes | Interaction with communities through CSR Initiatives or engagements | None | Continuous and need based | None | Engaging with local communities helps us understand their immediate needs and allows us to contribute meaningfully to sustainable community development. Our partnerships with the Aga Khan Rural Support Programme India (AKRSPI), Mauna Dhwani Foundation (MDF), Vision Spring and other organizations enhance our efforts to create shared value.<br>Key Topics of Interest:<br>1. Integrated development<br>2. Skill Development<br>3. Sustainable Livelihoods<br>4. Community Strengthening. |

## 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.**

   The Company engages in consultations and feedback sessions with stakeholder groups. Subsequently, business and functional heads analyse material topics related to the economy, environment, and social aspects. The company identifies material issues through stakeholder engagement exercises. These issues are then presented to the highest governing member and the Board to guide strategy and decision-making. The company periodically reviews stakeholder engagement efforts to identify important material issues affecting internal and external stakeholders.

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

   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.

   The process of identifying and prioritizing material issues pertinent to environmental, social, economic, and governance topics is conducted in collaboration with stakeholders. Once these issues are identified, they are mapped to relevant risks. As part of the risk management plan, strategies and mitigation action plans are developed for the identified risks.

   These material issues serve as a guiding framework for the non-financial disclosures through the Corporate Overview, Statutory Reports, and Financial Statements in the Annual Report 2023-24. The Sustainability Report adheres to relevant national and international guidelines and standards, disclosing the management approach, targets/goals, and non-financial performance in the reporting year for each identified material topic.

   Moreover, the identification of material issues allows the focus to be placed on key areas of improvement. This enables the development of future action plans, such as policy development and implementation of initiatives. This approach ensures a proactive stance towards continuous improvement and sustainable growth.

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

Community members are recognized as a vulnerable/marginalized stakeholder group. As part of the Corporate Social Responsibility (CSR) initiatives, a need assessment is undertaken to identify and prioritize focus areas for community development. Various CSR initiatives have been implemented to address these needs. For further details, one can refer to the Annual Report and the Annual CSR report.

Sigachi identifies communities and non-governmental organizations as vulnerable and marginalized groups.

Partnership with Aga Khan Rural Support Programme India (AKRSPI): Sigachi has partnered with AKRSPI to support villagers in need through initiatives under integrated development programme that comprises of :

1. Irrigation and Water Conservation
2. Agricultural and Environmental Practices
3. Renewable Energy Solutions
4. Community Support and Empowerment
5. Educational and Health Initiatives

Collaboration with Mauna Dhwani Foundation (MDF): Sigachi, in collaboration with MDF, empowers tribal women by providing sustainable livelihood opportunities through a world-class stitching unit and comprehensive training program focused on:

1. Skill Development
2. Sustainable Livelihoods
3. Community Strengthening

Collaboration with Vision Spring Foundation (VSF): Sigachi, in collaboration with VSF, is working to bridge the visual gap among children through the Clear Vision Nation program. This initiative focuses on:

1. Access to Eye Care
2. Enhancing Learning & Earning Potential
3. Improving Safety & Well-being

Local Community Support (Pashamylaram)

- Monthly financial assistance to Zilla Parishad High School, Isnapur, towards staff salaries, strengthening local education infrastructure.

## PRINCIPLE 5 Businesses should respect the interests of and be responsive to all its stakeholders

## 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:**

| Category | FY (2024-25) | | | FY (2023-24) | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees/ workers covered (B) | % (B/ A) | Total (C) | No. of employees/ workers covered (D) | % (D / C) |
| **Employees** | | | | | | |
| Permanent | 1,095 | 1,095 | 100 | 991 | 991 | 100 |
| Other than permanent | 13 | 13 | 100 | 8 | 8 | 100 |
| Total Employees | 1,108 | 1,108 | 100 | 999 | 999 | 100 |
| **Workers** | | | | | | |
| Permanent | 412 | 412 | 0 | 0 | 0 | 0 |
| Other than permanent | 287 | 287 | 100 | 429 | 429 | 100 |
| Total Workers | 699 | 699 | 100 | 429 | 429 | 100 |

**2. Details of minimum wages paid to employees and workers, in the following format:**

| Category | FY (2024-25) | | | | | FY (2023-24) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B /A) | No. (C) | % (C /A) | | No. (E) | % (E /D) | No. (F) | % (F /D) |
| | | | | | Employees | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 1,050 | 0 | 0 | 1,050 | 100 | 991 | 0 | 0 | 947 | 100 |
| Female | 45 | 0 | 0 | 45 | 100 | 991 | 0 | 0 | 44 | 100 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 |
| **Other than Permanent** | | | | | | | | | | |
| Male | 13 | 0 | 0 | 13 | 100 | 8 | 0 | 0 | 8 | 100 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | Workers | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 388 | 225 | 57.98 | 163 | 42.01 | 0 | 0 | 0 | 0 | 0 |
| Female | 24 | 17 | 70.83 | 7 | 29.16 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Other than Permanent** | | | | | | | | | | |
| Male | 252 | 193 | 76.58 | 59 | 23.41 | 429 | 301 | 71 | 0 | 0 |
| Female | 35 | 5 | 14.28 | 30 | 85.71 | 414 | 286 | 69 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 15 | 15 | 100 | 0 | 0 |

**3. Details of remuneration/salary/wages, in the following format:**

**a. Median remuneration / wages:**

| | Male | | Female | | Other | |
|---|---|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 4 | 1,70,26,000 | 2 | 7,90,000 | - | - |
| Key Managerial Personnel | 2 | 1,20,61,371 | 0 | - | - | - |
| Employees other than BoD and KMP | 1,058 | 3,94,072 | 45 | 8,75,537 | - | - |
| Workers | 640 | 1,96,358 | 59 | 1,56,178 | - | - |

**b. Gross wages paid to females:**

| | FY (2024-25) | FY (2023-24) |
|---|---|---|
| Gross wages paid to females | 2.18% | - |
| Total wages | 54.54% | - |
| Gross wages paid to females (Gross wages paid to females as % of total wages) | 3.99% | 4.64 |

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

Yes. Sigachi has zero tolerance for non-compliant behaviour and is committed to addressing any concerns related to Code of Conduct violations. Typically, such concerns should be reported to your manager. If uncomfortable, stakeholders can escalate the issue to the head of Department, Unit HR Manager, or Compliance Office.

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

The Company follows a structured process for addressing grievances. When a complainant approaches their reporting manager, any unresolved grievances are escalated to HR and Management. Following detailed discussions with the complainant, HR and Management strive to reach a win-win resolution.

Addressing Concerns: The Company encourages employees to raise their concerns with their immediate manager as a standard procedure. However, if an employee feels uncomfortable reporting a potential breach to their supervisor, the Company permits escalation of the issue to the Head of Department, the HR Manager of the unit, or the Compliance Officer.

Reporting Violations and Ensuring Compliance: The Company emphasizes the immediate reporting of any potential or actual violations of laws, Company policies, or the Code. Such reports can be directed to an employee's Manager/Supervisor, the Unit HR, the CFO, or the Compliance Officer.

Investigation Process: The Company employs a structured approach to address each concern or reported violation. This ensures a thorough investigation in accordance with the procedures outlined by the Code of Business Conduct Committee and relevant legal protocols.

Disciplinary Actions and Remedial Measures: Based on the specifics and nature of the violation, the investigation committee recommends appropriate remedial and preventive actions, which may include disciplinary measures.

Safeguard Against Retaliation: The Company is committed to protecting individuals who report alleged violations in good faith or assist in investigations. These individuals are assured protection from any form of retaliation.

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

| | FY (2024-25) | | | FY (2023-24) | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | - | 0 | 0 | - |
| Discrimination at workplace | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 123 | 0 | - | 118 | 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:**

| | FY (2024-25) | FY (2023-24) |
|---|---|---|
| i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0 | 0 |
| ii) Average number of female employees/workers at the beginning of the year and as at end of the year | 0 | 0 |
| iii) Complaints on POSH as a % of female employees / workers | 0 | 0 |
| iv) Complaints on POSH upheld | 0 | 0 |

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

The company prioritises confidentiality for complainants. When a complaint is received, the accused is informed of potential severe disciplinary consequences, if they harass the complainant. In cases where there is a reporting relationship, the complainant is promptly aligned with an alternate manager. If necessary, the accused may be temporarily suspended pending completion of the inquiry. The company ensures reasonable security for the complainant, including a security guard and office vehicle for transportation. Efforts are made to reach a conciliatory settlement that benefits both parties.

**Harassment Reporting and Non-Retaliation Policy**

Sigachi Industries Limited maintains a zero-tolerance stance against all forms of harassment, including sexual harassment, and encourages immediate reporting of any incidents. The company's Code of Conduct and standing orders outline clear procedures for addressing misconduct promptly and effectively.

**Reporting Guidelines**

Reports made in good faith are valued, regardless of their accuracy, but false or malicious reports are considered violations of company standards.

**Anonymous Reporting**

Employees can report violations confidentially through an anonymous channel, ensuring maximum confidentiality and limited disclosure.

**Protection Against Retaliation**

Sigachi strictly prohibits retaliation against individuals who report violations in good faith or participate in investigations, fostering a safe and supportive workplace.

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

Yes. The company incorporates compliance with human rights into its standard agreements, contracts, and code of conduct for all stakeholders. It mandates that suppliers and vendors comply with relevant laws, uphold labour standards, meet environmental regulations, and exhibit ethics and integrity in their operations. The company's code of conduct underscores the significance of human rights, obliging suppliers to align with ethical principles and maintain a steadfast commitment to integrity throughout their business practices.

**10 Assessments for the year:**

| | % 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 – please specify | NIL |

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

At present, no concerns have been raised. The company maintains strict regulations, against child labour or forced labour on site. Robust policies are in place to discourage discrimination and harassment. To date, there have been no instances of policy or legal violations relate to these topics.

## LEADERSHIP INDICATORS

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

The company has maintained a clean record without any recorded human rights violations to date. Consequently, no special amendments have been made to existing processes or policies.

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

The company has mechanisms in place that support human rights principles, including employee engagement initiatives, satisfaction surveys, and policies on workplace rights. Sigachi also holds 'Great Place to Work' and ISO 45001 certification, reflecting its focus on employee well-being and safety.

As and when required, the company may undertake human rights due diligence to identify potential or actual adverse impacts on stakeholders. Depending on the outcomes, appropriate measures may be taken to prevent, address, or mitigate such impacts. The company remains mindful of upholding human rights principles and is prepared to act appropriately where necessary.

**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. The corporate office premises is enabled with handrails, camps and accessible toilets that have been specially designed to better accommodate differently abled visitors & employees.

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

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Sexual harassment | 0 |
| Discrimination at workplace | 0 |
| Child Labour | 0 |
| Forced Labour/Involuntary Labour | 0 |
| Wages | 0 |

**Others – please specify**

Details of other assessments of value chain partner

| Sr. No. | Name of other assessment | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|---|
| | | Nil |

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

At present, the company has not encountered any issues. If any, the company is prepared to swiftly carry out necessary enhancements and corrective measures, ensuring a robust system of checks and balances is maintained

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

### ESSENTIAL INDICATOR

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

Whether total energy consumption and energy intensity is applicable to the company?

Yes

| | | FY (2024-25) | FY (2023-24) |
|---|---|---|---|
| Revenue from operations (in ₹) | | 4,07,83,00,000 | 3,17,50,00,000 |
| **Parameter** | **Units** | **FY (2024-25)** | **FY (2023-24)** |
| **From renewable sources** | | | |
| Total electricity consumption (A) | - | 0 | 0 |
| Total fuel consumption (B) | - | 0 | 0 |
| Energy consumption through other sources (C) | - | 0 | 0 |
| Total energy consumed from renewable sources (A+B+C) | - | 0 | 0 |
| **From non-renewable sources** | | | |
| Total electricity consumption (D) | GJ | 41,143.34 | 29,039.39 |
| Total fuel consumption (E) | GJ | 3,64,506.81 | 2,83,174.62 |
| Energy consumption through other sources (F) | - | 0 | 0 |
| Total energy consumed from non-renewable sources (D+E+F) | GJ | 4,05,650.15 | 3,12,214.01 |
| Total energy consumed (A+B+C+D+E+F) | GJ | 4,05,650.15 | 3,12,214.01 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) | GJ/₹ | 0.0000994 | 0.0000983 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | GJ/₹ | 0.002054 | 0.002031 |
| Energy intensity in terms of physical Output | GJ/MTPA | 20.923 | 22.9535 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | 0 | 0 |

**Energy consumption through other sources (C)**

Details of Energy consumed from renewable

| Sr. No. | Name of other parameter | Unit | FY (2024-25) | FY (2023-24) |
|---|---|---|---|---|
| - | - | - | - | - |

**Energy consumption through other sources (F)**

Details of Energy consumed from non-renewable

| Sr. No. | Name of other parameter | Unit | FY (2024-25) | FY (2023-24) |
|---|---|---|---|---|
| - | - | - | - | - |

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.

Subodh Energy Services

**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? (Y/N)**

No, our entity does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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.

N/A

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

| Parameter | FY (2024-25) | FY (2023-24) |
|---|---|---|
| Water withdrawal by source **(in kilolitres)** | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 0 | 0 |
| (iii) Third party water | 57,162 | 55,426 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal **(in kilolitres)** (i + ii + iii + iv + v) | 57,162 | 55,426 |
| Total volume of water consumption **(in kilolitres)** | 51,130 | 55,426 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) **(KL/₹)** | 0.00001253 | 0.00001746 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) **(KL/₹)** | 0.000259 | 0.0003606 |
| Water intensity in terms of physical output **(KL/MTPA)** | 2.637 | 4.07 |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

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.

N/A

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

| Parameter | FY (2024-25) | FY (2023-24) |
|---|---|---|
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| (i) To Surface water | N/A | N/A |
| No treatment | N/A | N/A |
| With treatment – please specify level of treatment | N/A | N/A |
| (ii) To Groundwater | N/A | N/A |
| No treatment | N/A | N/A |
| With treatment – please specify level of treatment | N/A | N/A |
| (iii) To Seawater | N/A | N/A |
| No treatment | N/A | N/A |
| With treatment – please specify level of treatment | N/A | N/A |
| (iv) Sent to third-parties | 6,032 | 4,541 |
| No treatment | - | - |
| With treatment – please specify level of treatment | Tertiary Treatment | Tertiary Treatment |
| (v) Others | 0 | 0 |
| No treatment | 0 | 0 |
| With treatment – please specify level of treatment | 0 | 0 |
| Total water discharged **(in kilolitres)** | 6,032 | 4,541 |

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.

N/A

**5. Has the entity implemented a mechanism for Zero Liquid Discharge?(Y/N/NA)**

No

If yes, provide details of its coverage and implementation.

N/A

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the company?

Yes

Note: The shift to reporting in tonnes instead of ppm enhances transparency, aligns with global standards, and provides a clearer, mass-based measure of environmental impact for stakeholders.

| Parameter | FY (2024-25) [Tonnes] | FY (2023-24)[PPM] |
|---|---|---|
| NOx | 9.46 | 113.86 |
| SOx | 8.61 | 94.413 |
| Particulate matter (PM) | 4.52 | 315.35 |
| Persistent organic pollutants (POP) | Sigachi Industries Limited has not measured POPs (Persistent Organic Pollutants), VOCs (Volatile Organic Compounds), or HAPs (Hazardous Air Pollutants) in the current reporting period or the previous. However, the Company is exploring all avenues to keep their disclosures comprehensive and transparent. | |
| Volatile organic compounds (VOC) | | |
| Hazardous air pollutants (HAP) | | |
| Others – please specify | - | |

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.

N/A

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

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company? (Y/N)

Yes

| Parameter | Unit | FY (2024-25) | FY (2023-24) |
|---|---|---|---|
| Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | tons CO2eq. | 42,003.84 | 24,776.82 |
| Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | tons CO2eq. | 8,651.52 | 7,421.17 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | tons CO2eq./₹ | 0.00001242 | 0.00001014 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | tons CO2eq./₹ | 0.0002566 | 0.0002095 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | tons CO2eq./ MTPA | 2.61 | 2.37 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | 0 | 0 |

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.

N/A

**8. Does the entity have any project related to reducing Green House Gas emission? (Y/N/NA) If Yes, then provide details.**

Sigachi is proactively undertaking a range of initiatives to reduce greenhouse gas emissions as part of its sustainability agenda. The key focus areas include:

**Strengthening Energy Data and Emissions Management:**

Sigachi has been enhancing its data collection on energy consumption across its manufacturing sites as part of its ESG roadmap, which is a foundational step towards tracking and managing Scope 1 and Scope 2 emissions more effectively. While a formal, company-wide GHG reduction project is in early stages, these efforts reflect a proactive approach towards sustainability and reducing emissions within the pharmaceutical value chain.

**Promotion of Sustainable Transportation:**

To reduce transportation-related emissions and promote environmental sustainability, Sigachi prioritizes low-carbon logistics across its supply chain. A major share of product shipments is routed via sea transport to minimize emissions. Rail is used where feasible for domestic logistics. Air freight is limited to urgent consignments and is consciously avoided due to its high carbon footprint. The Company is also exploring the use of electric vehicles and supporting more sustainable public transport solutions to further reduce Scope 3 emissions.

**Investment in Innovation:**

Sigachi is strengthening its commitment to sustainable innovation by scaling up its R&D capabilities. Plans are underway to enhance R&D infrastructure and increase investment in research activities by 30% by FY28, with a focused objective of developing environmentally sustainable Active Pharmaceutical Ingredients (APIs) and excipients. This initiative reflects the Company's proactive approach to reducing the environmental footprint of its products and processes while contributing to a more sustainable pharmaceutical value chain.

These initiatives reflect Sigachi's strong commitment to climate action and its efforts to drive a low-carbon, sustainable future.

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

| Parameter | FY (2024-25) | FY (2023-24) |
|---|---|---|
| Total Waste generated **(in metric tonnes)** | | |
| Plastic waste (A) | Sigachi Industries Limited has not measured Plastic Waste and E-Waste in the current reporting period or the previous. However, the Company is exploring all avenues to keep their disclosures comprehensive and transparent. | |
| E-waste (B) | | |
| Bio-medical waste (C) | N/A | N/A |
| Construction and demolition waste (D) | N/A | N/A |
| Battery waste (E) | N/A | N/A |
| Radioactive waste (F) | N/A | N/A |
| Other Hazardous waste. Please specify, if any. (G) | 5.34 | 16.37 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 175.81 | 70.93 |
| Total (A+B + C + D + E + F + G + H) | 181.15 | 87.3 |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) **(KL/₹)** | 0.0000000444 | 0.0000000274 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) **(KL/₹)** | 0.000000917 | 0.0000568 |
| Waste intensity in terms of physical output **(KL/MTPA)** | 0.00934 | 0.0064 |
| Waste intensity (optional) – the relevant metric may be selected by the entity | 0 | 0 |

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

| Category of waste | | |
|---|---|---|
| (i) Recycled | 181.12 | 66.26 |
| (ii) Re-used | | 0.13 |
| (iii) Other recovery operations | 0 | 0 |
| **Total** | **181.12** | **66.39** |

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

| Category of waste | | |
|---|---|---|
| (i) Incineration | | |
| (ii) Landfilling | N/A | N/A |
| (iii) Other disposal operations | 11.7 | 13.49 |
| **Total** | **11.7** | **13.49** |

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.

N/A

**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.**

Sigachi is firmly committed to clean manufacturing and effective waste management practices across all its facilities. All solid wastes - both hazardous and non-hazardous are carefully managed, with systematic segregation at the source and storage in clearly designated areas within our operational premises.

Hazardous wastes are classified and stored in dedicated hazardous waste storage areas, ensuring their safe handling. Disposal of these wastes is carried out exclusively through Pollution Control Board-authorized agencies, in full compliance with all applicable environmental regulations at each of our locations.

In our efforts to promote circularity and reduce environmental impact, nearly 100% of our non-hazardous waste is sent to authorized recyclers. This initiative not only facilitates resource recovery but also strengthens our sustainable waste management practices.

To further reinforce our environmental responsibility, we have implemented strategies aimed at reducing the use of hazardous and toxic chemicals in our manufacturing processes and products. Through continuous process optimization, we strive to minimize the generation of solvents and hazardous wastes. This includes the use of safer alternatives, enhancement of process efficiencies, and the adoption of rigorous waste management protocols.

**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? | If no, the reasons thereof and corrective action taken, if any. |
|---|---|---|---|---|
| - | - | - | - | - |

Sigachi Industries Limited does not have any operations or offices located in or around ecologically sensitive areas, such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones, where environmental approvals or clearances are required. The Company remains committed to ensuring its operations align with environmental regulations and sustainable practices.

**12. 1Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

| Sr. No. | 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 |
|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - |

In the current financial year, Sigachi Industries Limited did not undertake any projects, expansions, or activities requiring Environmental Impact Assessments (EIA) as per applicable laws. The company continues to ensure compliance with environmental regulations and prioritizes sustainable operations across its facilities.

**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, Sigachi Industries Limited is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act and rules thereunder. No instances of non-compliance were reported during the current financial year.

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

| Sr. No. | 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 |
|---|---|---|---|---|
| - | - | - | - | - |

## 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:

The Company does not withdraw water directly from surface or groundwater sources; instead, it procures its requirements entirely from authorised third-party suppliers (tankers). Similarly, treated water is responsibly discharged through authorised third-party channels. While this ensures regulated access, we remain mindful of the regional water stress and are committed to improving our water-use efficiency and exploring opportunities for recycling and reuse.

| Sr. No. | Particulars | |
|---|---|---|
| 1 | Name of the area | Dahej, Jhagadia, Sultanpur & Pashamylaram |
| 2 | Nature of operations | Manufacturing Units |
| 3 | Water withdrawal, consumption and discharge in the following format: | |

| | Parameter | FY (2024-25) | FY (2023-24) |
|---|---|---|---|
| | Water withdrawal by source (in kilolitres) | | |
| | (i) Surface water | - | - |
| | (ii) Groundwater | - | - |
| | (iii) Third party water | 5,7162 | 5,5426 |
| | (iv) Seawater / desalinated water | - | - |
| | (v) Others | - | - |
| | Total volume of water withdrawal (in kilolitres) | 5,7162 | 5,5426 |
| | Total volume of water consumption (in kilolitres) | 51,130 | 55,426 |
| | Water intensity per rupee of turnover (Water consumed / turnover) | 0.00001253 | 0.00001746 |
| | Water intensity (optional) – the relevant metric may be selected by the entity | - | - |
| | Water discharge by destination and level of treatment (in kilolitres) | - | - |
| | (i) Into Surface water | - | - |
| | No treatment | - | - |
| | With treatment – please specify level of treatment | - | - |
| | (ii) Into Groundwater | - | - |
| | No treatment | - | - |
| | With treatment – please specify level of treatment | - | - |
| | (iii) Into Seawater | - | - |
| | No treatment | - | - |
| | With treatment – please specify level of treatment | - | - |
| | (iv) Sent to third-parties | - | - |
| | No treatment | - | - |
| | With treatment – please specify level of treatment | - | - |
| | (v) Others | - | - |
| | No treatment | - | - |
| | With treatment – please specify level of treatment | - | - |
| | Total water discharged (in kilolitres) | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

N/A

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

Whether total Scope 3 emissions & its intensity is applicable to the company? (Y/N)

No, total Scope 3 emissions and its intensity are not currently applicable to Sigachi Industries Limited for the current financial year. The company has made consistent progress in monitoring Scope 1 and Scope 2 emissions and has undertaken internal engagements to validate its monitoring methodology within the year. Looking ahead, Sigachi is committed to expanding its tracking capabilities to include Scope 3 emissions in the near future, reinforcing its dedication to comprehensive environmental responsibility.

| Parameter | Unit | FY 25 | PY 24 |
|---|---|---|---|
| **Total Scope 3 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | - | - | - |
| **Total Scope 3 emissions per rupee of turnover** | - | - | - |
| **Total Scope 3 emission intensity** (optional) – the relevant metric may be selected by the entity | - | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

N/A

**3. With respect to the ecologically sensitive areas reported at Question 10 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.**

As stated in response to Question 10 of the Essential Indicators, Sigachi Industries Limited does not operate in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones. Therefore, there is no significant direct or indirect impact on biodiversity in such areas, and no specific prevention or remediation activities are applicable for the current financial year. The company remains committed to sustainable practices and environmental stewardship across all its operations.

**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:**

| Sr. No. | 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 |
|---|---|---|---|---|
| 1. | Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) Installation | All Sigachi manufacturing units are equipped with ETP and STP systems that treat wastewater before it is reused for process operations, in-house utilities, or discharged through authorized third-party channels. These systems support circular water usage and minimize environmental impact. | 1) 1) Reduced Water Usage: Substantial reduction in freshwater consumption through reuse and recycling.<br>2) Environmental Protection: Minimized pollution levels, contributing to healthier ecosystems.<br>3) Regulatory Compliance: Consistently meets government-mandated discharge norms.<br>4) Sustainability Commitment: Strengthened recycling and water conservation practices.<br>5) Resource Conservation: Efficient use of treated water has supported operational sustainability. | - |
| 2. | Mechanical Vapor Recompression (MVR) Technology | MVR systems are installed at Sigachi's manufacturing sites to improve energy efficiency. These systems compress vapor from boiling processes, reuse it as a heat source for further evaporation, and thereby reduce energy use and emissions. | 1) Increased energy efficiency and thermal recovery<br>2) Reduced operational energy costs<br>3) Improved waste heat management<br>4) Contributed to overall sustainability and emission reduction goals | - |
| 3. | End-of-Life Management of Recycled Pallets | Sigachi promotes circular utilization of packaging materials by monitoring the life cycle of pallets—from production to delivery—through a comprehensive tracking system within the supply chain. The Company also engages with customers to understand and document the end-of-life management of these pallets | 1) Improved sustainability through closed-loop packaging practices<br>2) Increased supply chain transparency and accountability<br>3) Strengthened customer relationships through shared environmental goals<br>4) Better compliance with environmental regulations | - |

| Sr. No. | 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 |
|---|---|---|---|---|
| 4. | Sustainable Transportation Solution in Supply chain Management | Sigachi Industries prioritizes low-emission modes of transport in its logistics operations. Nearly 98% of shipments are moved through sea routes, significantly lowering the company's carbon footprint. In addition, railways are preferred for transporting goods from production sites to shipyards, further reducing greenhouse gas emissions and enhancing energy efficiency in logistics.<br>Air freight is used only when necessary for time-sensitive shipments, with efforts to minimize usage due to its higher environmental impact. | 1) Environmental Responsibility: Significant reduction in transport-related GHG emissions.<br>2) Operational Efficiency: Enhanced energy efficiency in logistics operations.<br>3) Cost Savings: Lower transportation costs due to bulk and rail logistics.<br>4) Climate Action Alignment: Reinforced company's commitment to low-carbon operations. | - |
| 5. | Solar Power Installation | A subsidiary of Sigachi Industries has initiated small-scale renewable energy efforts.<br>Pilot installations of solar-powered lighting systems have been undertaken to explore clean energy alternatives.<br>These initial steps aim to assess the feasibility of integrating renewable energy into operations on a broader scale.<br>The initiative contributes to reducing reliance on conventional energy sources and aligns with the Company's long-term sustainability goals. | 1) Contributed to reduction in carbon footprint.<br>2) Supports Sigachi's broader sustainability agenda.<br>3) Commitment to scale up green energy adoption. | - |
| 6. | Chimney at Boiler & DG sets with filters | Installation of bag filters in boiler chimneys at 30-meter height to control particulate emissions. DG set chimneys are maintained with emission levels up to 80 ppm to comply with emission norms. | Significant reduction in air pollutant emissions; compliance with CPCB/SPCB air quality standards. | - |
| 7. | Effluent Treatment Reuse | Effluent is treated through a biological treatment system followed by reverse osmosis (RO). A Multi-Effect Vapor Recompression (MVRE) system is used to enable partial reuse of treated effluent. | Improved water conservation through partial reuse of treated effluent; reduced freshwater intake and environmental impact. | - |

**5. Does the entity have a business continuity and disaster management plan? (Y/N/NA) Details of entity at which business continuity and disaster management plan is placed or weblink.**

Yes. The Company has initiated the process of strengthening its Business Continuity plan. In line with ongoing expansions, evolving risk scenarios, and changes in the organizational structure, an updated and comprehensive Business Continuity Plan is being finalized and will be in place by Q2 of FY 2025–26.

Sigachi has adopted a company-wide resilience strategy for Disaster Management, that emphasizes "anti-fragility" - the ability to not only withstand disruptions but also to emerge stronger from them. Recognizing that unexpected, high-impact events are inevitable, the Company is embedding systems to respond and adapt effectively. Continuous learning, post-incident reviews, strong change management, and resilient data systems will help safeguard operations, ensure service continuity during crises, and protect long-term value creation.

**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.**

No significant adverse impact has been observed during value chain assessments

**7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

Sigachi has conducted an ESG checklist-based evaluation and assessed 70% of its value chain partners, by value of business conducted, for environmental impacts during FY 2024–25.

**8. How many Green Credits have been generated or procured:**

| | |
|---|---|
| a. By the listed entity | N/A |
| b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners | N/A |

## PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

## ESSENTIAL INDICATOR

**1. a. Number of affiliations with trade and industry chambers/ associations.**

Sigachi Industries has 6 affiliations with trade and industry chambers/associations during the FY 2024-2025.

**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 | The Federation of Telangana Chambers of Commerce and Industry (FTCCI) | State |
| 2 | Federation of Telangana Small (MSME) Industries Associations | State |
| 3 | India SME forum | National |
| 4 | Confederation of Indian Industry | National |
| 5 | Pharmaceutical Export Promotion Council of India (Pharmexcii) | National |
| 6 | India Process Expo and Conference | National |

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

Sigachi Industries Limited has not received any adverse orders from regulatory authorities regarding anti-competitive conduct during the current financial year. Therefore, no corrective actions related to such issues were required or undertaken. The company remains committed to fair business practices and compliance with all applicable competition laws.

| Sr. No. | Name of authority | Brief of the case | Corrective action taken |
|---|---|---|---|
| - | - | - | - |

## LEADERSHIP INDICATORS

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

Details of Public Policy Positions Advocated Sigachi Industries Limited has not actively advocated for any public policy positions during the current financial year. Therefore, this disclosure is not applicable. The company remains focused on aligning its operations with existing regulatory frameworks and promoting sustainable business practices.

| Sr. no. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board | Web Link,if available |
|---|---|---|---|---|---|
| - | - | - | - | - | - |

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

### ESSENTIAL INDICATORS

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

Sigachi Industries Limited has not undertaken any projects requiring Social Impact Assessments (SIA) as per applicable laws during the current financial year. Therefore, no SIA was conducted, and this disclosure is not applicable. The company continues to prioritize responsible and sustainable operations in alignment with regulatory requirements.

| Sr. No. | Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency | Results communicated in public domain | Relevant Web link |
|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - |

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

None of Sigachi Industries Limited's operations or units have resulted in community displacement during the current financial year. Consequently, no projects required Rehabilitation and Resettlement (R&R), and this disclosure is not applicable. The company remains committed to responsible operations and community well-being.

| 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 ₹) |
|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - |

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

The Company operates in close coordination with community members and partner NGOs, ensuring collaborative and inclusive engagement. A designated Point of Contact (POC) is available at each facility to address any community grievances. Community representatives or NGO partners can directly approach the POC, who facilitates resolution by involving relevant internal stakeholders based on the nature of the concern. Furthermore, a formal Grievance Redressal Policy is in place to ensure that all grievances are addressed promptly, transparently, and effectively.

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

| | FY (2024-25) | FY (2023-24) |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 100% | 88.46% |
| Sourced directly from within the district and neighbouring districts | 100% | 11.54% |

**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:**

| | FY (2024-25) | FY (2023-24) |
|---|---|---|
| **1. Rural** | | |
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) (in Lakhs) | 4744.83 | 3946.15 |
| ii) Total Wage Cost | 5486.62 | 4469.03 |
| iii) % of Job creation in Rural areas | 86.48% | 88.30% |
| **2. Semi-urban** | | |
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) (in Lakhs) | 12.97 | 5.29 |
| ii) Total Wage Cost | 286.91 | 170.69 |
| iii) % of Job creation in Semi-Urban areas | 4.52% | 3.10% |
| **3. Urban** | | |
| i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) (in Lakhs) | 51.83 | 33.19 |

| | | FY (2024-25) | FY (2023-24) |
|---|---|---|---|
| | ii) Total Wage Cost | 573.35 | 409 77 |
| | iii) % of Job creation in Urban areas | 9.04% | 8.10% |
| **4.** | **Metropolitan** | 0 | 0 |
| | i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) | - | - |
| | ii) Total Wage Cost | - | - |
| | iii) % of Job creation in Metropolitan area | - | - |

## 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):**

As stated in response to Question 1 of the Essential Indicators, Sigachi Industries Limited did not undertake any Social Impact Assessments (SIA) during the current financial year, as no projects required such assessments under applicable laws. Consequently, no actions were needed to mitigate negative social impacts, and this disclosure is not applicable. The company remains dedicated to fostering positive community relations and sustainable practices.

| Sr. No. | Details of negative social impact identified | Corrective action taken |
|---|---|---|
| - | - | - |

**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 ₹) |
|---|---|---|---|
| 1. | Gujarat | Narmada Dsitrict | Nil |

**3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No/NA)**

No, Sigachi Industries Limited does not currently have a preferential procurement policy specifically prioritizing suppliers from marginalized or vulnerable groups. However, the company ensures that all procurement decisions adhere to rigorous specifications and internal procedures to maintain fairness, quality, and compliance, while remaining open to exploring inclusive procurement practices in the future.

**(b) From which marginalized /vulnerable groups do you procure?**

N/A

**(c) What percentage of total procurement (by value) does it constitute?**

N/A

**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 |
|---|---|---|---|---|
| - | - | - | - | - |

**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.**

| Sr. No. | Name of authority | Brief of the Case | Corrective action taken |
|---|---|---|---|
| - | - | - | - |

**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. | Integrated development project | 14000 (approx) | 100% of our CSR Projects aims to support vulnerable marginalized communities, and underprivileged socio economic background. |
| 2. | Tribal Skill Development Programmme | | |
| 3. | Eye Care/ Eye health Programme | | |
| 4. | ZPHS Programme | | |

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

### ESSENTIAL INDICATOR

**1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

At Sigachi Industries, customers have the option to submit complaints either in writing or via email directed to the head of the Marketing Department. Upon receipt, a dedicated member from the Quality Assurance (QA) team is responsible for classifying and recording the complaint in the official registry. A thorough review of the complaint is then conducted, following which the customer is duly notified of any corrective or preventive measures that have been implemented.

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

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | N/A |
| Safe and responsible usage | N/A |
| Recycling and/or safe disposal | N/A |

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

| | FY (2024-25) | | | FY (2023-24) | | |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | Remark | Received during the year | Pending resolution at end of year | Remark |
| 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**

| | Number | Reasons 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?(Y/N/NA)**

Yes the company has internal policy/procedures related to information security management systems.

If available, provide a web-link of the policy

N/A

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.**

   In FY 2024–2025, there were no complaints filed related to advertising, provision of critical services, cyber security, consumer data privacy

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

   0

## LEADERSHIP INDICATORS

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

   https://sigachi.com/pharmaceutical-industry/nutraceutical-formulations/

   https://sigachi.com/cosmetic-industry/

   https://sigachi.com/pharmaceutical-industry/

   https://sigachi.com/chemical-industry/

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

   Sigachi Industries maintains thorough interactions with its customers to collect the unique needs respect to its products. In the spirit of transparency, the company also ensures that customers are promptly informed about any potential risks linked to these products. The Company educate consumers on healthy lifestyles. The Company works with government bodies like FSSAI to create awareness about hygiene, nutrition, product safety and regulations. The company holds the view that the opinions, preferences, concerns, and inquiries of consumers are valuable information sources. These insights are crucial for sparking innovation and enhancing the company's product range. The company provides information on essential product attributes, methods of use, functional advantages of ingredients, and safety and efficacy claims for the awareness of consumers.

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

   Throughout the year, Sigachi Industries experienced no significant disruptions. The company's sales and marketing teams maintain continuous communication with clients, ensuring potential service disruptions are communicated proactively. Additionally, Sales and marketing team communicates directly with the consumers if felt necessary.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Y/N/NA) If yes, provide details in brief.**

   The company complies with all relevant regulations for product labelling and presents necessary information on it. The Company adheres to a comprehensive Standard Operating Procedure (SOP) for all products, ensuring proper identification and traceability in alignment with customer or market requirements. Product labels include essential details such as storage conditions, cautions, and specifications. Additionally, regular customer satisfaction surveys inform areas for improvement, enabling proactive actions to maintain ongoing customer satisfaction. The company also strives to showcase essential product information on the product packaging and pertinent marketing channels.

   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? (Y/N/NA)

   No, Sigachi Industries Limited did not conduct any consumer satisfaction surveys related to its major products, services, significant locations of operation, or the entity as a whole during the current financial year.

# Annexure – Disclosure Regarding the Incident of 30 June 2025

On 30 June 2025, a tragic fire incident occurred at our Hyderabad unit (Pashamylaram facility), leading to loss of lives, injuries, and property damage. Immediate actions focused on evacuation, family support, medical care, and regulatory compliance. Insurance and compensation processes were initiated, and comprehensive safety reviews, audits, and corrective measures are underway across all units.

While a deeply painful chapter for Sigachi, the incident has reinforced our commitment to safety, process integrity, and operational resilience. As the event falls outside FY 2024–25, detailed disclosures and remedial actions will be reported in the FY 2025–26 BRSR.