SIGACHI INDUSTRIES LIMITED

CIN : L24110TG1989PLC009497

To

Date: September 7, 2026

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

Sub: Business Responsibility and Sustainability Report (BRSR) for the financial year ended 31st March, 2026

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, 2026.

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: 2026.09.07 19:59:40 +05'30'

Vivek Kumar
Company Secretary & Compliance Officer

Annexure-VII

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details of the listed entity

1.	NSE Symbol*	SIGACHI	
2.	BSE Scrip Code*	543389	
3.	MSEI Symbol (Metropolitan Stock Exchange of India Limited)	NA (not listed on MSEI)	
4.	ISIN (International Securities Identification Number)	INE0D0K01022	
5.	Corporate Identity Number (CIN) of the Listed Entity	L24110TG1989PLC009497	
6.	Name of the Listed Entity	SIGACHI INDUSTRIES LIMITED	
7.	Date of Incorporation	11-01-1989	
8.	Registered office address	229/1 & 90, KALYAN'S TULSIRAM CHAMBERS, MADINAGUDA, HYDERABAD, Telangana, India, 500049	
9.	Corporate address	Plot G 57/2, Industrial Park, Sultanpur, Hyderabad, Telangana-502319	
10.	E-mail	cs@sigachi.com	
11.	Telephone	+91 84552 42055	
12.	Website	www.sigachi.com	
13.	Financial year for which reporting is being done	**Start date**	**End date**
	Current Financial Year	01/04/2025	31/03/2026
	Previous Financial Year	01/04/2024	31/03/2025
	Prior to Previous Financial year	01/04/2023	31/03/2024
14.	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

15.	Paid-up Capital (In ₹)	38,21,17,010
16.	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	9100013047
	E mail	cs@sigachi.com
17.	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
18.	Whether the company has undertaken assessment or assurance of the BRSR Core?	No. Assessment or assurance of the BRSR Core was not applicable to the Company for the reporting period, in accordance with the applicability criteria prescribed by SEBI.
19.	Name of assessment or assurance provider	NA
20.	Type of assessment or assurance obtained	NA

II. Products/ Services

21. 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	As a leading manufacturer, Sigachi Industries specialises in excipients, APIs, vitamin-mineral blends, and food stabilizers, offering high-quality solutions that cater superior-grade products tailored to meet the requirements of various industrial sectors.	76.07%
2.	Operations and Management	Sigachi Industries provides operations, management and maintenance services for chemical process plants and related sectors, delivering efficient and reliable industrial solutions.	14.10%

22. 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	76.07%
2.	Operations and Management	99831	14.10%

III Operations

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

Location	Number of plants	Number of offices	Total
National	3	3	6
International	0	0	0

24. Markets served by the entity

A	Number of locations	
	Locations	**Number**
	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?	57.20%
C	A brief on types of customers	Sigachi Industries address the need of a broad and diverse clientele across the pharmaceutical, food, healthcare, nutraceutical, and cosmetics sectors. With a customer network comprising end-users, merchants, distributors, and exporters spread across more than 65 countries, reflecting it's substantial global footprint.

iv. Employees

25. 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)	1,233	1,176	95.38%	57	4.62%	0	0.00%
2	Other than permanent (E)	15	15	100.00%	0	0.00%	0	0.00%
3	**Total employees (D + E)**	**1,248**	**1,191**	**95.43%**	**57**	**4.57%**	**0**	**0.00%**

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
		WORKERS						
4	Permanent (F)	167	148	88.62%	19	11.38%	0	0.00%
5	Other than permanent (G)	525	505	96.19%	20	3.81%	0	0.00%
6	**Total workers (F + G)**	**692**	**653**	**94.36%**	**39**	**5.64%**	**0**	**0.00%**

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)**							

26. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.00%
Key Management Personnel	2	0	0

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

	Turnover rate in current FY (25-26)			
	Male	Female	Other	Total
Permanent Employees	14.87%	49.00%	0	34.34%
Permanent Workers	31.40%	11.62%	0	45.13%

	Turnover rate in previous FY (24-25)			
	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 year prior to the previous FY (23-24)			
	Male	Female	Other	Total
Permanent Employees	39.58%	56.81%	0	40.35%
Permanent Workers	46.61%	33.33%	0	46.15%

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

28. (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	84.59%	No

VI. CSR Details

29. (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

Note: Turnover and net worth are disclosed for the previous financial year (FY 2024–25), as CSR applicability is determined based on the immediately preceding financial year.

VII. Transparency and Disclosure Compliances

30. 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 (2025-26)			FY (2024-25)		
			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. Aligned with the Companies Act 2013 requirements, the organization has established mechanisms enabling all stakeholders to voice authentic concerns regarding corporate behavior. The system protects personnel from retaliation when submitting legitimate grievances. This framework addresses numerous matters, such as abuse of power, fraudulent activities, contravention of organizational regulations, and employee behavioural issues. Such provisions guarantee an equitable, open, and principled workplace atmosphere.	.Web link: https://sigachi.com/Policies/15.pdf	0	0	No complaints were received during the current financial year.	0	0	-
Investors (other than shareholders)			0	0		0	0	-
Shareholders			0	0		1	0	The complaint was duly resolved, reflecting the Company's commitment to transparency and accountability.
Employees and workers			0	0		57	0	The complaint was duly resolved, reflecting the Company's commitment to transparency and accountability.
Customers			0	0		27	0	
Value Chain Partners			0	0		0	0	-
Others			0	0		0	0	-

31. 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:** The nature of pharmaceutical manufacturing renders the Company's operations inherently energy-intensive, with an associated contribution to greenhouse gas emissions. Effective management of energy consumption and emissions is therefore critical, not only to ensure regulatory compliance across domestic and international markets, including the European Union, but also to reduce production costs and enhance overall process efficiency. **Opportunity:** Deploying cutting-edge energy conservation systems and minimizing our carbon footprint yields multiple advantages, like decreased day-to-day expenses, strengthened regulatory adherence, and an elevated public reputation. Additionally, it creates eligibility opportunities for financial rewards and funding programs supporting environmentally responsible business operations.	Our organization is currently investigating advanced energy conservation systems and precision-focused pollution reduction methodologies throughout all production sites, operational workflows, and infrastructure locations. These programs are structured to dramatically decrease our GHG discharges while simultaneously boosting productivity levels. **Goals:** • Achieve a 20% reduction in energy consumption intensity per unit by 2032. • Reduce coal consumption intensity per unit of output by 20% by 2030. • Reduce GHG emission by 10% by FY2031	**Risk (Negative):** increased expenses; regulatory penalties if improperly handled. **Opportunity (Positive):** cost savings, eligibility for incentives, and enhanced 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)
2.	Water Management & Waste Management	Risk and Opportunity	**Risk:** Limited water availability, compliance demands, and inadequate wastewater handling may result in production interruptions, monetary sanctions, and brand damage. Similarly, suboptimal waste disposal practices can result in environmental pollution, compliance breaches, judicial consequences, and erosion of public confidence, while generating operational inefficiencies and escalating waste management expenses. **Opportunity:** Prudent water utilization, reclamation processes, and ethical water stewardship lower expenditures and strengthen brand credibility. Optimized waste handling procedures minimize disposal costs, enable resource recovery, and advance circular-economy models including material reclamation and energy generation from discarded matter.	The organization demonstrates profound dedication to diminishing its ecological footprint via deliberate and eco-conscious water administration methods. Sigachi has put in place a well-developed water treatment infrastructure spanning all facilities, encompassing Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Mechanical Vapour Recompression (MVRE) systems, further enhanced through Reverse Osmosis (RO) Reclamation Mechanisms. Hazardous and non-hazardous waste materials are segregated at source and safely contained within specially designated zones, then handed over to State Pollution Control Board authorities, licensed vendors, and recycling companies for environmentally sound processing. **Goals:** • 30% reduction in freshwater consumption intensity by 2032. • 10% Increase in Amount of Water Recycled intensity by FY2028. • 20% reduction in landfill intensity waste per unit by 2028; • 30% reduction in solid waste intensity by 2032.	**Risk (Negative):** operational downtime; expenditure arising from regulatory non-compliance; monetary penalties and elevated operational costs from waste mismanagement. **Opportunity (Positive):** Cost optimization, enhanced sustainability performance; material reclamation and public-image improvement.
3.	Human Capital Management	Risk and Opportunity	**Risk:** Vulnerabilities concerning personnel scarcity, workforce disengagement, and performance discrepancies can disrupt operations. Talent gaps can affect continuity, capability, and institutional robustness. **Opportunity:** The ability to attract, develop, and retain talent is central to fostering employee engagement, productivity, and long-term performance. Effective human capital management enables the Company to build a resilient, future-ready workforce that drives innovation and underpins sustained growth.	Sigachi implements an organized and forward-thinking methodology, sustaining an effective recruitment infrastructure reinforced by comprehensive position specifications and diverse recruitment channels. An extensive talent repository is persistently cultivated to avert interruptions from offer rejections or staff turnover. Workforce engagement is overseen through an integrated HR information system, employee-focused methodologies, monthly townhalls and an open-ended performance appraisal process, with a methodical 9-box performance-capacity matrix for supervisory and managerial tiers. **Goals:** Annual evaluation of workforce contentment via internal polling and external (GPTW) certification, maintaining satisfaction metrics persistently exceeding 88%.	**Risk (Negative):** potential disruption and increased hiring/ training costs from talent gaps and disengagement. **Opportunity (Positive):** improved staff contentment, superior employee persistence, greater creative output, and reduced hiring/ training expenses; accelerates corporate expansion and reinforces market leadership.

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)
4.	Employee Health, Safety and Well-being	Risk	**Risk:** Workplace accidents, hazardous environments, and compromised wellness may result in operational interruptions, legal responsibility, and brand damage. Neglecting employee wellbeing also affects productivity and retention, even where it is less of a public-facing issue.	Having achieved Great Place to Work certification, Sigachi fosters an organizational culture where staff members perceive themselves as acknowledged and appreciated. The enterprise maintains EH&S protocols throughout all operational activities, extending to full-time staff, temporary personnel, and external contractors, ensuring comprehensive instruction in workplace health protocols, safety regulations, and operational-specific dangers. Production centres adhere to ISO 45001 requirements, reinforced by comprehensive EH&S mechanisms, with frequent safety evaluations measured against global benchmarks.	**Risk (Negative):** possible judicial sanctions; staff output reduction stemming from personnel interruptions and operational halts; effects on productivity and retention.
5.	CSR & Community Engagement	Opportunity	**Opportunity:** Properly coordinated social responsibility programs can produce enduring worth, reinforce stakeholder collaborations, and advance sustainable development aims. Very high financial materiality indicates it is strategic or tied to license to operate; while stakeholders currently rank it lower, it represents a hidden opportunity for influence.	Key CSR partners and initiatives: • AKRSPI • Maunu Dhawni • Vision Spring • ZPHS Programme **1. Partnership with Aga Khan Rural Support Programme India (AKRSPI)** Sigachi partnered with AKRSPI to support rural communities through an integrated development programme covering: Irrigation and water conservation Sustainable agriculture and environmental practices • Renewable energy solutions • Community support and empowerment • Education and healthcare initiatives **2. Collaboration with Mauna Dhwani Foundation (MDF)** In collaboration with MDF, Sigachi supports the empowerment of tribal women by creating sustainable livelihood opportunities through a stitching unit and structured training programmes, with a focus on: Skill development Sustainable livelihoods Community strengthening and empowerment	**Opportunity (Positive):** public confidence; community approval; brand prestige.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				3. Collaboration with VisionSpring Foundation (VSF) Through its collaboration with VSF under the Clear Vision Nation programme, Sigachi works to improve access to eye care for children, with the objective of: • Improving access to vision screening and eye care • Supporting learning and livelihood opportunities • Enhancing safety and overall well-being **4. Local Community Support – Pashamylaram** Sigachi provides monthly financial support to Zilla Parishad High School, Isnapur, towards staff salaries, thereby contributing to strengthening local educational infrastructure and supporting access to quality education for the surrounding community.	
6.	Business Ethics	Risk and Opportunity	**Risk:** Competing interests, corruption and improper conduct may lead to judicial consequences, brand impairment, and stakeholder withdrawal. **Opportunity:** Ethical practices protect reputation and avoid legal risk. Ethical leadership is increasingly important to employees, investors, and partners, and can be a source of competitive and reputational advantage.	The organization's foundational principles of professional integrity and moral standards, governed by its Code of Business Ethics and Conduct (COBCE), apply uniformly to all board members and personnel. The COBCE mandates strict compliance with anti-bribery, anti-corruption, and legal obligations, embedded through a behavioural guidelines manual, a corruption-prevention directive, a Whistleblower Mechanism, and a secure reporting system. Vendors, subcontractors, and external service providers must follow formal Vendor and External Partner Conduct Guidelines.	**Risk (Negative):** judicial responsibility; stakeholder scepticism. **Opportunity (Positive):** strengthened reputation and stakeholder trust; reduced legal exposure.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Business Continuity & Risk Management	Risk	**Risk:** The organization encounters diverse classifications of potential threats including process-related, regulatory, directional, and monetary risks. Inadequate or delayed management of these exposures could trigger manufacturing halts, governmental sanctions, workplace accidents, and enduring corporate instability. Business continuity capability is essential for resilience and is a fundamental operational safeguard, even though it is not typically visible to stakeholders.	The Company has established an Enterprise Risk Management (ERM) framework, aligned with COSO ERM and ISO 31000:2018, for systematic identification, assessment, monitoring and mitigation of key business risks. Risks are periodically reviewed and escalated through appropriate governance mechanisms. The Company also maintains a Business Continuity Plan (BCP) and emergency response mechanisms to strengthen preparedness and response to potential disruptions. Supporting measures include monitoring of raw material and financial risks, diversification of the supplier base, robust quality and safety controls, emergency preparedness and drills, periodic review of regulatory requirements, defined SOPs, and internal and external audits. These measures collectively support operational continuity and strengthen the Company's resilience to potential business disruptions.	**Risk (Negative):** production interruptions; governmental penalties; workplace accidents and structural breakdowns may result in substantial monetary setbacks, brand impairment, and stakeholder scepticism.
8.	Regulatory & Ethical Compliance	Risk	**Risk:** Non-compliance with applicable laws, regulations and ethical standards may result in regulatory action, financial penalties, suspension or loss of licences/approvals, legal liabilities and reputational damage. Given the highly regulated nature of the pharmaceutical industry, regulatory and ethical compliance is critical to maintaining stakeholder trust and ensuring continuity of operations..	The Company monitors changes in applicable laws and regulatory requirements and strengthens compliance through periodic legal and regulatory updates, internal reviews and external audits, as applicable. The Company's Code of Conduct and Ethics provides a framework for responsible and ethical business practices and is supported by employee awareness and training programmes. Compliance requirements are monitored across relevant functions, and identified gaps are addressed through appropriate corrective actions. ESG and other statutory disclosures are also periodically reviewed to ensure alignment with applicable regulatory requirements.	**Risk (Negative):** penalties; sanctions.

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.	Diversity, Equity & Inclusion (DEI)	Opportunity	**Opportunity:** A diverse and inclusive workforce enables Sigachi to access a broader talent pool, bring varied perspectives into decision-making and strengthen collaboration and innovation across the organisation. As the Company expands across geographies and markets, greater diversity can also help build a workforce that better reflects its employees, customers and other stakeholders. Strengthening DEI practices provides an opportunity to improve employee engagement and retention, develop diverse leadership talent and build a more inclusive and resilient organisational culture.	Sigachi is integrating DEI initiatives throughout its employee base and corporate environment, concentrating on increasing the representation of women through targeted recruitment drives, internal awareness campaigns, and unbiased-access communications. HR guidelines are being overhauled to facilitate greater participation of marginalized communities, specifically women and persons with disabilities (PWDs). Alternative hiring channels such as sponsoring apprentices are also being explored. Goals: 10% growth in the proportion of women within the employee population versus the current year; a more inclusive employment environment for persons with disabilities.	**Opportunity (Positive):** stronger employee commitment, lower turnover, and heightened innovation; elevates employer reputation and helps satisfy compliance and stakeholder expectations.
10.	Innovation Management & Investment in R&D	Opportunity	**Opportunity:** Innovation serves as the foundation for distinguishing products in the marketplace, establishing dominance in competitive sectors, and streamlining organizational processes. Though lower in immediate materiality, it is key for long-term differentiation and adaptability in changing markets.	Sigachi is channelling resources into internal R&D initiatives and experimental trials to drive advancements in manufacturing processes and product offerings, with a target to expand innovation capacity by FY2028, strengthening R&D facilities and boosting financial allocation by 30%, with particular emphasis on environmentally-friendly APIs and pharmaceutical excipients.	**Opportunity (Positive):** broadening market reach; enhancing operational effectiveness; lowering expenditures.
11.	Information Security, Cybersecurity & Data Privacy	Risk	**Risk:** As organizations embrace digital transformation and networked technologies, safeguarding information has emerged as a critical priority. Digital intrusions and unauthorized data disclosures may trigger service interruptions, regulatory sanctions, destruction of information assets, and damage to corporate image. This issue is highly business-critical; stakeholder awareness is rising, though not yet a top concern.	Network defence via perimeter security systems and ongoing surveillance of data flows; workstation security through unified endpoint solutions providing instantaneous threat identification, malware and ransomware countermeasures, peripheral management, and internet access regulation; email protection via sophisticated security protocols including spam elimination, hazard mitigation, message encryption, and systematic message preservation.	**Risk (Negative):** financial costs arising from data breaches; exposure to legal consequences; erosion of stakeholder trust.

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.	Operational Health and Safety	Risk	**Risk:** Poor occupational health and safety protocols can result in work-related incidents and physical harm to personnel, along with failure to meet regulatory requirements, creating exposure to legal consequences, business continuity challenges, and reputation deterioration. This issue is financially material; safety failures lead to legal, operational, and reputational risks.	The organization upholds rigorous EH&S benchmarks across all divisions and operational sites, extending to full-time employees and third-party contractors, guaranteeing education regarding occupational wellness, protective procedures, and risk factors. Production plants adhere to ISO 45001 specifications, with periodic safety evaluations measured against global best practices.	**Risk (Negative):** legal liabilities; disruptions to production; increased employee attrition; consequent erosion of profitability.
13.	Responsible Procurement and Supply Chain Management	Risk	**Risk:** The organization faces threats from supply chain interruptions, vendor regulatory violations, or questionable procurement methods, which can trigger damage to corporate image, monetary sanctions, and operational inefficiencies. Substandard supplier ESG performance may subject the enterprise to ecological and societal hazards. This issue carries strong business impact but currently receives comparatively low stakeholder attention.	The organization is intensifying collaboration with vendors through comprehensive ESG evaluation procedures, systematic reviews, and examination processes. A formal supplier code of conduct and procurement governance mechanisms mandate that third-party providers comply with ethical, ecological, and societal requirements. The procurement strategy prioritizes partners holding recognized credentials (FSC, ISO, environmental certifications) and regional suppliers where practical.	**Risk (Negative):** increased costs; regulatory penalties; reputational loss; supply disruptions in the event of persistent non-compliance.

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 valuechains
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 isresponsible 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	https://sigachi.com/investors/corporate-governance/#1619014285391-efc2c212-9022 The policies available include: 1. ENVIRONMENTAL POLICY: https://sigachi.com/Policies/ENVIRONMENTAL%20POLICY.pdf 2. ANTI-BRIBERY AND ANTI-CORRUPTION POLICY: https://sigachi.com/Policies/POLICY%20ON%20ANTI%20BRIBERY%20AND%20ANTI%20CORRUPTION.pdf 3. CODE OF CONDUCT FOR BOARD OF DIRECTORS AND SENIOR MANAGEMENT: https://sigachi.com/Policies/2.pdf 4. DIVIDEND DISTRIBUTION POLICY: https://sigachi.com/Policies/17.pdf 5. FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION: https://sigachi.com/Policies/4.pdf 6. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS: https://sigachi.com/Policies/5.pdf 7. NOMINATION & REMUNERATION POLICY: https://sigachi.com/Policies/6.pdf 8. POLICY FOR LEAK OF UNPUBLISHED PRICE SENSITIVE INFORMATION: https://sigachi.com/Policies/7.pdf 9. POLICY FOR PREVENTION OF SEXUAL HARASSMENT: https://sigachi.com/Policies/POLICY%20ON%20PREVENTION%20OF%20SEXUAL%20HARRASSMENT.pdf 10. POLICY ON DISCLOSURE OF MATERIAL EVENTS OR INFORMATION: https://sigachi.com/Policies/10.pdf 11. POLICY ON PRESERVATION OF DOCUMENTS: https://sigachi.com/Policies/11.pdf 12. CSR POLICY: https://sigachi.com/Policies/3.pdf 13. VIGIL MECHANISM POLICY: https://sigachi.com/Policies/VIGIL%20MECHANISM%20POLICY.pdf 14. RISK MANAGEMENT PLAN: https://sigachi.com/Policies/13.pdf 15. SUCCESSION POLICY: https://sigachi.com/Policies/14.pdf 16. CONTENT ARCHIVING POLICY: https://sigachi.com/Policies/CONTENT%20ARCHIVING%20POLICY.pdf								

	17. POLICY ON BOARD DIVERSITY: https://sigachi.com/Policies/9.pdf 18. POLICY ON RELATED PARTY TRANSACTIONS & ITS MATERIALITY: https://sigachi.com/Policies/POLICY%20ON%20RELATED%20 PARTY%20TRANSACTIONS%20AND%20ITS%20MATERIALITY.pdf 19. PREVENTION OF INSIDER TRADING: https://sigachi.com/Policies/16.pdf 20. POLICY ON ENERGY AND EMISSION: https://sigachi.com/Policies/POLICY%20ON%20ENERGY%20AND%20EMISSIONS.pdf 21. POLICY ON CODE OF BUSINESS CONDUCT AND ETHICS: https://sigachi.com/Policies/Policy%20on%20Code%20of%20Business%20conduct%20&%20Ethics.pdf 22. POLICY ON RESPONSIBLE CONSUMPTION, PRODUCTION AND DISPOSAL: https://sigachi.com/Policies/POLICY%20ON%20RESPONSIBLE%20CONSUMPTION%20PRODUCTION%20AND%20DISPOSAL.pdf 23. POLICY ON SUPPLIER CODE OF CONDUCT: https://sigachi.com/Policies/POLICY%20ON%20SUPPLIER%20CODE%20OF%20CONDUCT.pdf 24. POLICY ON WATER STERWARDSHIP: https://sigachi.com/Policies/POLICY%20ON%20WATER%20STERWARDSHIP.pdf 25. POLICY FOR DETERMINING MATERIAL SUBSIDIARY: https://sigachi.com/Policies/POLICY%20FOR%20DETERMINING%20MATERIAL%20SUBSIDIARY.pdf 26. POLICY FOR DETERMINING MATERIALITY FOR DISCLOSURES: https://sigachi.com/Policies/POLICY%20FOR%20DETERMINING%20MATERIALITY%20FOR%20DISCLOSURES.pdf 27. EQUAL EMPLOYMENT OPPORTUNITY POLICY: https://sigachi.com/Policies/EQUAL%20EMPLOYMENT%20OPPORTUNITY%20POLICY.pdf 28. POLICY ON MINIMUM WAGES: https://sigachi.com/Policies/POLICY%20ON%20MINIMUM%20WAGES.pdf 29. ESG POLICY: https://sigachi.com/Policies/ESG%20POLICY.pdf 30. CRITERIA OF MAKING PAYMENT TO NON-EXECUTIVE DIRECTORS: https://sigachi.com/Policies/CRITERIA%20OF%20MAKING%20PAYMENTS%20TO%20NON-EXECUTIVE%20DIRECTORS.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 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.	The Company has revised its environmental baseline from FY 2022-23 to FY 2025-26 to establish a more comprehensive and representative basis for measuring environmental performance. The earlier baseline was established during the initial stages of the Company's ESG data collection and monitoring systems. Since then, data availability, coverage and monitoring processes have been strengthened, alongside changes in the Company's operational and reporting boundary. Accordingly, FY 2025-26 has been adopted as the revised baseline year to enable consistent measurement and effective tracking of progress against the Company's environmental targets. Environment • Energy: 20% reduction in energy consumption by 2032. • Coal: 30% Reduction in Coal Consumption Intensity by 2032. • Emission: 10% Reduction in Scope 1+2 Emissions Intensity by 2031. • Water: 30% reduction in freshwater consumption intensity by 2032. • Waste: 20% reduction in solid waste intensity sent to landfill by 2028. Social • Ensure all employees Undergo relevant training for an average of 5 training records annually. • Increase women's representation in our total workforce by 10%. Governance • Cybersecurity: Strengthen data privacy and cybersecurity systems to protect sensitive information and ensure regulatory compliance (YoY). • ESG Reporting: Publish a standalone sustainability report with enhanced environmental data transparency (YoY). • Responsible Sourcing: Establish a process to ensure supplier compliance with the Code of Conduct (YoY).
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	FY2025-26 reflects Sigachi Industries Limited's continued focus on strengthening its ESG performance and data management practices, while supporting the Company's growing production requirements. During the year, the Company strengthened its environmental data collection and monitoring processes to improve the consistency and reliability of its sustainability performance data. Considering the increase in production and the need for a more representative reference point for performance tracking, the Company has finalised FY2025-26 as the revised baseline year. Sigachi continues to implement initiatives aligned with its environmental targets and remains focused on achieving its medium- and long-term sustainability targets within the defined timelines.

Focus Area	FY25	FY26	Performance
Total Energy Consumption (GJ)	4,05,650.15	392969.3	Improved
Energy Intensity per ₹ turnover (GJ/₹)	0.0000994	0.0001036	Improved
Waste Recycled (MT)	-	135.21	Positive progress
Waste Sent to Landfill (MT)	-	34.32	Under monitoring
Scope 1 & 2 Emissions Intensity (tCO_2e/₹)	0.00001242	0.000013100	Increase mainly due to expanded reporting boundaries and inclusion of all applicable Scope 1 emission categories; continued focus on emissions reduction and efficiency improvements.
Water Intensity per ₹ turnover (KL/₹)	0.00001253	0.00001567	Requires further improvement

During FY26, the Company continued to strengthen its ESG framework and environmental management practices. The Company expanded its GHG assessment beyond Scope 1 and Scope 2 emissions to include relevant Scope 3 categories, providing a more comprehensive understanding of emissions across its operations and value chain. The GHG inventory covering Scope 1, Scope 2 and Scope 3 emissions also underwent external limited assurance, further strengthening the reliability of reported environmental data.

The Company also completed a Life Cycle Assessment (LCA) of Microcrystalline Cellulose (MCC) to better understand the environmental footprint of one of its key products and identify environmental hotspots across its life cycle. Building on these assessments, a decarbonisation roadmap is being developed to identify and prioritise opportunities for improving energy efficiency and reducing GHG emissions.

Going forward, the Company will continue to strengthen environmental data monitoring, improve resource and process efficiency, and explore opportunities for cleaner energy, fuel transition and other emission-reduction interventions. These efforts will support progress towards the Company's defined environmental targets and its broader objective of progressively reducing the environmental impact of its operations.

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 believe sustainable growth is integral to building a resilient and responsible business. During FY26, we continued to strengthen our ESG practices, with a focus on resource efficiency, responsible operations, employee well-being, safety and long-term stakeholder value creation.

During the year, we completed our Scope 1, 2 and 3 GHG emissions inventory and obtained external limited assurance of our GHG emissions. We also completed a Life Cycle Assessment (LCA) for Microcrystalline Cellulose (MCC) to better understand the environmental footprint and key emission hotspots across its life cycle. A decarbonisation roadmap is being developed to establish a structured pathway for reducing emissions and improving energy efficiency over the coming years.

Our environmental initiatives continue to focus on energy and water efficiency, waste management and responsible resource use. We are also strengthening sustainable sourcing, occupational health and safety, cybersecurity and diversity, equity and inclusion across the organisation.

We recognise that improving our energy, water and emissions intensity, while balancing business growth, remains an important challenge and priority. Going forward, we will continue to focus on process optimisation, resource conservation and responsible growth, while progressing towards defined long-term ESG targets and creating sustainable value for our stakeholders.

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

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 has oversight responsibility for ESG targets, strategic frameworks, and disclosure mechanisms. This governance arrangement ensures proper monitoring and accountability for environmental, social, and governance performance metrics across the organization.

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
While Sigachi Industries has not yet undertaken an external agency for independent policy assessment, the Company is actively considering this avenue as part of its ongoing efforts to enhance policy evaluation and deepen its 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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	P1,P2,P3,P4,P6,P7,P8	100%
Key Managerial Personnel	4	P1,P2,P3,P4,P5,P6,P7,P8,P9	95%
Employees other than BoD and KMPs	673	P2,P3,P5,P6	97%
Workers		P1,P2,P4,P6	98%

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):

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil				
Settlement					
Compounding fee					

Non- Monetary

Sr. No.	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil			
Punishment				

Note: During the financial year, certain legal proceedings/investigations were initiated in connection with the incident at the Company's Pashamylaram facility. As reported, the Managing Director and Chief Executive Officer of the Company was arrested in connection with the investigation. The matter is under legal proceedings/investigation and, as on the reporting date, no final order imposing any penalty, fine, settlement, compounding fee, imprisonment pursuant to conviction, or punishment has been passed against the Company or its Directors/KMPs in this regard. Accordingly, the same has not been reported under the above categories.

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
Not Applicable, No appeal/revision was preferred, as no monetary or non-monetary action was imposed.		

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.**

The Company has an Anti-Bribery & Anti-Corruption Policy applicable to all employees, directors, contractors, consultants, subsidiaries, and business partners. The policy establishes a zero-tolerance approach towards bribery, corruption, facilitation payments, kickbacks, fraud, and unethical business practices.

Key provisions include:
Prohibition of bribery, facilitation payments, and improper gifts or hospitality.
Due diligence on third parties and inclusion of anti-corruption clauses in business agreements.
Maintenance of accurate books and records with no off-book transactions.
Confidential reporting through the Whistleblower Mechanism with protection against retaliation.
Periodic employee awareness and training on ethical business conduct.
The web link to the Company's Anti-Corruption and Anti-Bribery Policy is provided as follows.:
https://sigachi.com/Policies/POLICY%20ON%20ANTI%20BRIBERY%20AND%20ANTI%20CORRUPTION.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:**

No occurrences of bribery or corrupt practices were recorded during the current and preceding financial years across any level of the organisation including Directors, Key Managerial Personnel, employees, and workers, which consequently resulted in no enforcement measures being imposed by any regulatory or judicial authorities.

	FY (2025-26)	FY (2024-25)
Directors	N/A	N/A
KMPs		
Employees		
Workers		

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

	FY (2025-26)		FY (2024-25)	
	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.**

Not Applicable. During the financial year, there were no reported cases of corruption or conflicts of interest involving the Company or its Directors/KMPs that resulted in fines, penalties, or action by regulators, law enforcement agencies, or judicial institutions. Accordingly, no corrective action was required to be undertaken in this regard.

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

	FY (2025-26)	FY (2024-25)
i) Accounts payable x 365 days	1,62,67,34,78,999	1,19,36,57,23,725.55
ii) Cost of goods/services procured	1,79,67,06,739	1,95,01,51,887.18
iii) Number of days of accounts payables	91	61

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 (2025-26)	FY (2024-25)
Concentration of Purchases	a. i) Purchases from trading houses	63,89,75,395	42,32,03,676.49
	ii) Total purchases	1,79,67,06,739	2,02,19,06,626.34
	iii) Purchases from trading houses as % of total purchases	35.56%	20.93%
	b. Number of trading houses where purchases are made	69	34
	c. i) Purchases from top 10 trading houses	48,16,57,970	36,99,93,032
	ii) Total purchases from trading houses	63,89,75,395	42,32,03,676
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	75.38%	87.43%
Parameter	**Metrics**	**FY (2025-26)**	**FY (2024-25)**
Concentration of Sales	a. i) Sales to dealer / distributors	1,62,10,76,909	2,04,40,53,680
	ii) Total Sales	3,79,04,23,563	4,07,83,30,078
	iii) Sales to dealer / distributors as % of total sales	42.77%	50.12%
	b. Number of dealers / distributors to whom sales are made	45	26
	c. i) Sales to top 10 dealers / distributors	1,46,49,44,396	1,88,80,53,934
	ii) Total Sales to dealer / distributors	1,62,10,76,909	2,04,40,53,680
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	90.37%	92.37%
Parameter	**Metrics**	**FY (2025-26)**	**FY (2024-25)**
Share of RPTs in	a. i) Purchases (Purchases with related parties)	-	-
	ii) Total Purchases	1,79,67,06,739	2,02,19,06,626
	iii) Purchases (Purchases with related parties as % of Total Purchases)	-	-
	b. i) . Sales (Sales to related parties)	79,98,58,214.6	74,35,54,564
	ii) Total Sales	3,79,04,23,563	4,07,83,30,078
	iii) Sales (Sales to related parties as % of Total Sales)	21.10%	18.23%
	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	1,38,91,89,749	1,01,69,65,000
	ii) Total Investments made	1,39,06,89,749	1,01,84,65,000
	iii) Investments in related parties as % of Total Investments made	99.89%	99.85%

Leadership Indicators

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

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.	110	Environmental Impact, Social Responsibility & Governance	70.26%
2.	110	Supplier Code of conduct	88.18%
3.	110	Ethics	70.26%

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. Sigachi Industries has established processes to identify and manage conflicts of interest involving members of the Board through its Code of Conduct. The Code requires all Personnel, including Directors, to refrain from engaging in activities or holding personal interests that may result in an actual or perceived conflict of interest. It also expressly prohibits the use of information acquired through their position within the Company for personal gain, reflecting Sigachi's commitment to the highest standards of integrity, transparency, and ethical business 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 (2025-26)	FY (2024-25)	Details of improvements in environmental and social impacts
R & D	5.67%	5.09%	Increased investment in R&D has strengthened API development and manufacturing capabilities through the adoption of advanced technologies, process optimisation, and compliance with stringent global regulatory requirements. R&D initiatives also focus on improving process efficiency, enhancing yields, reducing solvent and raw-material consumption, minimising waste generation, and developing safer and more sustainable manufacturing processes. These initiatives support responsible production while strengthening product quality, employee safety, and long-term business sustainability
Capex	4.32%	3.95%	The Company has invested in strengthening its R&D infrastructure through the installation of advanced laboratory and analytical equipment, process development systems, safety infrastructure, and scale-up facilities. These investments support the development of cost-effective and sustainable API manufacturing processes with improved yields, reduced solvent and raw-material consumption, lower waste generation, and enhanced energy efficiency.

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

Yes. All wood pulp used in Sigachi Industries' MCC manufacturing is sourced exclusively from FSC-certified suppliers, ensuring that the pulp originates from responsibly managed forests in line with FSC standards. This sourcing strategy demonstrates their dedication to ecological conservation, responsible procurement methods, and forest preservation, while simultaneously contributing to community development and combating forest loss.

The company implements a comprehensive ESG evaluation framework for their suppliers to assess and improve their environmental performance, social impact, and governance standards, utilizing reliable and verifiable information. Before vendors are formally approved as authorized suppliers and receive purchase orders, they must execute the company's Code of Conduct, complete detailed ESG assessment questionnaires, and provide completed Vendor Qualification documentation. Any identified non-compliance issues must be remedied within specified timeframes.

Sigachi's Supplier Code of Conduct establishes clear expectations regarding principled commercial practices, human rights observance, environmental adherence, and occupational safety standards. Additionally, partners are expected to maintain robust mechanisms for regulatory compliance, risk mitigation, and ongoing enhancement of their operational practices.

As the company expands its operations into active pharmaceutical ingredients (APIs) and chemical intermediates, they have developed a strategic initiative to implement supplier performance assessments focused on environmental sustainability, social performance, and governance effectiveness, utilizing precise and confirmable data metrics.

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

100% of the Company's key starting material (KSM) suppliers adhere to sustainable sourcing practices and comply with applicable Good Manufacturing Practices (GMP) requirements. All wood pulp suppliers are FSC-certified, supporting responsible and sustainable sourcing. The Company conducts periodic supplier assessments and audits to monitor compliance and ensure that quality, sustainability, and responsible sourcing requirements are maintained.

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)**

In compliance with the Plastic Waste Management Rules and applicable central government regulations, the Company ensures that all plastic waste including packaging materials is recycled and disposed of responsibly. All plastic waste is directed to government-authorised certified vndors equipped to carry out environmentally responsible recycling and disposal.

(b) E-waste

The Company's e-waste management practices are anchored in partnerships with government-registered recyclers, ensuring that end-of-life electronic items are disposed of and recycled appropriately. This approach reflects the Company's commitment to promoting circular practices and reducing the overall environmental footprint.

(c) Hazardous waste

The Company ensures environmentally responsible management of hazardous waste through authorised vendors approved by the State Pollution Control Board (SPCB). Hazardous waste is systematically categorised and stored in specially designated areas before being disposed of at facilities approved by the Pollution Control Board, ensuring strict adherence to applicable regulatory guidelines at every stage of the waste management process.

(d) Other waste.

Sigachi's non-hazardous waste management practices are built on a systematic collection and authorised recycling framework that ensures the efficient recovery of reusable materials. This approach minimises waste sent to disposal sites while reflecting the Company's steadfast dedication to environmental stewardship and sustainable operations.

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, Extended Producer Responsibility (EPR) is presently not applicable to the Company's activities, and accordingly, no submissions have been made under the EPR guidelines to the State Pollution Control Boards. However, the Company ensures that waste collection, handling, and disposal activities are carried out through vendors authorised by the State Pollution Control Board (SPCB), thereby maintaining compliance with applicable waste management regulations and environmental requirements.

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)**

Yes. Sigachi Industries has conducted a Life Cycle Assessment (LCA) for its product, Microcrystalline Cellulose (MCC), evaluating the environmental impact across its entire product lifecycle to inform and strengthen the Company's sustainability efforts.

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.
1.	21001	Microcrystalline Cellulose (MCC)	70%	Cradle-to-gate	Yes	No, while not publicly disclosed as a matter of course, the information can be shared with customers or stakeholders upon request.	NA

Note: **Brief Details of the Assessment:**

The Company undertook a Life Cycle Assessment (LCA) of its Microcrystalline Cellulose (MCC) product covering the cradle-to-gate boundary to evaluate its environmental impacts across the manufacturing life cycle. The assessment identified the drying process as the primary environmental hotspot, contributing approximately 62.39% of the product's total Global Warming Potential (GWP), with steam consumption and wood pulp usage during the hydrolysis stage also emerging as significant contributors.

Based on the findings, the Company is exploring opportunities to improve the environmental performance of its MCC production through enhanced energy efficiency in the drying process, optimization of thermal energy and steam consumption, evaluation of waste heat recovery and renewable energy integration, adoption of sustainable packaging alternatives, and continuous operational efficiency improvements across manufacturing processes.

The assessment was performed using operational data supplemented by recognized modelling assumptions, wherever required, and included sensitivity analyses for key parameters. The results are specific to the Company's manufacturing operations and are intended to support internal sustainability initiatives, identify targeted emission reduction opportunities, strengthen resource efficiency, and advance its long-term sustainability objectives.

1. **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**
No significant social or environmental concerns and/or risks arising from the production or disposal of the products/ services have been identified through Life Cycle Assessment (LCA) or other relevant assessments.		

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

Percentage of recycled or reused input material to total material (by value) used in production or providing services		
Indicate input material	**Recycled or re-used input material to total material**	
	FY26 Current Financial Year	**FY25 Previous Financial Year**
In the pharmaceutical industry, stringent quality and safety standards are maintained to prevent contamination and ensure product efficacy. Considering the nature of the Company's products, the manufacturing process requires the use of fresh input materials, and therefore the use of recycled or reused input materials is not applicable. Accordingly, the percentage of recycled or reused input material to total material used in production is reported as Nil/Not Applicable for both the current and previous financial years. Further, the Company follows Good Manufacturing Practices (GMP) across its operations and continues to optimise resource utilisation and operational efficiency to the maximum extent feasible.		

3 **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:**

	FY26 Current Financial Year			**FY25 Previous Financial Year**		
	Re-Used	**Recycled**	**Safely Disposed**	**Re-Used**	**Recycled**	**Safely Disposed**
Plastics (including packaging)	N/A, since the Company does not reclaim products or packaging materials at end of life, no quantitative data on reuse, recycling, or safe disposal is applicable.					
E-waste						
Hazardous waste						
Other waste						

4. 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, end-of-life reclamation of products and packaging materials does not form part of the Company's operations.	

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	1,176	1,176	100%	1,176	100%	0	0%	0	0%	0	0%
Female	57	57	100%	57	100%	57	100%	0	0%	0	0%
Other	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	**1,233**	**1,233**	**100%**	**1,233**	**100%**	**57**	**4.62%**	**0**	**0%**	**0**	**0%**
Other than permanent employees											
Male	15	15	100%	15	100%	0	0%	0	0%	0	0%
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Other	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	**15**	**15**	**100%**	**15**	**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	148	148	100%	148	100%	0	0%	0	0%	0	0%
Female	19	19	100%	19	100%	19	100%	0	0%	0	0%
Other	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	167	167	100%	167	100%	19	11.38%	0	0%	0	0%
Other than permanent workers											
Male	505	505	100%	505	100%	0	0%	0	0%	0	0%
Female	20	20	100%	20	100%	20	100%	0	0%	0	0%
Other	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	**525**	**525**	**100%**	**525**	**100%**	**20**	**3.81%**	**0**	**0%**	**0**	**0%**

Note: Laborers employed through contractors and their subcontractors have been classified as other than permanent 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:

₹ In Lakhs

	FY 2025-26	FY 2024-25
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)	291	214
ii) Total revenue of the company	38,727	42,238
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.75%	0.51%

2. Details of retirement benefits

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/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%	NA	Yes	100%	NA	Yes
ESI	100%	100%	Yes	100%	100%	Yes

Details of Other Retirement benefits

Sr. No	Name of Benefits	FY 2025-26			FY 2024-25		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1	Insurance	100%	100%	Yes	100%	100%	Yes

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the Company strives to ensure accessibility across its locations for differently abled employees and workers in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The facilities provided include ramps, lifts, guard rails for safe and convenient movement, specially designed washrooms, and other necessary infrastructure arrangements to promote an inclusive, accessible, and barrier-free workplace environment.

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, the Company has an Equal Opportunity Policy in line with the principles of the Rights of Persons with Disabilities Act, 2016. The policy reflects the Company's commitment to providing equal opportunities and maintaining a workplace free from discrimination. It ensures fair treatment of employees irrespective of race, colour, religion, gender, national origin, ancestry, age, marital status, sexual orientation, disability, or any other protected characteristic.

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	The organization adheres to procedural fairness principles, implementing a graduated response system for addressing stakeholder complaints. Routine or less complex issues are resolved through internal procedures and direct engagement. However, when disputes involve more intricate matters requiring specialized attention, the company initiates impartial fact-finding procedures supported by independent legal experts, with the objective of achieving mutually acceptable outcomes through collaborative resolution mechanisms.
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 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No.of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No.of employees /workers in respective category,who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	N/A. Sigachi Industries maintains a workforce that is presently free from any formal labour union representation or affiliation with company-recognized worker associations.					
Male						
Female						
Other						
Total Permanent Workers						
Male						
Female						
Other						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,191	1,191	100%	1,162	97.57%	1,063	1,006	94.6%	952	89.55%
Female	57	57	100%	55	96.49%	45	42	93.33%	39	86.66%
Other	0	0	NA	0	NA	0	0	NA	0	NA
Total	**1,248**	**1,248**	**100%**	**1,217**	**97.52%**	**1,108**	**1,048**	**94.58%**	**991**	**89.44%**
Workers										
Male	653	653	100%	619	94.79%	640	601	93.90%	610	95.31%
Female	39	39	100%	36	92.31%	59	54	91.52%	56	94.91%
Other	0	0	NA	0	NA	0	0	NA	0	NA
Total	**692**	**692**	**100%**	**655**	**94.65%**	**699**	**655**	**93.71%**	**666**	**95.28%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	1,191	1,191	100%	1,063	1,063	100%
Female	57	57	100%	45	45	100%
Other	0	0	NA	0	0	NA
Total	1,248	1,248	100%	1,108	1,108	100%
Workers						
Male	653	653	100%	640	640	100%
Female	39	39	100%	59	59	100%
Other	0	0	NA	0	0	NA
Total	**692**	**692**	**100%**	**699**	**699**	**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. Across all production plants and project sites, the Company has established a comprehensive Occupational Health and Safety management system that covers 100% of the entity, including both regular employees and contractual workers.

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 Company identifies, assesses, and manages work-related hazards through a structured Hazard Identification and Risk Assessment (HIRA) process. Standard safety trainings are regularly conducted, and qualitative risk assessment methodologies are applied for various activities across operational units to identify potential risks and implement appropriate control measures for both routine and non-routine activities.

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

Yes. The Company has established mechanisms for reporting work-related hazards and incidents. Regular safety trainings and toolbox talks are conducted to enhance awareness among employees and workers regarding hazard identification, preventive measures, and emergency response procedures. The Company also follows a structured incident reporting process, wherein all incidents are documented and reported as per prescribed protocols, including Form-4 requirements.

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

Yes. Employees and workers have access to non-occupational medical and healthcare services through health insurance coverage provided by the Company. The coverage extends beyond occupational injuries and reflects the Company's commitment towards safeguarding the overall health and well-being of its workforce.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	8.44	0
	Workers		0
Total recordable work-related injuries	Employees	27	0
	Workers	55	0
No. of fatalities	Employees	25	0
	Workers	29	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	4	0
	Workers	6	0

*including in the contract workforce

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

Sigachi Industries Limited recognises that the health and safety of its employees and workers is fundamental to responsible and sustainable operations. The incident at the Pashamylaram facility during FY26 reinforced the need for continued strengthening of safety systems, risk controls and preparedness across our operations. The Company remains focused on learning from the incident, strengthening preventive measures and building back safer, stronger and more resilient operations.

The Company's Occupational Health and Safety Management System is aligned with ISO 45001:2018, providing a structured framework for identifying hazards, assessing risks and implementing appropriate controls. During the year, increased emphasis was placed on strengthening safety awareness, monitoring and preparedness across manufacturing locations.

Key measures include:

Strengthening hazard identification, risk assessment and preventive controls across operations;

Conducting regular toolbox talks, safety awareness programmes and training sessions;

Strengthening emergency preparedness through drills and response protocols;

Implementing corrective and preventive actions (CAPA) arising from safety assessments, incidents and audits;

Deploying dedicated safety personnel at manufacturing locations for monitoring and implementation of safety practices;

Providing appropriate Personal Protective Equipment (PPE) to employees and workers;

Encouraging employee consultation and participation in workplace health and safety initiatives; and

Conducting regular internal and external safety audits to identify gaps and drive continual improvement.

The Company continues to review and strengthen its EHS systems, infrastructure and safety practices, with increased focus on prevention, preparedness, accountability and continuous improvement, towards creating a safer workplace for all employees and workers.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. 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.

Following the incident at the Pashamylaram facility during FY26, the Company initiated a comprehensive review of its safety systems, operational controls and emergency preparedness. Corrective and preventive actions are being implemented based on the findings of internal assessments, investigations and safety reviews, with the objective of preventing recurrence and strengthening safety across operations.

Key actions taken or underway include:

Review and strengthening of hazard identification and risk assessment processes for critical operations;

Implementation and monitoring of identified Corrective and Preventive Actions (CAPA);

Strengthening of process safety controls, operating procedures and safety protocols;

Increased frequency of toolbox talks, safety training and awareness programmes for employees and workers;

Strengthening of emergency preparedness and response mechanisms, including periodic drills;

Review of PPE requirements and reinforcement of safe work practices;

Increased safety monitoring and oversight at manufacturing facilities; and

Periodic internal and external safety audits to identify gaps and track closure of corrective actions.

The Company continues to review significant safety risks and the effectiveness of corrective measures, with a focus on learning from incidents, strengthening preventive controls and building safer and more resilient operations across its facilities.

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.`

The Company undertakes necessary measures to ensure compliance with applicable statutory requirements across its value chain partners. The Company monitors and ensures the deduction and deposit of statutory dues such as Employees' Provident Fund (EPF), Employees' State Insurance (ESI), Professional Tax (PT), Gratuity, and Labour Welfare Fund, wherever applicable.

Further, periodic reviews and confirmations are undertaken with customers and suppliers, including verification through relevant documents and filings such as Form 26AS and GST returns (GSTR), to support compliance with statutory obligations.

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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	27	0	19	0
Workers	55	0	11	0

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

   Yes. The Company provides transition support measures to facilitate continued employability and manage career transitions arising from retirement or cessation of employment, wherever applicable. Employees enter superannuation upon attaining the age of 60 years, and transition assistance programmes are extended as required to support the process.

   Further, selected superannuated employees possessing critical domain expertise and institutional knowledge may be retained as consultants based on business requirements. In cases of employment termination arising due to business exigencies, affected employees are provided compensation in accordance with applicable policies and the terms and conditions of 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.**

   The Company undertakes appropriate corrective and preventive measures to address significant risks and concerns identified through assessments of health and safety practices and working conditions of value chain partners. Wherever required, the Company extends support and collaborates with suppliers and partners for implementation of corrective actions, including safety trainings, awareness initiatives, health and safety assessments, and compliance reviews.

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.**

   Sigachi Industries Limited identifies its stakeholders as individuals or groups that influence, are affected by, or have an interest in the Company's operations and business activities.

   Key stakeholder groups are identified based on "the nature and extent of their relationship with the Company, their influence on the business, and the potential economic, environmental and social impacts of the Company's activities on them.

   The identification process is supported through ongoing interactions with stakeholders, feedback received through various engagement channels, and periodic stakeholder engagement and materiality assessment exercises. These interactions help the Company understand stakeholder expectations, concerns and priorities and identify matters that are significant to both the stakeholders and the business.

   Based on this process, the Company's key stakeholder groups include employees and workers, customers, suppliers and business partners, investors and shareholders, government and regulatory authorities, and local communities.

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 • Monthly Townhalls • 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 assessed on a monthly basis.
2.	Customers	No	• Email • Customers Visits • Survey Feedbacks	None	Quarterly or As per requirement	None	Customer feedback plays a crucial role in understanding customer expectations, strengthening the product portfolio, and enhancing service delivery. Key focus areas include competitive pricing, expanded market reach, premium product quality, and timely and complete delivery (OTIF).
3.	Shareholders / investors	No	• Meetings with investors and analysts • Participation and presentations at industry forums • Publication and dissemination of the Annual Report and Sustainability Report • Dissemination of financial results to shareholders through quarterly meetings and the Annual General Meeting (AGM)	None	Annually/ Half yearly/ Quarterly/ Need-based	None	Investors and shareholders play a vital role in providing the financial support required for the Company's operations and long-term sustainable growth. Maintaining transparent and effective communication with them is essential to building trust and fostering strong relationships. Key areas of focus include economic performance, operational transparency, and alignment with the Company's strategic objectives and sustainable development goals.

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
4.	Suppliers	No	Supplier meetings and interactions; supplier assessments/audits; performance reviews; and ESG/sustainability assessments, where applicable.	None	Event based and need-based	None	Suppliers are important stakeholders for the Company, as they play a significant role in ensuring the timely availability of high-quality raw materials essential for the production of superior-quality MCC. Strong supplier relationships help ensure business continuity and promote sustainable business practices. Key areas of focus include business ethics and transparency, regulatory compliance, vendor and supplier training and development, and the environmental impact of operations.
5.	Communities and non-governmental organizations	Yes	Engagement with local communities through CSR initiatives and outreach programmes	None	Continuous and need based	None	By actively engaging with local communities, the Company gains a better understanding of their needs and priorities, enabling it to contribute effectively towards sustainable community development. Collaborations with organisations such as the Aga Khan Rural Support Programme India (AKRSPI), Mauna Dhwani Foundation (MDF), VisionSpring, and others further support the Company's efforts to create shared value and deliver meaningful community outcomes. **Key areas of interest include:** 1. Integrated development 2. Skill development 3. Sustainable livelihoods 4. Community empowerment and 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 with key stakeholders, including employees, customers, investors, suppliers, communities and regulatory authorities, through periodic interactions, feedback mechanisms, surveys, meetings and other engagement channels.

Inputs received through these engagements are reviewed by the relevant business and functional teams to identify significant economic, environmental and social matters. Material concerns, emerging risks and stakeholder expectations are escalated to senior management and, where relevant, to the Board and/or its Committees for review and consideration in business strategy, risk management and decision-making.

The Company also undertakes periodic stakeholder engagement and materiality assessment exercises to identify and prioritise ESG matters that are important to both the business and its stakeholders. The outcomes of these assessments, along with significant ESG developments and performance, are communicated to senior management and the appropriate governance forums, enabling stakeholder perspectives to inform the Company's sustainability priorities and decision-making.

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.

Yes. Sigachi Industries employs a collaborative methodology for identifying and evaluating significant sustainability concerns spanning environmental, social, economic, and governance dimensions through active engagement with stakeholder consultations. Following the identification phase, these prioritized concerns undergo systematic correlation with corresponding organizational risk factors. Within the comprehensive risk management framework, corresponding mitigation strategies and implementation protocols are formulated to address the identified vulnerabilities.

These identified material concerns constitute the foundational structure for the organization's non-financial reporting disclosures across the Corporate Overview, Statutory Reports, and Financial Statements presented in the Annual Report 2023-24. The Sustainability Report follows established domestic and international reporting protocols and frameworks, presenting detailed management approaches, strategic objectives, and non-financial performance metrics for each designated material area during the reporting period.

Furthermore, the systematic identification of material sustainability topics enables strategic prioritization of critical enhancement domains. This facilitates the formulation and execution of forward-looking strategic initiatives, including policy formulation and program deployment. This comprehensive methodology ensures the organization maintains an anticipatory approach toward ongoing enhancement and sustainable business development.

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

Sigachi recognizes local communities, including vulnerable and marginalized groups, as important stakeholders. The Company undertakes need-based assessments through its CSR initiatives to identify key community needs and prioritize areas for intervention. Based on these assessments, the Company implements initiatives focused on livelihoods, education, healthcare, water conservation, environmental sustainability, and community development.

Key engagements and actions undertaken during the reporting period include:

1. Partnership with Aga Khan Rural Support Programme India (AKRSPI)

Sigachi partnered with AKRSPI to support rural communities through an integrated development programme covering:

- Irrigation and water conservation
- Sustainable agriculture and environmental practices
- Renewable energy solutions
- Community support and empowerment
- Education and healthcare initiatives

2. Collaboration with Mauna Dhwani Foundation (MDF)

In collaboration with MDF, Sigachi supports the empowerment of tribal women by creating sustainable livelihood opportunities through a stitching unit and structured training programmes, with a focus on:

- Skill development
- Sustainable livelihoods
- Community strengthening and empowerment

3. Collaboration with VisionSpring Foundation (VSF)

Through its collaboration with VSF under the Clear Vision Nation programme, Sigachi works to improve access to eye care for children, with the objective of:

- Improving access to vision screening and eye care
- Supporting learning and livelihood opportunities
- Enhancing safety and overall well-being

4. Local Community Support – Pashamylaram

Sigachi provides monthly financial support to Zilla Parishad High School, Isnapur, towards staff salaries, thereby contributing to strengthening local educational infrastructure and supporting access to quality education for the surrounding community.

PRINCIPLE 5

Businesses should respect and promote human rights

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 (2025-26)			FY (2024-25)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,233	1,201	97.40%	1,095	1,095	100%
Other than permanent	15	15	100%	13	13	100%
Total Employees	**1,248**	**1,216**	**97.44%**	**1,108**	**1,108**	**100%**
Workers						
Permanent	167	156	93.41%	412	412	100%
Other than permanent	525	496	94.48%	287	287	100%
Total Workers	**692**	**652**	**94.22%**	**699**	**699**	**100%**

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

Category	FY (2025-26)					FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Employees										
Permanent										
Male	1,176	0	NA	1,176	100%	1,050	0	NA	1,050	100%
Female	57	0	NA	57	100%	45	0	NA	45	100%
Other	0	0	NA	0	NA	0	0	NA	0	NA

Category	FY (2025-26)					FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Other than Permanent										
Male	15	0	NA	15	100%	13	0	NA	13	100%
Female	0	0	NA	0	NA	0	0	NA	0	NA
Other	0	0	NA	0	NA	0	0	NA	0	NA
Workers										
Permanent										
Male	148	148	100%	0	NA	388	225	57.98%	163	42.01%
Female	19	19	100%	0	NA	24	17	70.83%	7	29.16%
Other	0	0	NA	0	NA	0	0	NA	0	NA
Other than Permanent										
Male	505	505	100%	0	NA	252	193	76.58%	59	23.41%
Female	20	20	100%	0	NA	35	5	14.28%	30	85.71%
Other	0	0	NA	0	NA	0	0	NA	0	NA

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	2,04,26,200	2	8,70,000	NA	NA
Key Managerial Personnel	2	1,43,50,484	0	0	NA	NA
Employees other than BoD and KMP	1,191	3,71,586	57	3,10,188	NA	NA
Workers	653	2,67,372	39	1,65,276	NA	NA

b. Gross wages paid to females:

	FY (2025-26)	FY (2024-25)
Gross wages paid to females	26,99,469	19,91,080
Total wages	89,81,04,000	2,83,48,623
Gross wages paid to females (Gross wages paid to females as % of total wages)	0.30%	7.02%

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)**

No. The Company has not designated a specific individual or committee solely responsible for addressing human rights impacts or issues caused or contributed to by the business. However, the Company maintains a zero-tolerance approach towards any violations of its Code of Conduct, including those related to human rights. Employees are encouraged to report any concerns through their immediate supervisor in the first instance. Where this is not feasible, concerns may be escalated to the respective Department Head, Human Resources Manager, or the Compliance Department. All reported concerns are investigated and addressed in accordance with the Company's established policies and procedures.

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

The company has established an internal grievance redressal mechanism that enables employees and stakeholders to confidentially report human rights concerns, including child labour, forced labour, human trafficking, discrimination, harassment, retaliation, and other workplace issues. Complaints may be raised through multiple channels, including HR, the POSH Internal Committee, the Whistle-blower Mechanism, Reporting Managers, and the Compliance/Ethics Committee. All concerns are assessed, investigated, and addressed through appropriate remediation and corrective actions, with strict confidentiality, non-retaliation, and timely resolution.

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

	FY (2025-26)			FY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	123	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 (2025-26)	FY (2024-25)
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	79	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 organization places paramount importance on maintaining complainant confidentiality throughout the grievance resolution process. Upon receipt of any complaint, the accused party receives explicit notification regarding potential severe disciplinary repercussions should they engage in any form of harassment against the complainant. In situations where a hierarchical reporting relationship exists between the parties, the complainant is immediately reassigned to an alternative supervisor to ensure workplace harmony. Should circumstances warrant, the accused individual may be placed on temporary administrative leave pending the conclusion of the formal investigation. The corporation provides appropriate security accommodations for complainants, including dedicated security personnel and transportation services when required. The organization endeavors to facilitate mutually agreeable resolutions through structured conciliation processes.

Harassment Prevention and Non-Retaliation Framework:

Sigachi Industries Limited maintains an uncompromising position against all forms of workplace harassment, encompassing sexual misconduct, and strongly encourages immediate reporting of any suspected incidents. The organization's Code of Conduct and standing operational directives establish definitive protocols for addressing inappropriate behavior with promptness and effectiveness.

Reporting Protocols:

The organization recognizes and appreciates reports submitted in good faith, irrespective of their ultimate accuracy, while simultaneously treating intentional false or malicious allegations as violations of corporate standards requiring appropriate response.

Confidential Reporting Mechanisms:

Personnel may submit reports regarding potential violations through secure confidential channels, ensuring maximum privacy protection and minimal information dissemination.

Anti-Retaliation Safeguards:

Sigachi Industries strictly forbids any form of retaliatory action against individuals who report alleged violations sincerely or who cooperate with investigative processes, thereby cultivating a secure and supportive professional environment throughout the organization.

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

   Yes. The Company embeds human rights compliance across all standard agreements, contracts, and its Code of Conduct for all stakeholders. Suppliers and vendors are required to adhere to applicable laws, labour standards, and environmental regulations, while demonstrating ethics and integrity in all operations. The Code of Conduct reinforces the Company's commitment to human rights binding all suppliers to uphold ethical principles and maintain a steadfast commitment to integrity across 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	-

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

    No significant risks or concerns were identified during the assessments. Accordingly, no corrective actions were required or undertaken during the reporting period.

Leadership Indicators

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

   The organization has historically demonstrated an impeccable compliance record regarding human rights matters, with no documented instances of rights violations in its operational history to date. This sustained adherence to human rights standards has obviated the need for any special modifications to existing operational procedures or established policy frameworks.

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

   The Company has established mechanisms that support and promote human rights principles across its operations. These include employee engagement initiatives, employee satisfaction surveys, workplace rights policies, and systems aimed at ensuring employee well-being, health, and safety. The Company has also obtained Great Place to Work recognition and ISO 45001 certification, reflecting its commitment to maintaining a safe, inclusive, and employee-centric work environment.

   The Company remains committed to identifying and addressing potential human rights risks and, wherever required, may undertake human rights due diligence exercises to assess actual or potential adverse impacts on employees and other stakeholders.

   Based on the outcomes of such assessments, suitable preventive, corrective, or mitigation measures may be implemented to address identified concerns and minimise potential impacts.

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 Company's corporate office is thoughtfully designed to be accessible, featuring handrails, ramps, and specially designed toilets to better accommodate differently abled employees and visitors.

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	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

No significant risks or concerns were identified from the assessment of value chain partners; therefore, no corrective actions were required during the reporting period.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Revenue from operations (in ₹)		FY (2025-26)	FY (2024-25)
		3,79,04,23,563	4,07,83,00,000
Parameter	**Units**	**FY (2025-26)**	**FY (2024-25)**
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	32803.70	41,143.34
Total fuel consumption (E)	GJ	327361.89	3,64,506.81
Energy consumption through other sources (F)	-	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	360165.60	**4,05,650.15**
Total energy consumed (A+B+C+D+E+F)	GJ	360165.60	**4,05,650.15**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/₹	0.000095	0.0000994
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/$	0.0019	0.002054
Energy intensity in terms of physical Output	GJ/MT	25.56	20.923
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

* The physical output considered for intensity calculations relates only to production processes where coal and electricity are consumed. This approach enables the Company to more accurately track resource consumption and monitor progress against its environmental targets.

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.

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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 sites or facilities of our entity have been identified as Designated Consumers (DCs) under the Government of India's Performance, Achieve and Trade (PAT) Scheme.

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.

Not Applicable.

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

Parameter	FY (2025-26)	FY (2024-25)
Water withdrawal by source (**in kilolitres**)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	73197	57,162
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (**in kilolitres**) (i + ii + iii + iv + v)	73197	57,162
Total volume of water consumption (**in kilolitres**)	57258	51,130
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (**KL/₹**)	0.00001567	0.00001253
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (**KL/$**)	0.0003072	0.000259
Water intensity in terms of physical output (**KL/MTPA**)	5.69	2.637
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* Note: The physical output considered for intensity calculations relates only to production processes where coal and electricity are consumed. This approach enables the Company to more accurately track resource consumption and monitor progress against its environmental targets.

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.

No independent assessment, evaluation or assurance of the above water-related disclosures has been carried out by an external agency during the reporting period.

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

Parameter	FY (2025-26)	FY (2024-25)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0

Parameter	FY (2025-26)	FY (2024-25)
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	6,032
No treatment	0	0
With treatment – Tertiary Treatment	0	6,032
(v) Others	15939	0
No treatment	0	0
With treatment – Tertiary Treatment	**15939**	0
Total water discharged (**in kilolitres**)	**15939**	**6,032**

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.

No independent assessment, evaluation, or assurance has been carried out by an external agency in relation to this disclosure during the reporting period.

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

No

If yes, provide details of its coverage and implementation.

NA

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

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

Yes

Parameter	Please specify unit	FY (2025-26)	FY (2024-25)
NOx	**µg/m3**	42.4	71.05
SOx	**µg/m3**	44.2	102.51
Particulate matter (PM) -Particulate matter PM 2.5 -Particulate matter PM 10	**µg/m3**	 52 125	 104.1 211.55
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) If yes, name of the external agency.

No. Independent assessment/evaluation/assurance of the above air emissions disclosures has not been carried out by an external agency during the reporting period.

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 (2025-26)	FY (2024-25)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	**tons CO2eq.**	42597.27	42,003.84
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	**tons CO2eq.**	7060.52	8,651.52
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./₹**	0.000013100	0.00001242
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./$**	0.0002664	0.0002566
Total Scope 1 and Scope 2 emission intensity in terms of physical output	**tons CO2eq./MTPA**	2.75	2.61
Total Scope 1 and Scope 2 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.

Yes. The greenhouse gas emissions data disclosed above has been independently assured by Indian Register Quality Standard (a division of ISSPL Limited)

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

Sigachi Industries Limited has undertaken and is progressing various initiatives aimed at improving energy efficiency and reducing greenhouse gas (GHG) emissions across its operations.

During FY26, the Company completed its GHG inventory covering Scope 1, Scope 2 and relevant Scope 3 emissions, which has also undergone external limited assurance. This provides a strengthened baseline for identifying key emission sources, monitoring performance and planning future emission-reduction initiatives.

The Company has also completed a Life Cycle Assessment (LCA) of Microcrystalline Cellulose (MCC) to assess the environmental footprint of the product and identify key emission hotspots across the manufacturing process.

At the operational level, initiatives are being undertaken to improve energy and fuel efficiency, including process optimisation, heat recovery and efficiency improvements in energy-intensive equipment. Opportunities for reducing dependence on higher-carbon fuels and transitioning towards cleaner energy alternatives are also being evaluated.

Further, the Company is developing a decarbonisation roadmap to identify and prioritise emission-reduction opportunities and establish a structured pathway towards its longer-term climate and GHG reduction objectives.

The Company continues to strengthen its GHG measurement, energy management and emission-reduction initiatives as part of its broader ESG and climate strategy.

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

Parameter	FY (2025-26)	FY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	The Company has initiated the process of separately tracking and quantifying plastic waste generated from its operations. The Company will continue to strengthen its monitoring and reporting of plastic waste generation in the coming years.	Sigachi Industries Limited has not measured Plastic Waste and E-Waste in the previous reporting period. However, the Company is exploring all avenues to keep their disclosures comprehensive and transparent.
E-waste (B)	E-waste generated is not measured separately, as the quantity generated is not significant.	
Bio-medical waste (C)	0	NA
Construction and demolition waste (D)	0	NA
Battery waste (E)	0	NA
Radioactive waste (F)	0	NA
Other Hazardous waste. Please specify, if any. (G)	34.39	5.34
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	161.93	175.81
Total (A+B + C + D + E + F + G + H) (Tones)	196.32	181.15
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000051793	0.0000000444
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000001053	0.000000917
Waste intensity in terms of physical output (Tonnes/MTPA)	0.019	0.00934
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

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	135.21	181.12
(ii) Re-used		
(iii) Other recovery operations	0	0
Total	135.21	181.12

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

Category of waste		
(i) Incineration	0	-
(ii) Landfilling	34.32	N/A
(iii) Other disposal operations	0	11.7
Total	34.32	11.7

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.

No independent assessment, evaluation, or assurance has been carried out by any external agency during the reporting period.

Note: Waste disposal is carried out periodically through authorised agencies such as BEIL, based on scheduled collection availability. Waste pending disposal at year-end remained in designated storage areas; hence, the difference represents closing waste awaiting disposal and does not indicate any unaccounted waste..

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 follows established waste management practices across its manufacturing facilities . Waste generated from operations is identified and segregated at source into hazardous and non-hazardous categories. Designated storage areas are maintained for different waste streams to ensure safe handling and prevent mixing or contamination.

Hazardous waste is stored in designated areas with appropriate containment and labelling and is disposed of through authorised recyclers/treatment and disposal agencies, in accordance with applicable regulatory requirements. Records of generation, storage and disposal are maintained as required.

Non-hazardous waste, including recyclable materials, is segregated and routed to authorised recyclers wherever feasible, with an emphasis on improving resource recovery and reducing waste sent to landfill.

The Company also focuses on reducing waste generation at source through process optimisation, efficient use of raw materials and improved operational practices. Waste generation and disposal are periodically monitored to identify opportunities for further reduction and recycling.

With respect to hazardous and toxic chemicals, the Company follows defined procedures for their procurement, storage, handling and use, supported by appropriate safety controls and employee training. Opportunities to reduce consumption, optimise processes and use safer alternatives, wherever technically feasible, are evaluated as part of ongoing operational and EHS improvements.

The Company continues to strengthen its waste and chemical management practices with the objective of minimising environmental impact, improving resource efficiency and ensuring responsible management of hazardous materials and wastes.

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.
-	-	-	-	-

Note: Sigachi Industries Limited does not operate or maintain offices in ecologically sensitive areas, including national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones that require environmental approvals or clearances. The Company is committed to aligning its operations with environmental regulations and sustainable practices.

12. Details 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
			NA			

Note: During the current financial year, Sigachi Industries Limited did not initiate any projects, expansions, or activities that required Environmental Impact Assessments under applicable laws. The company remains committed to regulatory compliance and sustainable operations at all 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. The company follows all 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 its related rules.

There were no reports of non-compliance with environmental requirements during this 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:

Details For each facility / plant located in areas of water stress

NOTE: Not Applicable. Based on the applicable assessment and regulatory classification, none of the Company's facilities are currently identified as being located in an area of water stress. The Gujarat Pollution Control Board (GPCB) has not identified the Company's relevant units as being situated in water-stressed areas. Accordingly, the disclosure relating to water withdrawal, consumption and discharge for facilities located in areas of water stress is not applicable for FY 2025-26.

The Company procures all its water requirements exclusively from authorised third-party suppliers (tankers), with no direct withdrawal from surface or groundwater sources. Treated water is responsibly discharged through authorised third-party channels in compliance with applicable regulations.

Sr. No.	Particulars		
1	Name of the area	NA	Dahej, Jhagadia, Sultanpur & Pashamylaram
2	Nature of operations		Manufacturing Units
3	Water withdrawal, consumption and discharge in the following format:		
	Parameter	**FY (2025-26)**	**FY (2024-25)**
	Water withdrawal by source (in kilolitres)		
	(i) Surface water	-	-
	(ii) Groundwater	-	-
	(iii) Third party water	-	57,162
	(iv) Seawater / desalinated water	-	-

(v)	Others	-	-
	Total volume of water withdrawal (in kilolitres)	-	57,162
	Total volume of water consumption (in kilolitres)	-	51,130
	Water intensity per rupee of turnover (Water consumed / turnover)	-	0.00001253
	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.

NA

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)

Yes

Parameter	Unit	FY (2025-26)	FY (2024-25)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	**tons CO2eq.**	93118.53	-
Total Scope 3 emissions per rupee of turnover	**tons CO2eq./₹**	0.000024566	-
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.

Yes. The Scope 3 emissions data has been independently assured by Indian Register Quality Standard (a division of ISSPL Limited).

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 indicated in the response to Question 10 of the Essential Indicators, the Company does not carry out any operations within or adjacent to ecologically sensitive areas, including national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or Coastal Regulation Zones (CRZ).

Accordingly, the Company does not have any significant direct or indirect impact on biodiversity in such areas. Consequently, no specific prevention, mitigation, or remediation activities were required or undertaken during the reporting period.

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	Wastewater treatment across all Sigachi manufacturing units is carried out through dedicated Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) systems prior to its reuse in process operations and in-house utilities, or its discharge through authorised third-party channels. These systems facilitate circular water usage and help minimise the Company's environmental impact.	• Lower Freshwater Consumption: Significant decline in freshwater intake achieved through recycling and reuse practices. • Ecosystem Safeguarding: Reduced pollution levels, supporting healthier surrounding ecosystems. • Adherence to Norms: Sustained compliance with government-prescribed discharge standards. • Commitment to Sustainability: Reinforced water conservation and recycling practices. STP treated water is used for gardening. • Prudent Resource Use: Effective utilization of treated water has bolstered operational sustainability.	-
2.	Mechanical Vapor Recompression (MVR) Technology	Sigachi's manufacturing sites are equipped with Mechanical Vapor Recompression (MVR) systems to enhance energy efficiency. These systems capture vapor generated during boiling processes, compress it, and recirculate it as a heat source for subsequent evaporation, thereby reducing overall energy consumption and emissions.	• Improved capture and reuse of thermal energy across operations, enhancing overall energy efficiency and thermal recovery. • Reduction in operational energy costs through optimised recovery systems. • More effective handling and utilisation of waste heat generated during processes. • Quality of the condensate water from MVRE is very good so that it is used as an input in DM plant. Meaningful contribution to the Company's broader sustainability and emission reduction goals.	-

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
3.	End-of-life Management of Recycled Pallets	The circular utilisation of packaging materials at Sigachi is supported through close monitoring of pallet life cycles from production through to delivery via a comprehensive tracking system embedded within the supply chain. The Company further engages with customers to understand and record how these pallets are managed at the end of their life cycle.	• Enhanced sustainability through closed-loop packaging practices. • Greater transparency and accountability across the supply chain. • ·Strengthened customer relationships built on shared environmental objectives. Improved compliance with environmental regulations.	-
4.	Sustainable Transportation Solution in Supply chain Management	Low-emission transport modes remain a priority for Sigachi Industries across its logistics operations. Approximately 98% of shipments are moved via sea routes, substantially reducing the Company's carbon footprint. Additionally, rail transport is favoured for moving goods from production sites to shipyards, further curbing greenhouse gas emissions and improving energy efficiency within the logistics chain. Air freight is deployed only where time-sensitive shipments necessitate it, with usage kept to a minimum given its comparatively higher environmental impact.	• Environmental Responsibility: Meaningful reduction in transport-related greenhouse gas emissions. • Operational Efficiency: Greater energy efficiency achieved across logistics operations. • Cost Savings: Reduced transportation costs through the use of bulk shipping and rail logistics. Climate Action Alignment: Reinforced commitment to low-carbon operations.	-
5.	Solar Power Installation	Small-scale renewable energy initiatives have been undertaken by a subsidiary of Sigachi. Pilot installations of solar-powered lighting systems have been implemented to explore viable clean energy alternatives. These initial measures are intended to assess the feasibility of scaling renewable energy integration across broader operations. The initiative supports reduced dependence on conventional energy sources and aligns with the Company's long-term sustainability objectives.	• Helped lower the Company's overall carbon footprint. • Reinforces Sigachi's wider sustainability agenda. Signals continued commitment to expanding the adoption of green energy.	-

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
6.	Chimney at Boiler & DG sets with filters	Bag filters have been installed before chimney having height of 30 meters to control particulate emissions. DG set chimneys are maintained with emission levels up to 80 ppm, ensuring compliance with applicable emission norms.	Notable decline in air pollutant emissions, supporting adherence to CPCB/SPCB air quality standards.	-
7.	Effluent Treatment reuse	Effluent is processed via a biological treatment system and subsequently subjected to reverse osmosis (RO). Partial reuse of the treated effluent is supported through a Multi-Effect Vapour Recompression (MVRE) system.	Enhanced water conservation through partial reuse of treated effluent, resulting in reduced freshwater intake and lower 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. Sigachi Industries Limited has a company-wide Business Continuity Plan (BCP) in place to strengthen organizational preparedness and resilience against potential disruptions.

The BCP establishes a structured framework for business continuity, crisis response and recovery across key functions. It identifies critical business processes, roles and responsibilities, continuity and recovery measures, communication and escalation protocols, and mechanisms for managing operational, technology, supply chain, people, EHS and reputational disruptions.

The framework is supported by departmental continuity planning and periodic review to strengthen preparedness, minimize disruption to critical operations and enable timely recovery in the event of an incident.

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.

Based on the value chain assessments conducted during the reporting period, no significant adverse environmental impacts have been identified.

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

100% of Sigachi's value chain partners, by value of business conducted, were covered for environmental impacts.

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

a. By the listed entity	NA
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners	NA

PRINCIPLE 7

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

Essential Indicators

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 2025-26.

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 (Pharmaexcii)	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.**

No adverse orders relating to anti-competitive conduct were received from regulatory authorities during the current financial year. Accordingly, no corrective actions were required or undertaken in relation to anti-competitive practices.

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

Leadership Indicators

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

No public policy positions were actively advocated by the Company during the current financial year. Accordingly, this disclosure is not applicable.

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.**

NA. No projects requiring Social Impact Assessments (SIA), as mandated under applicable laws, were undertaken by the Company during the current financial year. Accordingly, no Social Impact Assessment was carried out, and this disclosure is not applicable.

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:**

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 ₹)
Not Applicable. The Company does not have any ongoing projects for which Rehabilitation and Resettlement (R&R) is being undertaken during the reporting period.						

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

The Company has established mechanisms to receive, address, and resolve grievances from community stakeholders through regular engagement and collaboration with local communities and partner NGOs. A designated Point of Contact (POC) is available at each facility to facilitate communication and address community concerns in a timely manner.

Community members, representatives, and NGO partners may directly approach the designated POC for raising grievances or concerns. Based on the nature of the issue, the POC coordinates with relevant internal stakeholders to ensure appropriate resolution and closure.

Further, the Company has implemented a formal Grievance Redressal Policy to ensure that grievances are handled in a transparent, fair, and effective manner, thereby strengthening stakeholder trust and fostering positive community relationships.

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

	FY (2025-26)	FY (2024-25)
Directly sourced from MSMEs/ small producers	100%	100%
Sourced directly from within the district and neighbouring districts	100%	100%

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:**

₹ In Lakhs

	FY (2025-26)	FY (2024-25)
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)	7,804.76	4,744.83
ii) Total Wage Cost	8,981.04	5,486.62
iii) % of Job creation in Rural areas	86.90%	86.48%
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)	399.68	12.97
ii) Total Wage Cost	8,981.04	286.91
iii) % of Job creation in Semi-Urban areas	4.45%	4.52%
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)	776.6	51.83
ii) Total Wage Cost	8,981.04	573.35
iii) % of Job creation in Urban areas	8.65%	9.04%
4. Metropolitan		
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 indicated under Question 1 of the Essential Indicators, the Company did not undertake any projects during the current financial year that required Social Impact Assessments (SIA) under applicable legal provisions. Hence, no adverse social impacts were identified requiring mitigation measures, and accordingly, this disclosure is not applicable.

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 District	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, the Company does not currently have a preferential procurement policy that specifically provides preference to suppliers belonging to vulnerable or marginalised groups. Procurement decisions are undertaken based on established specifications, quality standards, business requirements, and internal procurement procedures to ensure transparency, fairness, compliance, and operational efficiency.

However, the Company remains committed to responsible sourcing practices and may explore opportunities to incorporate inclusive procurement approaches in the future, wherever feasible.

(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	AKRSPI	12600+	100% of the Company's CSR projects are directed towards uplifting vulnerable, marginalised communities and those from underprivileged socio-economic backgrounds.
2	Maunu Dhawni		
3	Vision Spring		
4	ZPHS Programme		

PRINCIPLE 9

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

Essential Indicators

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

The Company has established mechanisms to receive, record, and address customer complaints and feedback in a timely and effective manner. Customers may submit complaints or feedback through written communication or via email to the MDO & Marketing team.

Upon receipt, the complaint is reviewed by the designated Quality Assurance (QA) personnel, who classify, document, and record the complaint in the official complaint register. A detailed assessment and investigation process is then undertaken to identify the root cause and determine appropriate corrective and preventive actions, wherever required.

Subsequently, customers are informed regarding the actions taken and resolutions implemented. This structured grievance handling mechanism enables the Company to strengthen customer satisfaction, maintain product quality standards, and drive continual improvement.

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 (2025-26)		Remark	FY (2024-25)		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	No consumer complaints were received during the year.	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	During the financial year, there were no instances of voluntary or forced product recalls on account of product safety issues.
Forced recalls	0	

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy?**

If available, provide a web-link of the policy

Yes. The Company has established internal policies, procedures, and controls covering Information Security Management Systems (ISMS), cybersecurity, and data privacy. These measures are designed to protect the confidentiality, integrity, and availability of the Company's information and information systems, and to mitigate risks related to unauthorized access, data loss, cyber threats, and misuse of information.

The framework includes appropriate access controls, information security practices, data protection measures, user awareness, monitoring, and incident management procedures, as applicable. The Company periodically reviews and strengthens these controls to address emerging cybersecurity and data privacy risks and to support the secure handling of business, employee, customer, and other stakeholder information.

The relevant policies and procedures are internal documents and are therefore not publicly available. Contact Sigachi team for more information.

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

During the reporting period, the Company did not receive any material complaints or report any significant incidents relating to advertising practices, delivery of essential services, cybersecurity, customer data privacy, or product recalls. No instances of recurring product recalls were reported during the year.

Further, no material penalties, regulatory actions, or notices were imposed on the Company in relation to product or service safety during the reporting period. Accordingly, no specific corrective or remedial actions were required in these areas.

The Company continues to monitor these aspects through its established internal policies, procedures, and controls, including information security and data protection measures, product quality and safety processes, and applicable regulatory compliance mechanisms. Any concerns or incidents identified through these mechanisms are reviewed and addressed through appropriate corrective and preventive actions, as applicable.

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

During the financial year, the Company did not report any instances of data breaches. Accordingly, there was no impact arising from data breaches, including breaches involving personally identifiable information of customers.

Leadership Indicators

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

Information relating to the Company's products and services can be accessed through the Company's official website and dedicated product pages. The details are available at the following links:

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

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

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

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

These platforms provide information relating to the Company's product portfolio, industry applications, and service offerings across pharmaceutical, nutraceutical, cosmetic, and chemical segments.

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

The Company maintains continuous engagement with its customers to understand their specific requirements and expectations regarding its products. In line with its commitment to transparency, customers are informed about relevant product information, including any potential risks associated with product usage, wherever applicable. The Company also provides Material Safety Data Sheets (MSDS/SDS) to customers, where applicable, to communicate important information on product hazards, safe handling, storage, transportation, emergency measures, and appropriate precautions, thereby supporting the safe and responsible use of its products.

The Company undertakes initiatives to educate consumers on health and safety and promotes awareness relating to hygiene, nutrition, product safety, and applicable regulations. It also collaborates with government bodies such as the Food Safety and Standards Authority of India (FSSAI) to support awareness creation initiatives in these areas.

The Company considers consumer opinions, preferences, concerns, and feedback as valuable inputs for improving products and driving innovation. These insights contribute to the enhancement of the Company's product portfolio and customer experience.

Further, the Company provides consumers with information relating to key product attributes, recommended methods of use, functional benefits of ingredients, and relevant safety and efficacy information to facilitate safe and responsible product usage and informed decision-making.

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

   No significant disruptions were encountered by Sigachi Industries during the year. Continuous engagement is maintained between the Company's sales and marketing teams and its clients, enabling proactive communication of any potential service disruptions. Direct outreach to consumers is also undertaken by the sales and marketing team as and when deemed 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.**

   Yes. The Company complies with all applicable regulatory requirements relating to product labelling and disclosure and provides all mandatory information on product packaging.

   In addition, the Company follows a comprehensive Standard Operating Procedure (SOP) for its products to ensure proper identification, traceability, and compliance with customer and market requirements. Product labels contain essential information such as storage conditions, precautions, specifications, and other relevant product details to support safe handling and usage.

5. **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)**

   Yes. The Company conducts an annual consumer satisfaction survey to assess and evaluate customer satisfaction with respect to its major products and services. The survey captures customer feedback on key parameters such as product quality, consistency, performance, delivery, responsiveness, technical support and overall service experience. The feedback received is reviewed by the relevant teams to identify areas for improvement and to enhance product quality and customer service. The outcomes of the survey are considered as part of the Company's efforts towards continuous improvement and strengthening customer relationships.