

15<sup>th</sup> June, 2024

**To,**

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

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

**SCRIP CODE: EPIGRAL**

**SCRIP CODE: 543332**

Dear Sir,

**Sub: Business Responsibility and Sustainability Report for the F.Y. 2023-24**

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith the Business Responsibility and Sustainability Report for the F.Y. 2023-24, which forms an integral part of the Annual Report for the F.Y. 2023-24.

The Annual Report for the F. Y. 2023-24 is also available on Company's website at [www.epigral.com](http://www.epigral.com).

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

Thanking you,

**For EPIGRAL LIMITED**  
**(Formerly known as Meghmani Finechem Limited)**

**Gaurang Trivedi**  
**Company Secretary**  
**M. No. A22307**

*Encl.: As above*



**Epigral Limited**  
(formerly known as **Meghmani Finechem Limited**)  
Epigral Tower, Behind Safal Profitaire, Corporate Road  
Prahlanagar, Ahmedabad 380015, Gujarat, India.

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## Business Responsibility & Sustainability Report

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

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

Sr. No.	Particulars	FY 2023-2024
1	Corporate Identity Number (CIN) of the Listed Entity	L24100GJ2007PLC051717
2	Name of the Listed Entity	Epigral Ltd (formerly known as Meghmani Finechem Limited)
3	Year of incorporation	11.09.2007
4	Registered office address	Epigral Tower, B/h. Safal Profitaire, Corporate Road, Prahladnagar, Ahmedabad - 380015, Gujarat
5	Corporate address	Epigral Tower, B/h. Safal Profitaire, Corporate Road, Prahladnagar, Ahmedabad - 380015, Gujarat
6	E-mail	helpdesk@epigral.com
7	Telephone	079-2970 9600/71761000
8	Website	www.epigral.com
9	Financial year for which reporting is being done	FY 2023-2024
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited, BSE Limited
11	Paid-up Capital	₹. 41,55,01,580/- (4,15,50,158 Equity Shares of ₹. 10/- each)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Gaurang Trivedi* Company Secretary & Compliance Officer Mobile-9920412444 gaurang.trivedi@epigral.com Kamlesh D. Mehta, Company Secretary & Compliance Officer Mobile – 9825005768 kamlesh.mehta@epigral.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14	Name of assurance provider	-
15	Type of assurance obtained	-

\*Mr. Gaurang Trivedi has been appointed as company secretary & compliance officer from 23<sup>rd</sup> April, 2024 in place of Mr. Kamlesh Mehta, company secretary & compliance officer who retired from the services of the company w.e.f. 22.04.2024.

## II. Products/services

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

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

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

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

## III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	3	4
International	0	0	0

## 19. Markets served by the entity:

## a. Number of locations

Locations	Number
National (No. of States) *	28
International (No. of Countries)**	13
*We have GST registration in 2 states.	
**We serve to 13 countries throughout the world.	

b. What is the contribution of exports as a percentage of the total turnover of the entity?	4%
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c. A brief on types of customers	We serve a diverse clientele comprising both public and private entities. Our services extend across a range of industries including alumina, pharmaceuticals, textiles, agro-chemicals, epoxy resins, paints & coatings, paper & pulp, PU forms, paints, CPVC pipe & fitting, construction, refineries, soap, detergent, and more. We are dedicated to delivering customized solutions and unparalleled service to our esteemed customers.
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## V. Holding, Subsidiary and Associate Companies (including joint ventures)

## 23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	ReNew Green (GJS Three) Private Limited	Associate	26%	No

Note: During the year under review, Meghmani Advanced Science Limited, the Company's Wholly-Owned Subsidiary, applied for voluntary strike-off of its Name from Registrar of Companies, Gujarat, Ahmedabad (ROC) on 28<sup>th</sup> April, 2023 and accordingly, received approval from ROC on 20<sup>th</sup> September, 2023.

## VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover (in ₹.)	1,929.19 Crore
b. Net worth (in ₹.)	1,254.09 Crore

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2023-24			FY 2022-23		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	2	0	-	5	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)							

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

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

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Sustainable Supply Chain	O	In today's era of growing environmental awareness, companies are adopting more ethical and sustainable purchasing policies. By procuring goods that are environmentally and socially responsible, companies can not only reduce their impact on the environment but also create a positive brand image.	-	Positive
2	Emission and Pollutants	R	Chemical production produces direct (Scope 1) greenhouse gas (GHG) emissions from fossil fuel burning in manufacturing and cogeneration processes and process emissions from feedstock transformation. In addition to greenhouse gases (GHGs). Chemical manufacturing may also emit air emissions such as sulphur dioxides (SOx), nitrogen oxides (NOx), and hazardous air pollutants during manufacturing. For chemical firms, emissions might result in operating risks, fines, or expenditures associated with regulatory compliance.	We acknowledge the significance of minimizing our carbon footprint and uphold our environmental responsibility with utmost seriousness. Our company is dedicated to integrating sustainable practices and consistently endeavors to diminish energy usage by embracing innovative technologies. Moreover, we are actively investigating methods to procure energy from renewable sources to diminish our dependence on non-renewable resources further. In line with our commitment to clean energy production and reducing our carbon footprint, we are excited about establishing an 18.34 MW wind-solar hybrid project. We are also embracing modern technologies like ECH - Glycerol technology, which consumes less energy and water while generating minimal waste.	Negative

**26. Overview of the entity's material responsible business conduct issues (contd.)**

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)
3	Circular Economy	O	The Circular Economy model of production and consumption emphasizes and promotes the reuse, refurbishment, and recycling of materials and products already in existence. Transition to circular economy can reduce the material consumption during the production.	-	Positive
4	Water Management	R	Water is a critical input in chemical production. Companies with water intensive operations face a greater risk of operational disruption due to water scarcity, which can also increase water procurement prices and capital expenditures. Similarly, chemical manufacturing generates process wastewater that must be treated before disposal. Non-compliance with water quality regulations may result in regulatory compliance and mitigation costs.	As a conscientious chemical manufacturing entity, we prioritize the capacity to regulate water usage. Advanced wastewater treatment technology significantly reduces our environmental impact by minimizing water and energy consumption. We go beyond treatment with diverse water conservation initiatives. Collected rinse water from specific units is treated and reused in cooling towers. A condensate recovery system captures water for boiler makeup. Additionally, sewage treatment plants provide irrigation water, eliminating reliance on freshwater for landscaping. These initiatives showcase our commitment to responsible water stewardship.	Negative
5	Handling Hazardous Chemicals	R	Chemical company is responsible for managing all risks related to the storage and handling of hazardous chemicals. The improper handling of chemicals and spills can cause harm to the environment or humans and also imposes a heavy fine and reputational risk on the company.	The company places a strong emphasis on the responsible handling of hazardous materials to minimize risks to the environment, employees, and the surrounding community. To uphold health and safety standards in the workplace, the company regularly conducts comprehensive internal and external health and safety audits. Additionally, relevant en-vironmental and social parameters associated with our products are disclosed to customers. In the management of hazardous waste, the company adheres strictly to waste management rules and regulations to ensure proper disposal and minimize environmental impact.	Negative

**26. Overview of the entity's material responsible business conduct issues (contd.)**

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)
6	Waste Management	R	Typically, waste is generated as part of a company's operations, captive power plant, maintenance of machinery and office administrative work. Improper waste handling may contribute to air pollution, climate change, and various direct and indirect impacts on the ecosystem. It may also cause health and safety risks to personnel exposed to the waste. Non-compliance with waste management regulations may lead to the imposing of heavy fines.	The company has implemented several new technologies to replace existing processes, resulting in a reduction in waste generation. This strategic replacement has not only minimized the consumption of natural resources but also decreased waste generation and the need for open land waste disposal. Additionally, the company has taken a proactive step by registering for Extended Producer Responsibility (EPR), demonstrating its commitment to managing the plastic waste generated by its products and packaging.	Negative
7	Community Relation and Enagement	O	Chemical firms are significant economic contributors, offering employment opportunities and fostering community devel-opment through taxes and capital generation. Environmental policy, community health, and process safety have signifi-cant regulatory, operational, financial, and reputational ramifications for companies. Building strong relationships with communities can help chemicals companies mitigate potential operational disruption, reduce regulatory risk, retain top employees, lower the risk of litigation expenses in the event of process safety incidents, and ensure a strong social license to operate. Process safety incidents jeopardies community health and safety, resulting in regulatory penalties, legal action, and mitigating expenses.	-	Positive
8	Product Innovation	R	The chemical industry has the potential to impact human health and the environment. So, the industry can reduce regula-tory risk and grow its market share by coming up with innovative approaches to manage the potential impact of the product by developing an alternate product or reducing toxicity.	To stay ahead as the top player in the chemical industry, our company is all about pushing the boundaries of product innovation. We're not just focused on new products; we're also innovating at the process level to make sure our production is sustainable. As a key step in this direction, we're setting up an R&D center dedicated to pushing the limits and creating ground breaking products.	Negative



**26. Overview of the entity's material responsible business conduct issues (contd.)**

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)
9	Diversity and Equal Opportunity	R	A company's high diversity and inclusion rate reflect employees' sense of belonging and fairness within the company. Improving diversity and inclusion helps companies to support vulnerable groups resulting in community brand image creation for the company.	We prioritize fostering a diverse and inclusive work environment to boost productivity and creativity among our employees. Our commitment to being an equal opportunity employer is reflected in our policies that apply to every aspect of employment, including recruitment, hiring, promotions, transfers, compensation, benefits, and termination.	Negative
10	Product Safety & Quality	R	Product safety and quality is a critical issue for companies in the Chemicals industry. Chemicals' potential to have negative effects on human health or the environment throughout the usage phase can affect consumer demand for the product and regulatory risk, which can then damage sales and lead to higher operational costs, regulatory compliance costs, and mitigation	In order to guarantee the safety of our products, we include environmental and social parameters pertinent to the product, such as guidelines for safe and responsible usage, recycling information, or instructions for safe disposal, on the product packaging. Additionally, our plant is equipped with quality laboratories to ensure the maintenance of product quality. We've made investments in a range of standard operating protocols and certifications, including ISO 9001 and ISO 14001, which reinforce our commitment to Quality Management Systems, Good Manufacturing Practices, and Standard Operating Procedures. This strengthens the company's overall alignment with industry standards and best practices.	Negative
11	Compliance and Business Ethics	R	The key issue relevant to business ethics and management of business ethics issues such as fraud, executive misconduct, corrupt practices, money laundering, or anti-trust violations. Ethics violations can lead to police investigations, hefty fines, settlement costs, and damage to reputation.	Our goal is to apply risk mitigation systematically across various risk categories within a robust risk management framework that encompasses policy formulation, procedural guidelines, and comprehensive assessment methodologies. This strategic approach has significantly contributed to enhancing process stability, improving operational outcomes, and fostering corporate sustainability.	Negative

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	<a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	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.	Halal certification, Koscher certification		ISO9001, ISO45001, Responsible Care from Indian Chemical Council		ISO 14001, ISO 50001,				
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our company recognizes the necessity of establishing benchmarks for measuring progress toward all the principles mentioned in the National Guidelines for Responsible Business Conduct (NGRBC). As our organization is in the early phases of implementing Environmental, Social, and Governance (ESG) practices, we intend to define our aims and objectives within the next reporting period. Recognizing the importance of connecting our ESG activities with our business objectives, we are dedicated to establishing a strong and effective ESG strategy that provides sustainability and long-term value for all stakeholders. We are committed to improving our ESG processes and outcomes, and we look forward to sharing our success in the future.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA

**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)	<p>At Epigral, we understand the growing importance of ESG in the chemical industry. We've integrated ESG principles into our core business framework. We believe strong ESG performance strengthens our resilience and value creation.</p> <p>Our approach involves prioritizing ESG aspects most relevant to stakeholders, promoting responsible practices throughout our operations, and upholding high governance standards.</p> <p>We actively safeguard the environment through waste reduction practices, resource conservation, and material recycling. We have reduced greenhouse gas emissions, improved energy efficiency, and integrated renewable energy sources. Our commitment extends to our communities through ongoing CSR activities and its improvement efforts.</p> <p>We also have a robust Environmental Management System that ensures comprehensive environmental responsibility. It helps in monitoring our performance and proactively communicate environmental concerns.</p> <p>In the future, we will remain dedicated to long-term environmental stewardship. By prioritizing ESG excellence, we're building a sustainable, responsible future for all stakeholders.</p> <p>Mr. Maulik Patel, Chairman and Managing Director</p>								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	Mr. Maulik Patel, Chairman and Managing Director								



**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

**PRINCIPLE 1 :**

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

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

**Essential Indicators**

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Business performance/operations, business strategy including risk involved and mitigation plans, economic/ industry outlook, financial/ capital management, expansion projects, budgets, research & development, regulatory updates, litigations, corporate governance and other relevant subject matters	100.00%
Key Managerial Personnel	4	Leadership & Change Management, Self-Development, Time Management, Feedback	100.00%
Employees other than BOD and KMPs	164	Accountability and Performance Improvement, Awareness Session on National Pension System, Health and Safety, Communication Skills, Friday Knowledge sharing session, ISO Awareness, POSH & Gender Sensitization, Etc	85%
Workers	2	Health and safety training, Work functional trainings	100%

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

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

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

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

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

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)	Yes
If Yes, provide details in brief	<p>At Epigral Ltd, we maintain a stringent zero-tolerance stance towards corruption within our business operations. Corruption, particularly in the form of bribery, is defined as the offering or provision of anything of value—such as cash, gifts, meals, travel, or entertainment with the intent of securing an improper advantage or benefit. We strictly prohibit the act of offering or accepting bribes from any entity, whether they are public officials or private individuals.</p> <p>This anti-bribery policy extends not only to our employees but also to third parties acting on our behalf, including suppliers, subcontractors, and other business partners. It is imperative to understand that these standards apply equally to all our relationships. If Epigral Ltd is barred from participating in a specific activity, the same limitations are imposed on our third-party associates.</p> <p>Our steadfast commitment to combating corruption and bribery underscores our unwavering dedication to upholding the highest levels of ethics and integrity across all facets of our business engagements.</p>
If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place	<a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2022-23		FY 2021-22	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

No Corrective action required.

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

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	42	30

**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 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	45%	56%
	b. Number of trading houses where purchases are made from	2	2
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	60%	69%
	b. Number of dealers / distributors to whom sales are made	177	216
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	48%	46%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	9%	13%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments	0	0

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
6	Safe handling of Chemicals & How to respond in case of any emergency	25%

<p>2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No)</p> <p>If Yes, provide details of the same.</p>	<p>Yes</p> <p>The Company has established a code of conduct for its board of directors and key managerial personnel (KMP), mandating them to abstain from any business, relationship, or activity that could potentially conflict with the Company's interests. To ensure transparency, the Company collects declarations from its board members and senior management annually or upon any change, disclosing their concerns or interests in other companies, bodies corporate, firms, or associations of individuals, including changes in shareholding.</p> <p>Furthermore, during board and/or committee meetings, directors abstain from participating in discussions or decisions related to matters in which they have a vested interest or concern. To manage and monitor conflicts of interest involving directors and KMPs effectively, the Company Affairs team maintains a comprehensive database listing the directors and their affiliations. This information is shared with the Finance department, which then flags relevant parties in their system to monitor and track transactions entered by the Company with these parties.</p>
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## PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe.

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

### Essential Indicator

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

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	0	0	
2	Capex	0	1.35%	

<p>2.</p> <p>a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)</p> <p>b. If yes, what percentage of inputs were sourced sustainably?</p>	<p>Yes</p> <p>29.91%</p>
<p>3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for</p> <p>(a) Plastics (including packaging)</p> <p>(b) E-waste</p>	<p>Embracing Extended Producer Responsibility (EPR), we actively reclaim plastics at their end-of-life, minimizing plastic waste and promoting a circular economy. Our EPR plan is pollution control board-approved, and we've successfully achieved program targets. We continuously strive for cleaner solutions and responsible waste management.</p> <p>NA</p>

(c) Hazardous waste (d) other waste	To clients the Standard Operating Procedure (SOP) is provided, outlining how to handle hazardous waste, required water usage, and necessary personal protective equipment (PPE). This document highlights the roles and responsibilities of waste generators and handlers. Key aspects include proper waste segregation, safe storage practices, and emergency response procedures. Waste generators must accurately segregate and store waste, while handlers must follow disposal protocols and use PPE. This comprehensive SOP aims to streamline hazardous waste management and enhance workplace safety and environmental stewardship.
4 a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)	Yes,
b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	The waste collection plan is in line with EPR plan submitted to the pollution control board. If not, provide steps taken to address the same
c If not, provide steps taken to address the same	-

**Leadership Indicators**

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

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2023-24	FY 2022-23

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

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

Sr. No.	Particular	FY 2023-2024			FY 2022-2023		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)	Product manufactured by the company are used as raw material by various companies. Hence the sold product cannot be reclaimed.					
2	E waste						
3	Hazardous waste						
4	Other waste						



**PRINCIPLE 3**

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

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	954	954	100%	954	100%	0	0	-	-	-	-
Female	16	16	100%	16	100%	16	100%	-	-	-	-
<b>Total</b>	<b>970</b>	<b>970</b>	<b>100%</b>	<b>970</b>	<b>100%</b>	<b>16</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other than permanent employees</b>											
Male	26	26	100%	26	100%	0	0	-	-	-	-
Female	1	1	100%	1	100%	1	100%	-	-	-	-
<b>Total</b>	<b>27</b>	<b>27</b>	<b>100%</b>	<b>27</b>	<b>100%</b>	<b>1</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other than permanent employees</b>											
Male	535	535	100%	-	-	-	-	-	-	-	-
Female	52	52	100%	-	-	-	-	-	-	-	-
<b>Total</b>	<b>587</b>	<b>587</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company*	0.05	0.05

\*Cost incurred on well being includes spending on Group accidental accident, natural death, Group Mediclaim, Maternity Benefits etc

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

Benefits	FY 2023-2024			FY 2022-2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	0	Yes	100.00%	0	Yes
Gratuity	100.00%	0	Yes	100.00%	0	Yes
ESI*	100%	0	Yes	0	0	NA
Others – please specify	0	0	NA	0	0	NA

\*Five employees are under benefit from ESI coverage and 100% of them are covered under ESI.

**3. Accessibility of workplaces**

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

Our offices are fully accessible to employees and workers with disabilities. This commitment is reflected in our facilities, which are equipped with ramps and lifts to ensure ease of movement throughout the building.

<b>4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?</b>	Yes
If so, provide a web-link to the policy.	<p>Epigral is firmly committed to fostering a diverse and inclusive workplace environment. We believe in providing equal employment opportunities to all qualified applicants and employees, regardless of race, caste, religion, color, ancestry, marital status, sex, age, nationality, disability, or veteran status.</p> <p>This commitment extends to all aspects of employment, encompassing recruitment, hiring, promotions, transfers, compensation, benefits, and termination. We strive to ensure that every employee is treated with dignity and respect, and we have established policies that promote a work environment free from discrimination, harassment, and intimidation.</p> <p>Web link: <a href="https://epigral.com/wp-content/uploads/2024/01/Epigral-Human-Rights-Policy.pdf">https://epigral.com/wp-content/uploads/2024/01/Epigral-Human-Rights-Policy.pdf</a></p>

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

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

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	<p>At Epigral Ltd., we prioritize a safe and respectful work environment where all employees feel empowered to voice concerns or report issues. To achieve this, we've implemented a comprehensive grievance redressal mechanism.</p> <p><b>Multiple Channels for Reporting:</b></p> <p>This system offers flexibility to ensure everyone has a comfortable avenue for communication. Employees can:</p> <ul style="list-style-type: none"> <li>➤ Discuss concerns directly with HR or relevant personnel.</li> <li>➤ Submit a formal written letter</li> <li>➤ Utilize our secure online portal.</li> <li>➤ Report concerns electronically via email.</li> </ul> <p>At our manufacturing facility, non-permanent staff can directly voice concerns to admin and industrial relations personnel. They also have access to email and other platforms for reporting issues. Regardless of the channel used, all grievances are routed to the appropriate department for a timely resolution</p> <p>By providing a variety of reporting options and ensuring fair investigations, Epigral Ltd. fosters a culture of open communication and addresses employee concerns promptly. This ultimately contributes to a more positive, productive, and trustworthy work environment for everyone</p>
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 2023-2024			FY 2022-2023		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% D/C
<b>Total Permanent Employees</b>						
Male	954	0	0	889	0	0
Female	16	0	0	12	0	0
<b>Total Permanent Workers</b>						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

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

Category	FY 2023-2024					FY 2022-2023				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
<b>Employees</b>										
Male	980	980	100%	833	85%	921	809	88%	665	72%
Female	17	17	100%	17	100%	15	13	87%	13	87%
<b>Total</b>	<b>997</b>	<b>997</b>	<b>100%</b>	<b>850</b>	<b>85%</b>	<b>936</b>	<b>822</b>	<b>88%</b>	<b>678</b>	<b>72%</b>
<b>Workers</b>										
Male	535	535	100%	0	0%	573	573	100%	0	0%
Female	52	52	100%	0	0%	12	12	100%	0	0%
<b>Total</b>	<b>587</b>	<b>587</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>585</b>	<b>585</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

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

Category	FY 2023-2024			FY 2022-2023		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
<b>Employees*</b>						
Male	954	849	88.99%	921	787	85%
Female	16	15	93.8%	15	10	67%
<b>Total</b>	<b>970</b>	<b>864</b>	<b>89.07%</b>	<b>936</b>	<b>797</b>	<b>85%</b>
<b>Workers</b>						
Male	535	0	0%	573	0	0%
Female	52	0	0%	12	0	0%
<b>Total</b>	<b>587</b>	<b>0</b>	<b>0%</b>	<b>585</b>	<b>0</b>	<b>0%</b>

\* Employee data includes performance and career development data of permanent employees

**10. Health and safety management system**

<p>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)</p> <p>If Yes, the Coverage such systems?</p>	<p>Yes</p> <p>The company places the safety and well-being of its employees at the forefront of its operations. This commitment is reflected in the implementation of a robust Occupational Health and Safety Management System (OHSMS) that is seamlessly integrated into all business processes.</p> <p>Our OHSMS transcends mere compliance. It leverages a holistic framework that incorporates best practices from established standards like ISO 45001 (Occupational Health and Safety Management Systems) and ISO 14001 (Environmental Management Systems). Additionally, process safety management and responsible care management systems are woven into the framework. This comprehensive approach ensures that safety remains a top priority across the entire supply chain, encompassing all departments and technical systems, the company actively fosters a culture of safety through various initiatives.</p>
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## 10. Health and safety management system (contd.)

	<p>Engaging safety awareness campaigns keep safety at the forefront of employees' minds. Comprehensive safety and health training equips employees with the knowledge and skills necessary to work safely. Regular safety meetings provide a platform for open discussions and collaboration on safety issues. Healthy competition through safety competitions reinforces key safety principles. Inter-plant training fosters the sharing of knowledge and best practices across locations, strengthening the overall safety posture of the company. Finally, the company encourages employees to report near misses, unsafe acts, and unsafe conditions. This proactive approach allows for the identification and mitigation of potential hazards before they escalate into incidents.</p> <p>Clearly visible health and safety signage displayed at all company sites serves as a constant reminder of safety protocols. These signs ensure that established procedures are followed consistently, further promoting a safe and healthy work environment for all employees.</p> <p>By implementing these comprehensive measures, the company demonstrates its unwavering commitment to creating a workplace where safety is not just a priority, but a core value embedded in every aspect of its operations</p>
<p>b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</p>	<p>Ensuring the safety and well-being of employees is a top priority in any workplace. To achieve this, a proactive approach to identifying and mitigating potential hazards and risks is essential.</p> <p>Several effective processes can be utilized to safeguard employee well-being.</p> <p>HAZOP (Hazard and Operability Analysis) is a systematic assessment conducted at plant sites, both internally and by external experts. This collaborative approach rigorously analyzes potential operational hazards and develops strategies to address them</p> <p>JSA (Job Safety Analysis) takes a more individualised approach. This process is directly integrated into work procedures, ensuring employees receive thorough training on potential hazards associated with their specific tasks and how to mitigate them. Empowering employees to work safely and proactively identify risks in their daily routines strengthens the overall safety culture within an organisation.</p> <p>When a new building or plant is constructed, a PSSR (Pre-Startup Safety Review) is conducted. This crucial process ensures all necessary safety measures are in place and implemented correctly through a comprehensive review of safety procedures. By proactively addressing potential issues before operations begin, PSSR significantly reduces risks associated with new facilities.</p> <p>Finally, a Permit to Work (PTW) Management System fosters a culture of safety and efficiency. This system requires permits before any work commences, ensuring all necessary safety measures are in place before work begins. Regular safety checks</p>

**10. Health and safety management system (contd.)**

	these comprehensive processes, organizations can create a safer work environment for all employees. Proactive identification and management of potential hazards and risks is an ongoing commitment that contributes to a positive and healthy workplace culture
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/ No)	Yes, Epigral Ltd. prioritizes employee safety with a robust program. We empower workers across all locations to report hazards through various channels. Regular audits and inspections identify potential issues. Standardized processes like HIRA and JSA assess risks for routine and maintenance tasks, with regular training for HIRA. We continuously learn from incidents and adapt procedures. For chemical processes, HAZOP analyses potential hazards. New facilities undergo PSSR reviews before operation. This multi-layered approach ensures a safe and healthy work environment for everyone.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, the employees/ worker have access to non-occupational medical and healthcare services

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.215
	Workers	0.2	0
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	1
	Workers	0	0

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

At our company, the safety of our people, equipment, and materials is paramount. We achieve this through a comprehensive, multi-layered strategy focused on prevention, standardization, and continuous improvement

- Engineering Controls: Our first line of defense utilizes built-in safeguards like containment systems to minimize exposure to hazards like chemical spills.
- Standardized Practices: Clear, standardized operating procedures and safe work practices ensure consistency and safe operations across all facilities. This allows employees to perform tasks confidently, knowing they are adhering to the highest safety standards.
- Proactive Risk Management: We go beyond initial implementation. We continuously monitor for potential hazards, encouraging open communication so employees can participate in creating a safe environment.
- Centralised Fire Alarm System: Real-time online monitoring allows for swift response in case of fire emergencies.
- Custom Training Software: We've developed an in-house system to track training needs and ensure all employees receive the necessary safety education.
- Legal Dashboard: A dedicated legal dashboard tracks all licenses and permits, guaranteeing regulatory compliance
- External Training Partnerships: We collaborate with external agencies to provide comprehensive safety training on various topics.
- Emergency Response Team (ERT): A dedicated, trained team handles critical situations effectively.
- First Aid Certification: We invest in employee well-being by ensuring all staff are certified in first aid, ready to provide immediate medical assistance in case of minor injuries
- Continuous Improvement: We prioritize analyzing and mitigating potential risks through regular assessments and audits. We also provide ongoing safety training to equip employees with the knowledge and skills to work safely

This multi-layered approach fosters a culture where safety is not just a priority, but a core value embedded in every aspect of our operations

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

	FY 2023-2024			FY 2022-2023		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14 Assessment for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.	During a common safety meeting, concerns were raised about drivers falling from tankers while loading goods. To address this issue, joint discussions were held, leading to the installation and testing of fixed engineered lifeline systems. The entire tanker filling post was evaluated based on performance, and as a result of these evaluations and recommendations, the entire post was equipped with fixed engineered lifelines. Currently, the entire complex has been outfitted with engineered lifelines at all tanker filling posts, ensuring enhanced safety for drivers.
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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.	<p>We ensure our contractors that statutory dues have been deducted and deposited by the value chain partners. Every contractor has to submit below mentioned documents, as statutory compliance every month with current month bill.</p> <ul style="list-style-type: none"> <li>➤ <b>Attendance Registers:</b> Verifying worker presence and fair compensation.</li> <li>➤ <b>Wage Registers:</b> Detailing wages, overtime, and allowances to prevent wage theft and ensure minimum wage compliance.</li> <li>➤ <b>Bank Transfer Statements:</b> Confirming electronic salary deposits, promoting transparency and reducing cash discrepancies.</li> <li>➤ <b>PF Challans and ECRs:</b> Verifying Provident Fund contributions for eligible employees</li> <li>➤ <b>Local Professional Tax Receipts:</b> Showing payment of local taxes on employee income.</li> </ul> <p>This comprehensive process builds trust and fosters a transparent, ethical business ecosystem throughout our supply chain.</p>
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3. Provide the number of employees/workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particular	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	0	0	0	0
Workers	0	0	0	0

- |  |   |
|--|---|
| 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA) | Yes,<br>We offer comprehensive transition assistance programs to support employees throughout their careers. These programs help employees prepare for continued employability and manage career transitions, including retirement. One key aspect of this support is conducting awareness programs on the national pension system to ensure employees make informed decisions about their financial futures. |
|--|---|

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

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

- |   |   |
|---|---|
| 6 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. | We have conducted a value chain assessment for our partners. Any areas requiring corrective action will be identified and corrective action for same will be suggested to the partners. |
|---|---|

## PRINCIPLE 4

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

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

#### Essential Indicators

- |   |   |
|---|---|
| 1. Describe the processes for identifying key stakeholder groups of the entity. | The relevant stakeholder identification exercise has been carried out by senior management in consultation with board members and different departments. The stakeholders are identified based on a group who can affect or be affected by the company. The identified stakeholder includes both internal and external stakeholders relevant to the organisation. The key stakeholder for the organisation includes employees and workers, Investors and shareholders, Government and regulators, vendors, customers and dealers, bank and financial institution, and the community. The company acknowledges all stakeholders for their support in helping the company to deliver its strategies and achieve its targets. The company values the input and feedback provided by stakeholders and seeks to maintain strong relationships with them. Through ongoing engagement and communication, the company aims to ensure that the needs and expectations of all stakeholders are met. |
|---|---|

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee and Workers	No	Email, Telephone, Notice Board, Meetings, Team Forums & Training Programmes, Human Resource Portal	as and when required	<ul style="list-style-type: none"> <li>➤ Notifying Employee About Benefits, Rewards, Policies, Programs, Etc.Employee Development Programme</li> <li>➤ Career Progression</li> <li>➤ Performance Reviews &amp; Ratings</li> <li>➤ Understanding Employee Concerns, Feedback, Grievance</li> <li>➤ Health And Safety</li> </ul>
Investors and Shareholders	No	Email, Newspaper, Advertisement, Media Releases, Website, Annual Report, Disclosures To Stock Exchanges And Investor Meetings / Calls / Conferences	ongoing / quarterly	<ul style="list-style-type: none"> <li>➤ Operational &amp; Financial Performance</li> <li>➤ Business Growth &amp; Strategy</li> <li>➤ Future Investments</li> <li>➤ Corporate Governance</li> <li>➤ Dividend Declaration</li> </ul>
Government and Regulators	No	E-Mail, Letters, Representations, Meetings, Forums	Need based	<ul style="list-style-type: none"> <li>➤ Changes In Regulatory Frameworks</li> <li>➤ Regulatory Compliances</li> <li>➤ Industry Reforms</li> </ul>
Vendors	No	Emails, Meetings, Surveys	ongoing	<ul style="list-style-type: none"> <li>➤ Materials &amp; Products Specifications / Requirements</li> <li>➤ Delivery &amp; Payments</li> <li>➤ Sustainability</li> </ul>
Customers and Dealers	No	Emails, Letters, Representations, Meetings	ongoing	<ul style="list-style-type: none"> <li>➤ Facilities / Services Offered</li> <li>➤ Interest Rates</li> </ul>
Community/Society	No	Emails, Meetings, Events / Activities,	ongoing	<ul style="list-style-type: none"> <li>➤ CSR Activities In The Field Of Education, Healthcare, Women Empowerment, Etc.</li> <li>➤ Understand Expectations From The Company</li> <li>➤ Local Employment Opportunities</li> </ul>

## 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's Board, dedicated to emphasizing environmental, social, and governance (ESG) commitments, established an ESG committee to offer guidance in balancing robust business expansion with sustainability. Management representatives engage in consultations with relevant stakeholders and subsequently present the feedback or representations from these stakeholders to the Board's committees or directly to the Board itself. In response to the feedback and representations, the Board devises appropriate measures or action plans as needed, prioritizing the Company's performance and adherence to its ESG commitments.
2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).	Yes..
If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity.	In collaboration with internal stakeholders, we conducted a comprehensive assessment to identify and prioritize the most critical environmental, social, and governance (ESG) issues. We have since implemented initiatives to address these key areas
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	No Instance of concern raised by vulnerable and marginalised group.

## PRINCIPLE 5

Businesses should respect and promote human rights

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

## Essential Indicators

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

Benefits	FY 2023-2024			FY 2022-2023		
	Total (A)	No. of employees/ workers covered (B)	% (B/ A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	970	970	100%	901	345	38%
Other than permanent	27	27	100%	35	0	0%
<b>Total Employees</b>	<b>997</b>	<b>997</b>	<b>100%</b>	<b>936</b>	<b>345</b>	<b>37%</b>
<b>Workers</b>						
Permanent	0	0	0%	0	0	0%
Other than permanent	587	587	100%	585	585	100%
<b>Total Workers</b>	<b>587</b>	<b>587</b>	<b>100%</b>	<b>585</b>	<b>585</b>	<b>100%</b>

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

Category	FY 2023-2024					FY 2022-2023				
	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	954	0	0%	954	100%	889	0	0%	889	100%
Female	16	0	0%	16	100%	12	0	0%	12	100%
<b>Total</b>	<b>970</b>	<b>0</b>	<b>0%</b>	<b>970</b>	<b>100%</b>	<b>901</b>	<b>0</b>	<b>0%</b>	<b>901</b>	<b>100%</b>
Other than Permanent										
Male	26	0	0%	26	100%	32	0	0%	32	100%
Female	1	0	0%	1	100%	3	0	0%	3	100%
<b>Total</b>	<b>27</b>	<b>0</b>	<b>0%</b>	<b>27</b>	<b>100%</b>	<b>35</b>	<b>0</b>	<b>0%</b>	<b>35</b>	<b>100%</b>
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Other than Permanent										
Male	535	107	20%	428	80%	573	0	0%	573	100%
Female	52	10	19.2%	42	80.8%	12	0	0%	12	100%
<b>Total</b>	<b>587</b>	<b>117</b>	<b>19.9%</b>	<b>470</b>	<b>80.1%</b>	<b>585</b>	<b>0</b>	<b>0%</b>	<b>585</b>	<b>100%</b>

**3. Details of remuneration/salary/wagest**
**a. Median remuneration / wages:**

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	2	40,32,000	0	0
Key Managerial Personnel **	4	49,40,006	0	-
Employees other than BoD and KMP	950	5,34,252	16	4,80,000
Workers***	0	0	0	0

\* Only Executive Directors that held office throughout the year are considered, as Non-Executive Independent Directors (4 Male & 1 Female) are paid Sitting Fees only. 3 Non-Executive Directors are neither paid remuneration nor any sitting fees.

\*\* KMP does not include Chairman & Managing Director and Executive Director as they are already covered in BoD.

\*\*\*The company have no permanent workers. The reported workers are contractual workers. We firmly believe in compensating our workers adequately for the valuable skills and services they bring to our company. All contractual workers are paid above the minimum wage at all times

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	1.5 %	1%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to the business?	Yes, We have Internal complaint committee for addressing human rights impacts or issues caused or contributed to the business.
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5	Describe the internal mechanisms in place to redress grievances related to human rights issues.	<p>The company is dedicated to fostering a safe and respectful work environment for all employees. We achieve this by providing effective channels for reporting grievances and ensuring transparency and accountability in addressing potential violations.</p> <p><b>1. Empowering Employees to Speak Up:</b></p> <p>Employees are encouraged to voice their concerns and report any suspected violations of the Company Code, policies, laws, or human rights. This proactive approach empowers employees to actively contribute to a positive and respectful work environment.</p> <p><b>2. Thorough Review and Action:</b></p> <p>All reported grievances or concerns are reviewed promptly and thoroughly by the relevant personnel. If a violation is substantiated, appropriate corrective actions are taken. This process ensures that all employee voices are heard and that necessary steps are implemented to address issues effectively.</p> <p><b>3. Dedicated Support Structure: Internal Complaints Committee (ICC)</b></p> <p>The company has established the Internal Complaints Committee (ICC) specifically to address claims of sexual harassment and other gender-based grievances. This dedicated committee operates with sensitivity, confidentiality, and efficiency to ensure prompt and fair resolution for all complaints.</p> <p>By providing these reporting mechanisms and support structures, the company cultivates a culture of trust, respect, and integrity. We strive to ensure that all employees feel empowered to voice concerns and valued as members of our workplace community</p>
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6 Number of Complaints on the following made by employees and workers:

Particulars	FY 2023-2024			FY 2022-2023		
	Filed during the year	Pending resolution at the	% (B/ A)	Filed during the year	Pending resolution at the	% (D / C)
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

<p>8 Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.</p>	<p>At Epigral Ltd., we are committed to fostering a workplace free from discrimination and harassment. To ensure a safe space for reporting concerns, we have implemented several mechanisms to protect complainants from retaliation:</p> <ul style="list-style-type: none"> <li>➤ Confidentiality: We offer multiple reporting channels, including anonymous options, to empower employees to voice concerns without fear of identification. Strict confidentiality protocols shield complainant identities throughout investigations, except when necessary for a fair process.</li> <li>➤ Supportive Measures: We provide access to counseling and employee assistance programs to help complainants manage the emotional impact of the situation. Temporary reassignments or flexible work arrangements can be considered to minimize contact with the accused and reduce retaliation risk.</li> <li>➤ Anti-Retaliation Policy: Our clear and well-communicated policy prohibits any negative actions against those who report or assist in investigations. We enforce this policy with clear consequences for violations.</li> <li>➤ Prompt Investigations: We conduct swift and impartial investigations to minimize disruption and ensure a fair outcome. Trained investigators gather objective evidence while protecting everyone’s confidentiality.</li> <li>➤ Building a Safe Culture: We promote a zero-tolerance culture for discrimination and harassment. Regular training educates employees and managers on respectful behavior, complaint procedures, and bystander intervention. We encourage open communication and empower employees to speak up if they witness misconduct.</li> </ul> <p>By implementing these safeguards, Epigral fosters a safe space for reporting and prevents retaliation. We are committed to ensuring a fair and just process for all parties involved.</p>
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<p>9 Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA)</p>	<p>Yes, human rights requirements form a part of your business agreements and contracts.</p>
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**10. Assessments for the year:**

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – Health and Safety	100.00%

<p>11 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.</p>	<p>Following are not the corrective action arising from assessment but step taken by the company for more transparency on child labour involuntary labour, etc assessments:</p> <ul style="list-style-type: none"> <li>➤ Enhanced Attendance System: Our attendance software now prohibits entries for casual workers under 18, acting as a first line of defense.</li> <li>➤ Mandatory ID Verification: All casual workers must submit a government-issued photo ID (e.g., Aadhaar card) verifying their age meets the minimum employment requirement.</li> <li>➤ Medical Fitness Certificates: Each casual worker requires a medical certificate explicitly stating their age, providing additional confirmation.</li> </ul>
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#### Leadership Indicators

<p>1 Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.</p>	<p>The Company has not received any grievance complaint regarding human rights.</p>
<p>2 Details of the scope and coverage of any Human rights due-diligence conducted</p>	<p>We have conducted a comprehensive human rights due diligence assessment encompassing 80% of our value chain partners. This assessment focused on key areas related to worker well-being and human rights, including:</p> <ul style="list-style-type: none"> <li>➤ Workplace Management</li> <li>➤ Child Labor</li> <li>➤ Work Environment</li> <li>➤ Employee Health and Safety</li> <li>➤ Human Rights</li> </ul>
<p>3 Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)</p>	<p>Yes</p> <p>Note refer to 5.3 leadership Indicator:</p> <p>The Company promotes inclusiveness in society and with this objective have made appropriate arrangements for differently abled visitors. The Company also promotes the hiring of differently abled employees and place them in suitable working conditions.</p>

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

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

5 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	We have conducted a value chain assessment for our partners. Any areas requiring corrective action will be identified and corrective action for same will be shared with the value chain partners.
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**PRINCIPLE 6**

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

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

**Essential Indicators**

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

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A) – In Gigajoules	50,677.70	-
Total fuel consumption (B) – In Gigajoules	-	-
Energy consumption through other sources (C.) – In Gigajoules	-	-
Total energy consumed from renewable sources (A+B+C) – In Gigajoules	50,677.70	-
<b>From non-renewable sources</b>		
Total electricity consumption (D)	3,08,030.31	3,56,059.95
Total fuel consumption (E)	1,46,87,098.75	1,36,28,677.31
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)	1,49,95,129.06	1,39,84,737.26
Total energy consumed (A+B+C+D+E+F)	1,50,45,806.76	1,39,84,737.26
Energy intensity per rupee of turnover(in Lakhs) (Total energy consumed / Revenue from operations)	77.99*	63.90
Energy intensity per rupee of turnover (in Lakhs) adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1,784.42	1,462.12
Energy intensity in terms of physical output (Energy consumed (in Gigajoules) Per tonne of production)	19.85	20.45

<b>Note:</b> Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	No
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\* Fiscal year 2023-24 presented a significant challenge for the chemical industry, marking the most difficult year in the past 15 due to volatile macroeconomic conditions, subdued demand, and a decline in product realisation. Despite these headwinds, we were able to achieve a reduction in our environmental impact per unit of production. This demonstrates the effectiveness of our sustainability initiatives in mitigating the effects of a challenging market environment.

2 Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)	No
If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.	Target given for year 2024-2025 is to reduce specific energy consumption from 0.8476 TOE/ Tone Equivalent to 0.8106 TOE/ Tone Equivalent



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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	53,50,067	48,84,607
(iv) Seawater / desalinated water	0	0
(v) Others- Rainwater	890	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	53,50,957	48,84,607
Total volume of water consumption* (in kilolitres)	39,75,341	37,98,482
Water intensity per rupee of turnover (In lakhs) (Total water consumption / Revenue from operations)	20.61	17.36
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	471.47	397.14
Water intensity in terms of physical output (Water consumed in KL Per tonne of production)	5.25	5.55

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency. No

\*From the total water demand 7.55% of the water demand is managed through recycled water.

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

Parameter	FY 2023-24	FY 2022-23
<b>(i) To Surface water</b>	-	-
No treatment		
With treatment – please specify level of treatment		
<b>(ii) To Groundwater</b>	-	-
No treatment		
With treatment – please specify level of treatment		
<b>(iii) To Seawater</b>	-	-
No treatment		
With treatment – please specify level of treatment		
<b>(iv) Sent to third-parties*</b>	13,64,369	10,86,125
No treatment	-	-
With treatment –Tertiary Treatment	13,64,369	10,86,125
<b>(v) Others - Municipal Sewage System</b>	-	-
No treatment	11,247	
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	13,75,616	10,86,125

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

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

5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	No The wastewater generated at the plant undergoes a thorough treatment process before being sent to the Gujarat Industrial Development Corporation (GIDC) for further treatment. This multi-stage approach ensures that the water discharged meets all regulatory requirements and minimizes environmental impact.
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**6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	MT/year	277.08	133.06
SOx	MT/year	452.5	384.72
Particulate matter (PM)	MT/Year	219.96	253.69
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			

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 GPCB conduct the periodic assessment and evaluation at site. If yes, name of the external agency.
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**7 Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions*(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	11,50,906.59	10,68,775.82
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	61,263.81	80,113
Total Scope 1 and Scope 2 emissions per rupee of turnover (Lakhs)** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent per Lakh of Revenue from operations	6.28	5.25
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)	Metric tonnes of CO <sub>2</sub> equivalent per Lakh of Revenue from operations for PPP	143.76	120.12
Total Scope 1 and Scope 2 emission intensity in terms of physical insert ***	Metric tonnes of CO <sub>2</sub> equivalent generated Per tonne of production	1.60	1.68

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If Yes, then provide details.	No
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\*CO<sub>2</sub> emission generated for stationary sources has been taken from the Continuous emission monitoring system

\*\*EPA's GHG Emission Factors Hub, CEA's CDM - CO<sub>2</sub> Baseline Database User Guide Version 19 has been used for the purpose of GHG Emissions calculations.

\*\*\*Through renewable energy generation of 58165.144 Mwh in Fy 23-24 from solar and wind we have substituted nearly 41,646.24 TCO<sub>2</sub>e of emissions.

<p>8 Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) If Yes, then provide details.</p>	<p>Yes</p> <p>Epigral Ltd. is dedicated to minimizing its environmental impact and actively pursues initiatives to reduce greenhouse gas (GHG) emissions. Here's a breakdown of our key strategies:</p> <p>We've taken a significant step towards reducing reliance on fossil fuels by entering into a Joint Venture Agreement for a wind-solar hybrid project. This project boasts a combined capacity of 18.34 MW, generating clean electricity and minimizing our carbon footprint.</p> <p>Beyond energy sources, we ensure sustainability throughout our production process. Our choice of glycerin, a 100% renewable resource as a key raw material, reflects this commitment. This selection minimizes our dependence on finite resources and promotes a closed-loop system.</p> <p>We recognize the importance of carbon sequestration and actively contribute to environmental conservation. Through our Green Belt Development program, we've planted approximately 31,000 trees, promoting cleaner air and mitigating climate change.</p> <p>Epigral Ltd. prioritizes ongoing process optimization and technological advancements to minimize waste generation and enhance efficiency. Here are some examples of these advancements:</p> <ul style="list-style-type: none"> <li>➤ <b>MSRU Technology:</b> This technology significantly reduces sludge generation during Caustic Soda production, leading to a smaller environmental footprint.</li> <li>➤ <b>Sulphate Removal System:</b> This system optimizes brine purification, resulting in reduced waste during this crucial stage.</li> <li>➤ <b>ECH glycerol process:</b> The implementation of ECH glycerol process instead of conventional propylene process directly translates to a lower energy footprint, contributing to a significant reduction in GHG emissions..</li> <li>➤ <b>Installation of zero gap membrane:</b> The company has adopted an innovative and sustainable approach towards the manufacturing of Caustic Soda by utilising the zero gap membrane process.</li> </ul> <p>Epigral Ltd. is committed to continuous improvement in environmental responsibility. We understand the significance of reducing our carbon footprint and remain dedicated to exploring innovative solutions to achieve this goal.</p>
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## 9 Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	75.11	52.33
E-waste (B)	0.84	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	35,773.50	34,830.90
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	43,925.89	24,553.40
Total (A+B + C + D + E + F + G + H)	79,775.34*	59,436.63
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.41	0.27
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	9.46	6.21
Waste intensity in terms of physical output (Total Waste generated(in tonnes per tonne of production)	0.11	0.09

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

Category of waste	FY 2023-24	FY 2022-23
(i) Recycled	0	0
(ii) Re-used	33,163	32,250.90
(iii) Other recovery operations	40,600.84	5,273.61
Total	73,763.84	37,524.61

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

Category of waste	FY 2023-24	FY 2022-23
(i) Incineration	0	6.50
(ii) Landfilling	5,951.86	24,548.00
(iii) Other disposal operations	0.78	0
Total	5,952.64	24,548.00

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

\*59 tonnes of waste generated this year will be managed next year.

<p>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.</p>	<p>Epigral Ltd. prioritizes responsible waste management throughout our manufacturing processes. We generate both non-hazardous and hazardous waste materials, and we take a multi-pronged approach to ensure their safe handling and disposal in accordance with environmental regulations.</p> <p>We collect the waste, transport it to a licensed Treatment, Storage, and Disposal Facility (TSDF) site, and ensure transparency by creating online manifests on the Gujarat Pollution Control Board (GPCB) site. We maintain records of all waste disposal activities for complete accountability.</p> <p>However, waste reduction is a key component of our sustainability strategy. We have adopted Best Available Technology (BAT) by investing in a zero-gap membrane system and a high carbon ash recycling system. These technologies enhance efficiency and significantly reduce waste generation.</p> <p>Furthermore, we have optimized our processes. Epigral transitioned from using barium carbonate to remove brine impurities during Caustic Soda lye production. This change not only reduced the consumption of a natural resource but also minimized waste generation and eliminated the need for open land disposal practices. Additionally, the implementation of MSRU technology significantly reduced sludge generation from 62 Kg/MT to 23 Kg/MT of Caustic Soda. This technology also eliminates the use of barium carbonate, further contributing to waste reduction.</p> <p>By implementing these comprehensive waste management practices and investing in innovative technologies, Epigral Ltd. demonstrates its commitment to a sustainable future.</p>
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11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

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

12. 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:

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

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

Yes  
Company is compliant with the applicable environmental law/ regulations/ guidelines in India

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

Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

**Leadership Indicators**

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	MTCO <sub>2</sub> e	35,898.63*	-
Total Scope 3 emissions per rupee of turnover	MTCO <sub>2</sub> e per rupees (in lakhs) of turnover	0.19	-

\*Scope 3 emission includes emission from purchased goods, waste generated, employee commute.

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

Not Applicable

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Reuse of Water generated from ion exchanger units during final rinse	To reuse the rinse water we have connected the drain lines from SAC, WBA and SBA units to a common header for collection of rinse water. After ensuring water quality, this was pumped to Cooling Tower-1 as makeup water.	Reduced intake of freshwater and load on ETP. Total water recovered in the Fy 2023-24 is 21407 m <sup>3</sup>	-
Recovery of DMF and ACF backwash and rinse water	Drain lines from DMF and ACF units are connected to collect rinse and backwash water. This collected water is pumped to a designated unit (MGF-4) where it's filtered, and the recovered clean water is stored in a reservoir.	This initiative has reduced intake of freshwater and load on ETP. Total water recovered in the FY 2023-24 is 89,670 m <sup>3</sup>	
from process plant	We have implemented a system to recover condensate water in a common storage tank. This recovered water is then utilized for boiler makeup water through the CPU unit.	This initiative not only reduces freshwater intake and lessens the burden on the ETP, but also enhances heat recovery within the system. A total of 403,608 m <sup>3</sup> of water was recovered in FY 2023-24.	
Reuse of sewage water	To further reduce reliance on freshwater, we installed two sewage water treatment plants with capacities of 25 KLD and 40 KLD. The treated water from these plants is then used for irrigation purposes in our gardens, eliminating the need for freshwater in these areas.	This project contributes to freshwater conservation by utilizing treated wastewater for non-potable uses. In FY 2023-24, a total of 4,833 m <sup>3</sup> of treated sewage water was reused for irrigation.	
Asbestos replacement	We identified asbestos sheets used in our roof covering, posing a significant health and environmental hazard. Asbestos exposure can lead to serious health problems.	This initiative eliminated the risk of asbestos exposure for our employees and the surrounding community. We have replaced 4942.86 M <sup>2</sup> area of asbestos sheet with galvanised sheet. Set a positive example by adopting safer alternatives for future construction projects.	

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: (contd.)

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
Green Belt development programme	As a Green Belt Development program, to date, we have planned approx. 31,000 number of samplings.	Through our program, we aim to promote the importance of greenery and its impact on our environment. The planned samplings will go a long way in achieving this goal by creating green belts that serve as habitats for wildlife, improve air quality, and mitigate the effects of climate change.	
ECH – Glycerol process	Company selected the Glycerol process for manufacturing Epichlorohydrin	Firstly, this process is more environmentally friendly compared to other manufacturing methods, as it requires lower amounts of water and energy. Additionally, the use of Glycerin as the raw material for this process is another benefit, as it is a 100% renewable resource. This means that the company can sustainably produce Epichlorohydrin without depleting finite resources.	
Renewable Energy	The Company has entered into a Joint Venture Agreement to install the wind -solar hybrid project of 18.34 MW comprising of wind capacity of 17.60 MW AC and solar capacity of 18.34 MW AC (~DC Capacity = 25.67 MWp).	This project will contribute to reducing the carbon footprint from energy consumption , and in turn, support the global efforts towards mitigating climate change. Through renewable energy generation of 58,165.144 Mwh in Fy 23-24 from solar and wind we have substituted nearly 41,646.24 TCO <sub>2</sub> e of emissions.	



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: (contd.)

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
Recycling and reusing of wastewater	The recycling of wastewater from the STP and reusing for other processes.	The treated water can then be used for various non-potable purposes, such as industrial processes, cooling systems, or irrigation. This means that the company can reduce their reliance on fresh water sources, ultimately contributing to the preservation of this valuable resource.	
Sulphate Removal Technologies (MSRU)	The sulphate removal system is used in the Caustic Soda production in which barium carbonate is used as a raw material to remove sulphate from the brine circuit. The company switched from the use of barium carbonate to remove brine impurities used in the manufacture of Caustic Soda lye.	The use of MSRU technology helped reduce sludge from 62 Kg/MT to 23Kg/MT of Caustic Soda; It helped eliminate barium carbonate and reduce waste. The sulphate removal system resulted in the reduction of waste in brine purification / clarification for better efficiency of RVDF. The replacement helped reduce the consumption of a natural resource, reduced waste generation and waste disposal in open land.	
Tunable Diode Laser Absorption Spectroscopy	The company installed Tunable Diode Laser Absorption Spectroscopy sampling system to monitor HCl and Cl <sub>2</sub> gas emissions from the process loop with process control system.	This system allow for immediate response in case of any irregularities or spikes in emissions.	
Installation of Zero Gap Membrane	The company has adopted an innovative and sustainable approach towards the manufacturing of Caustic Soda by utilizing the zero gap membrane process	This process is an advanced form of membrane filtration, which allows for the production of high-quality Caustic Soda with minimal waste generation.	

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: (contd.)

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
Rainwater Harvesting	The company invested in rainwater harvesting in its power plant (rainwater from the rooftop of the power plant building was collected into a dedicated covered pit and after analysis is used for cooling tower make up).	By utilizing rainwater for cooling tower make-up, the company is reducing its dependence on freshwater sources, thereby conserving this valuable resource	
Waste Compost Machine	The company has taken a responsible and sustainable approach towards waste management by utilizing canteen waste to create compost.	The compost created from the company's canteen waste provides a nutrient-rich soil supplement for the green belt and reduces waste sent to landfills. This approach not only supports plant growth but also helps reduce methane generation from waste at the dumping yard, contributing to a more sustainable environment.	

5. Does the entity have a business continuity and disaster management plan? (Yes/No)	Yes
Give details in 100 words/ web link.	<p>On Site emergency plans are aligned with Local crises plan and District Emergency Response Plan. On-Site Emergency plan is prepared as per Schedule 8-A of Sub rule 68-J-(12) (1) of the Gujarat Factory Rule 1963.</p> <p>Disaster management plan is as per Gujarat State Disaster Management Act, 2003 &amp; Disaster Management Act, 2005.</p> <p>Possible scenarios considered for disaster management and crisis plan are as: Fire &amp; Explosion, Toxic gas release, Spillage of Acid &amp; Alkali, Collapse of Building, structure, Failure of Electrical Installations, Bomb threat, Terrorist attack, natural disaster, rain, flood, earthquake, storm &amp; cyclone, etc.</p> <p>Disaster management plan and crisis management plan mainly includes communication flow and instruction flow to respond and recover normalcy of plant operations.</p>

<p>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.</p>	<p>Epigral Ltd. recognises the potential environmental risks associated with materials within our value chain. These substances can be dangerous and even lethal if not handled properly. To mitigate these risks, we have implemented a multi-pronged approach:</p> <ul style="list-style-type: none"> <li>➤ Value Chain Assessment: We conducted a comprehensive assessment of our value chain, specifically evaluating environmental parameters alongside other aspects. This allows us to pinpoint areas where environmental impact might be most significant and prioritize our risk mitigation strategies.</li> <li>➤ Product Stewardship Training: Understanding the importance of responsible product handling throughout the supply chain, we provide training to our value chain partners. This training equips them with the knowledge and skills necessary for safe handling practices and proper leak management procedures. This focus on training aligns perfectly with our commitment to product stewardship principles.</li> </ul> <p>By implementing these comprehensive measures, Epigral Ltd. demonstrates a strong commitment to minimizing the environmental impact of our value chain</p>
<p>7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.</p>	<p>80%,</p> <p>We assessed the sustainability practices of 54 key value chain partners, representing 80% of our annual procurement spend. The assessment focused on environmental principles including biodiversity, effluent and waste management, environmental policies and processes, greenhouse gas emissions, raw material sourcing, water use, and sustainable packaging.</p>

## PRINCIPLE 7

Businesses should promote inclusive growth and equitable development.

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

<p>1. a. Number of affiliations with trade and industry chambers/ associations.</p>	7	
<p>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.</p>		
Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Dahej Industries Association	State
2	Alkali Manufactures Association of India	National
3	Indian Chemical Council	National
4	Federation of Indian Chambers of Commerce and Industry	National
5	Chemicals and Petrochemicals Manufacturer's Association	National
6	Chemexcil	National
7	Association of Chloromethane Manufacturers	National

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

Name of authority	Brief of the case	Corrective action taken
-	-	-

## PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

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

### Essential Indicators

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

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

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No, Rehabilitation/ Resettlement (R&R) is being undertaken by your entity						

3. Describe the mechanisms to receive and redress grievances of the community.
- Contact number and details of the contact person are provided to nearby community to connect regarding any issue.

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

Parameter	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	7%	14.24%
Directly from within India	70%	76%

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

Parameter	FY 2023-24	FY 2022-23
Rural	-	-
Semi-urban	81.10 %	81.39 %
Urban	-	-
Metropolitan	18.90 %	18.61 %

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

#### Leadership Indicators

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

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

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Currently we are monitoring the data of CSR beneficiaries			

## PRINCIPLE 9

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

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

#### Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	<p>Epigral Ltd has implemented a customer complaint procedure, with the Standard Operating Procedure (SOP) for consumers being disseminated to all customers.</p> <p>The steps followed by the Epigral team are as follows:</p> <ul style="list-style-type: none"> <li>➤ Step 1: Upon receiving any customer complaint, whether via written correspondence or orally, the Marketing Department will promptly forward the complaint as a First Information Report (FIR) in the prescribed format.</li> <li>➤ Step 2: If a customer complaint appears to lack genuineness due to clear reasons or discrepancies, it will be logged only after mutual agreement between the Marketing and Quality Assurance/Quality Control (Q.A/Q.C) department heads.</li> <li>➤ Step 3: The QA/QC department will record the complaints in a "Complaints Register" maintained electronically.</li> <li>➤ Step 4: Each complaint is assigned a unique serial number based on the year for streamlined future tracking and management</li> </ul>
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2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

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

Particular	FY 2023-2024			FY 2022-2023		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	-	0	0	
Advertising	0	0	-	0	0	
Cyber-security	0	0	-	0	0	
Delivery of essential services	0	0	-	0	0	
Restrictive Trade Practices	0	0	-	0	0	
Unfair Trade Practices	0	0	-	0	0	
Other						

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

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

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web link of the policy	Yes <a href="https://epigral.com/governance-policies-compliances/">https://epigral.com/governance-policies-compliances/</a>
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**Note:** The Company at regular interval carries out assessment of data privacy/ cyber security tools. However, to further strengthen the said tools, the Company has initiated necessary process to formalize the systems by framing data piracy/ cyber security policy.

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.	NA. During the reporting period, there were no complaints or issues related to advertising and delivery of essential services, as well as cyber security and data privacy of customers. Additionally, no products were recalled in the current reporting year, and no fines or penalties were imposed, nor any regulatory actions taken regarding the safety of products or services.
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7. Provide the following information relating to data breaches

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

## Leadership Indicator

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	<a href="https://epigral.com/">https://epigral.com/</a>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services	<p>The company prioritizes the safety and well-being of our customers by implementing various initiatives:</p> <ul style="list-style-type: none"> <li>➤ Comprehensive Product Information: We provide detailed product information across multiple channels, including product labels, literature, our website</li> <li>➤ Engaging User Guidance: We actively engage with users to offer detailed instructions on safe and effective product usage</li> <li>➤ Open Communication Channels: Our sales force maintains regular communication with customers to gather feedback regarding usage concerns, expectations, and complaints.</li> <li>➤ Prompt Response to Feedback: We ensure all customer feedback and complaints received through various channels are addressed promptly and within established timeframes.</li> </ul>
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	At Epigral, we are committed to keeping stakeholders informed during disruptions through multiple channels such as our website, various media platforms, social media, our distribution network, sales representatives, and email.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)	Yes
a. If yes, provide details in brief.	<p>Our packaging goes beyond product details, prioritizing safety and user awareness. On the three sides of vehicle comprehensive information on product and emergency contact number is hosted.</p> <p>The UN Number is provided to ensure safe handling during shipment. Additionally, clear precautionary statements guide safe use, often including pictograms.</p> <p>Also, trump card is pasted which offers vital transportation information in six languages. This multilingual guide, crucial in various situations, includes first-aid instructions and potential antidote details, promoting user awareness and preparedness</p>
b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	<p>Yes</p> <p>Company displays mandated product information as per law also provides all relevant information regarding a product for the user through product literature, our website. We do not conduct survey, but our sales force remains in regular touch with the customers and collects relevant feedback from them relating to their concerns, their expectations or complaints. Customer feedback or complaints received from all sources is adequately addressed in a time bound manner.</p>