Saptagir Camphor Private Limited



ANNUAL SUSTAINABILITY REPORT 2025-26

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Contents

01

Introduction

Who We Are 05
Message from the Managing Director 08
Engaging Our Stakeholders 10
Material Topics Assessment 11
Oversight & Periodic Review 12

02

Ethical & Responsible Business Practices

Integrity & Regulatory Compliance 15
Data Protection & Cybersecurity 19
Speak-Up & Whistleblower Mechanism 21
Respecting Human Rights & Fair Labour 22
Inclusion, Equity & Diversity (DEI) 23
Safe & Healthy Workplace 28
Talent Development & Career Progression 31
What Our Collective Agreements Cover 33
Human Rights Risk Assessment Across the Value Chain 34

03

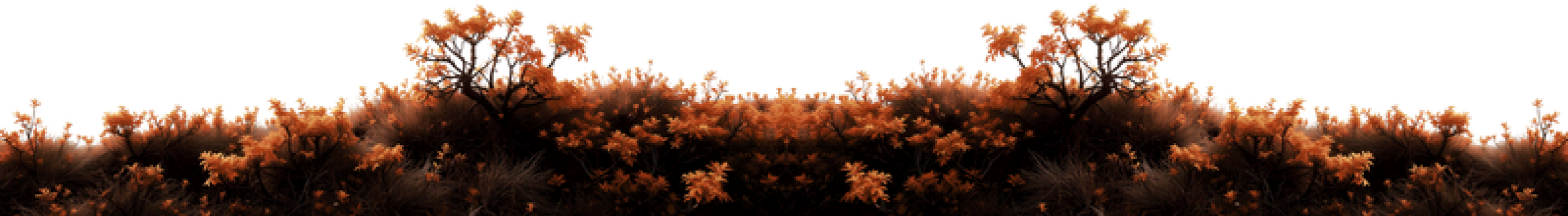
Environmental Stewardship

Our Environmental Commitment 37
Climate Action, Energy & Emissions Management 38

04

Annexure

GRI Index 49
Assurance Letter 55



1 Corporate Overview & Sustainability Strategy

05 Who We Are

08 Message from the Managing Director

10 Engaging Our Stakeholders

11 Material Topics Assessment

12 Oversight & Periodic Review

Who We Are

GRI 2-1, 2-2, 2-6

For over three decades, Saptagir Camphor Private Limited (SCPL) has built its reputation as a leading name in camphor and specialty chemicals. Since its establishment in 1988, the company has grown to serve pharmaceutical, personal care and industrial customers across the world. Operations are directed from its Hyderabad headquarters, while production takes place at a certified manufacturing facility in B. Kothapalli, Anantapur, Andhra Pradesh, where process excellence, stringent quality control and sustainable practices come together to deliver high-purity intermediates.

Integrity, innovation and responsibility form the value system that SCPL shares as part of the Saptagir Group. These values are reflected in a certified management framework spanning quality (ISO 9001), environment (ISO 14001), occupational health and safety (ISO 45001), food safety (ISO 22000:2018), socially responsible workplace practices (SA 8000) and GMP, underscoring a manufacturing approach that is safe, compliant and environmentally responsible. With this second sustainability report, SCPL continues its journey of transparent ESG disclosure, guided by the GRI Standards and the UN Sustainable Development Goals (SDGs), towards long-term sustainable growth.

1988
Year of Establishment

Hyderabad
Corporate Headquarters

B. Kothapalli
Certified Manufacturing Facility, Andhra Pradesh

ISO | GMP
ISO 9001 · 14001 · 45001 · 22000 | SA 8000

Forward-Looking Statements

Certain statements in this report relate to SCPL's future sustainability goals, programmes and commitments. Because they are based on present expectations, actual outcomes may differ owing to changes in regulation, market dynamics or other external factors. Any material developments will be communicated to stakeholders in subsequent disclosures.

Reporting Parameter	Details
Reporting Entity	Saptagir Camphor Private Limited (SCPL)
Reporting Period	1 April 2025 – 31 March 2026
Reporting Scope	Environmental, Social and Governance (ESG) performance
Reporting Frameworks	GRI Standards (in accordance) and GHG Protocol
Reporting Cycle	Annual, aligned with the financial year
Contact for Queries & Feedback	info@sclgroup.in | https://www.sclgroup.in

GRI 2-4 (Restatements of information)

This report restates previously published GHG emissions data. Updated emission factors have been applied to selected Scope 3 categories, with historical activity data recalculated accordingly, and biogenic CO_2, previously included in Scope 1, is now reported separately, with historical Scope 1 figures reclassified on the same basis. These changes reflect revised methodology rather than changes in actual activities or emissions. Details are provided on page 39 of this report and in the GHG Emissions Report.

GRI 2-5 (External assurance)

To strengthen the credibility of its disclosures, SCPL has obtained independent assurance on the ESG performance data and targets contained in this report, with reference to the Global Reporting Initiative (GRI) Standards. This external verification demonstrates the company's commitment to transparency, accountability and reliable reporting.





MS. SHILPA REDDY
Managing Director

Message from the Managing Director

GRI 2-22: STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY

Dear Stakeholders,

Chemistry is a business of precision the formulation, the process and the outcome have to be exactly right. Sustainability asks the same of us, and FY 2025-26 is the year that discipline became routine at Saptagir Camphor Private Limited rather than aspirational.

Since 1988, integrity, innovation and long-term thinking have earned us the trust of pharmaceutical, personal care and industrial customers worldwide. What those convictions demand of us has widened. Climate volatility, tightening resource availability and rising expectations of fairness now shape our licence to operate, our cost base and our customer relationships so they shape how we invest, produce, source and employ.

This report sets out our progress where our impact is greatest: emissions and energy intensity, water stewardship, waste reduction and diversion, the health and safety of everyone at our sites, human rights and fair wages, ethical conduct, and the standards we require of our suppliers. Our certified management systems provide the discipline; our people provide the commitment.

Commitments are credible only when they can be checked. Our KPI roadmap carries baselines, annual targets and actual performance, mapped to the GRI Standards and the UN Sustainable Development Goals. Where we exceeded a target, the data shows it. Where we fell short, it shows that too deliberately, because a report that records only its successes is of no use to anyone.

Looking forward, our priorities are to deepen renewable energy in our mix, advance decarbonisation towards science-based ambition, extend ESG assessment further into our supply chain, and keep strengthening the systems that protect our workforce and the communities around us. None of this happens from a boardroom. My thanks go to every employee whose vigilance keeps our plants safe, to the suppliers who have risen to our standards, and to the customers and partners whose expectations keep raising our own. We will continue to report candidly, listen carefully and improve year on year.

With warm regards,

Ms. Shilpa Reddy
Managing Director



OUR VISION

Our vision is to bring light to industries and lives through chemistry that is clean, conscious and prepared for tomorrow. We see a future where camphor and specialty chemicals are valued not only for being essential, but for being responsibly sourced, ethically made and respected across the globe. Growing with this purpose, we aim to set the standard for sustainable manufacturing offering purity, performance and purpose in every molecule.

Beyond our products, we want to be known worldwide as a trusted partner that creates positive change for people, the planet and progress.

OUR MISSION

Our mission is to redefine what chemistry means for society—moving it beyond utility to make it a force for good. This mission rests on five commitments:

Chemistry that Performs : High-performance chemical solutions that add value to pharmaceutical, personal care and industrial products worldwide.

A Lighter Footprint : Cleaner production, greater energy efficiency and reduced waste to minimise our environmental impact.

Ethics Across the Chain : Transparency and ethical conduct embedded from raw material sourcing right through to end-user delivery.

People & Communities: Empowering communities, respecting human rights and nurturing a safe and inclusive workplace.

Continuous Innovation : Ongoing innovation that builds resilient, circular and regenerative business models.

Our Belief : When science serves sustainability, chemistry goes beyond being an industry—it becomes an enabler of a better tomorrow.

Engaging Our Stakeholders

GRI 2-12, 2-13, 2-29 | GRI 3-1, 3-2

A sustainability strategy is only as strong as the voices that shape it. At SCPL, we therefore make stakeholder engagement central to our approach, ensuring that the views of everyone who is affected by, or can influence, our business feed directly into our Environmental, Social and Governance (ESG) priorities keeping our strategy relevant, inclusive and forward-looking.

Our engagement takes place through a range of regular touchpoints, including audits, meetings, surveys, compliance reviews and interactions with communities. The table below summarises what each key stakeholder group expects from us:

Who We Engage	What They Expect from SCPL
Clients	Quality-compliant, sustainable and innovative product offerings
Suppliers & Manufacturers	Ethical sourcing practices, safe materials and adherence to labour laws
Employees	Fair treatment, safe working conditions, diversity and opportunities for training
Regulatory Authorities	Full compliance with environmental and chemical safety regulations
End Customers	Camphor-based formulations that are eco-friendly and compliant
Local Communities	Environmental protection, social development and local employment

How stakeholder insights shape our strategy

- **Stakeholder Touchpoints :** Audits, meetings, surveys, reviews, community interactions
- **Stakeholder Insights :** Expectations and concerns captured
- **Materiality Process :** Priority ESG topics identified
- **Strategic Action:** Risk mitigation and opportunity identification

Material Topics Assessment GRI 3-2, 3-3

Two lenses guide how SCPL prioritises its ESG issues: how important an issue is to our stakeholders, and how strongly it affects the success of our business. Viewing topics through both lenses helps us focus our efforts on what matters most operationally as well as ethically.

Environmental

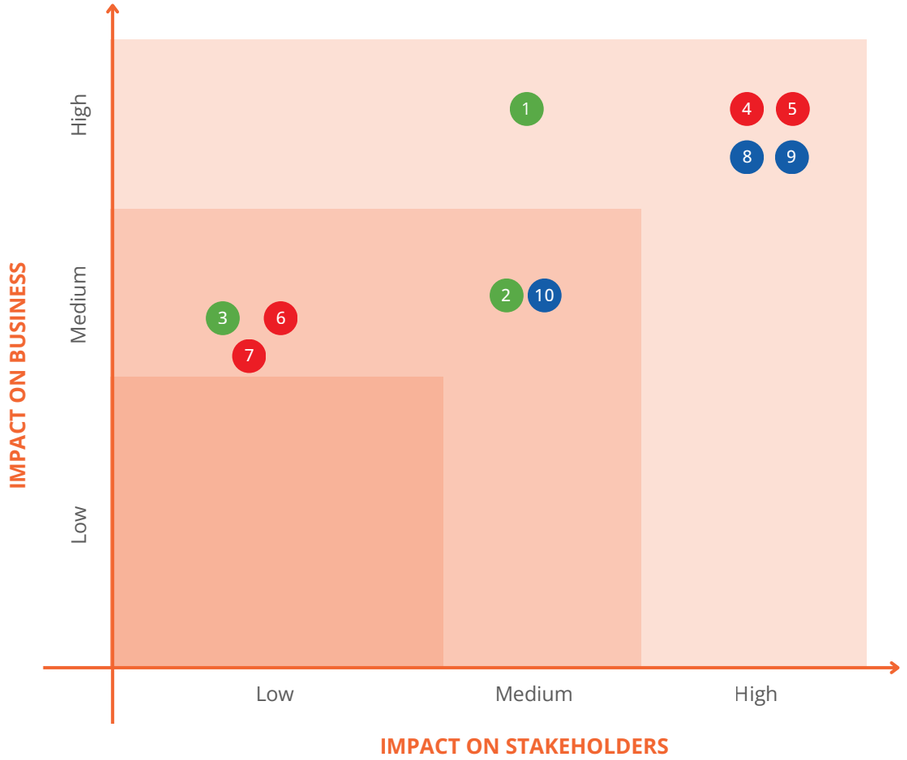
1. Water & Energy Efficiency
2. Green Chemistry
3. Biodiversity in Sourcing

Social

4. Employee Health & Safety
5. Ethical Supply Chain
6. Community Development
7. NGO Partnerships

Governance

8. Safe & Sustainable Camphor Products
9. Regulatory & Product Compliance
10. Certifications & Audits



Oversight & Periodic Review

Responsibility for keeping our ESG priorities current lies with SCPL's ESG Oversight Committee, made up of the EHS Manager, the HR Manager and the Compliance Officer. The Materiality Assessment was conducted in Year 2025. An interim review is carried out ahead of schedule whenever a significant change in operations, regulation or stakeholder expectations makes one necessary.

Our Monitoring Toolkit

Sustainability Monitoring System (SMS): Captures and tracks data on emissions, water and waste.

Human Resource Management System (HRMS) : Oversees training, employee well-being and the handling of grievances.

Compliance Monitoring System (CMS) : Governs anti-bribery controls, ethics and internal control measures.



2

Ethical & Responsible Business Practices

15 Integrity & Regulatory Compliance

19 Data Protection & Cybersecurity

21 Speak-Up & Whistleblower Mechanism

22 Respecting Human Rights & Fair Labour

23 Inclusion, Equity & Diversity (DEI)

28 Safe & Healthy Workplace

31 Talent Development & Career Progression

33 What Our Collective Agreements Cover

34 Human Rights Risk Assessment Across the Value Chain

Integrity & Regulatory Compliance

GRI 2-15, 2-23, 2-24, 2-26, 2-27 | GRI 205-1, 205-2, 205-3 | GRI 206-1 | GRI 418-1

Integrity at SCPL is not treated as an aspiration it is the way we operate. Corruption, bribery and every other form of unethical conduct are met with zero tolerance. Our Code of Ethics and Business Conduct defines what lawful and ethical behaviour looks like, both within the organisation and across our value chain. So that it keeps pace with new regulations, emerging risks and evolving governance practice, the Code is formally reviewed and refreshed every year.

The policy is shared publicly and built into our training, day-to-day operations and decision-making, and every employee, manager and business partner is expected to abide by it.

Managing Key Ethics & Compliance Risks

A comprehensive risk assessment spanning all major ethics and compliance topics has been completed at SCPL. Every identified risk is addressed through a combination of policy frameworks, internal controls, reporting channels and regular audits, as outlined below.

Anti-Corruption & Anti-Bribery

Upholding the highest standards of integrity in every operation is non-negotiable for SCPL, which is why the company takes a zero-tolerance position on corruption, bribery and unethical behaviour.

These commitments are anchored in the Ethics and Compliance Policy—reviewed each year—which applies equally to employees, contractors and third-party stakeholders. Our anti-corruption framework works through four mutually reinforcing controls:

- **Risk Assessment :** Across functions and supplier interfaces to spot undue payments, facilitation or conflict-of-interest risks
- **Independent Audits :** Testing expense monitoring, third-party due diligence and conflict-of-interest declarations
- **Employee Training :** Anti-corruption, data protection, phishing awareness, cyber hygiene and handling of sensitive information
- **Multi-Tier Approvals :** Mandatory sign-off by compliance officers for commissions, donations, international payments and cash advances

Taken together, these controls allow vulnerabilities to be identified early and corrected in time, keep ethical practice consistent across the value chain, and prevent unauthorised transactions—thereby strengthening transparency throughout the organisation.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Complaints Reported (#)	0	0	0
Trading Partners Covered by Due Diligence	100%	100%	100%
Workforce Trained on AntiCorruption & Bribery	100%	100%	100%

Managing Conflicts of Interest

Employees and senior managers at SCPL are expected to steer clear of any situation where personal, financial or professional interests could clash—or be seen to clash—with those of the company. Should such a situation arise, it must be declared without delay through a formal disclosure process that is also run annually. The disclosure then follows a clear path:

Declare : Individual discloses actual or potential conflict

Review : Compliance Officer assesses the risk

Mitigate : Recusal from decisions or reallocation of duties

Assure : Fair, transparent handling aligned with SCPL's ethical standards

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Departments Covered by Risk Audit (%)	100%	100%	100%

Fraud Prevention & Detection

Systematic internal audits, strong control mechanisms and focused training programmes together form SCPL's proactive framework for preventing and detecting fraud. Particular attention is given to higher-risk areas such as procurement, finance and engagements with third-party vendors. Every employee has a duty to stay alert and to raise any suspicion of fraud promptly through the confidential channels managed by the Compliance Team.

Report : Via confidential channels to the Compliance Team

Investigate : Formal investigation initiated

Review : Audit review, with external experts where needed

Act : Warnings, termination or legal action based on severity

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Fraud Incidents Reported (#)	0	0	0
Departments Audited for Fraud Risk (%)	100%	100%	100%

Anti-Money Laundering (AML)

SCPL fully complies with all applicable Anti-Money Laundering (AML) laws and standards and remains firmly committed to preventing money laundering in any form. The integrity of our financial operations is protected through the following safeguards:

- **Know Your Customer (KYC):** Comprehensive protocols applied to business relationships.
- **Counterparty validation:** Thorough validation procedures for vendors and clients.
- **Transparent payments:** Payment processes designed to keep every transaction legitimate and traceable.
- **Ongoing monitoring:** Irregular or suspicious activity is flagged and escalated to compliance officers for review.
- **Awareness & speak-up:** Employees, suppliers and business partners are trained to recognise warning signs and encouraged to report unusual transactions without fear of retaliation, enabling swift and lawful intervention.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Vendors Subject to Financial Due Diligence (%)	100%	100%	100%

Fair Competition & Anti-Trust Compliance

Fair trade and market integrity are fundamental to how SCPL competes. The company adheres strictly to all applicable antitrust and competition laws and prohibits anti-competitive conduct of every kind—be it price-fixing, collusion, bid-rigging or abuse of market position.

This commitment is put into action through a dedicated Fair Competition Procedure. Internal controls and approval workflows under this procedure oversee interactions with competitors, pricing practices and tender submissions. Functions most exposed to these risks—sales, procurement and marketing in particular—receive regular training on competition compliance and ethical market conduct. As a result, SCPL's business practices help sustain a level playing field, foster innovation and build lasting trust with stakeholders.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Deceptive Advertising Incidents (#)	0	0	0
Departments Covered by Internal Audit (%)	100%	100%	100%



Data Protection & Cybersecurity

GRI 418-1

Information security ranks among SCPL's core business priorities. It is governed by a formal Information Security Policy that establishes clear protocols for data confidentiality, cybersecurity, access control and breach response. To stay aligned with changes in the regulatory, technological and operational landscape, the policy is reviewed every year. Our approach rests on six pillars:

Control Audits : Regular audits test how well our security infrastructure works—verifying access governance, encryption compliance, software integrity and data segregation across all digital assets and operational platforms.

Mandatory Annual Training : Every employee is trained each year on phishing awareness, password management, secure document handling and cyber hygiene. The training forms part of the Employee Handbook and wider capacity-building efforts that nurture a security-aware culture.

Third-Party Data Protection : External stakeholder information is shielded from unauthorised access or disclosure through vendor-specific data protection clauses, encrypted communication, restricted access rights and routine risk assessments of critical suppliers and service providers.

Incident Response Plan (IRP) : Structured procedures guide the containment, investigation, escalation and resolution of data breaches, ensuring timely mitigation and communication. Periodic drills and staff readiness checks keep the plan effective.

Records Retention Schedule : The secure storage, archiving and disposal of sensitive physical and digital records are governed in line with applicable privacy regulations, limiting the risk of unauthorised access to legacy information.

Governance & Resilience : Backed by policy-led governance, continuous training and robust response mechanisms, SCPL maintains a resilient and transparent approach to information security and data protection across its operations.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Data Breach Incidents (#)	0	0	0
Vendors Covered by Information Security Due Diligence (%)	100%	100%	100%
Workforce Trained on Information Security (%)	100%	100%	100%
Data Retention (%)	100%	100%	100%

Ethics & Compliance Training

Building a strong ethical culture requires reaching everyone who works with or for SCPL. Our annual ethics and compliance training therefore covers four audiences:

Employees	Non-Employees	Leadership	Other Stakeholders
All full-time and contract employees	Vendors, consultants and similar associates	Senior leadership and top management	Anyone interacting with company systems or information

Sessions address anti-corruption laws, fraud prevention, data privacy, whistleblower mechanisms and regulatory compliance. Digital learning management tools track attendance and understanding, while refresher modules are rolled out at regular intervals.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Employees Trained on Business Ethics (%)	100%	100%	100%
Satisfaction Rate for Ethics Training (%)	100%	100%	100%
Operational Sites Covered by Ethics Risk Audits	100%	100%	100%
Whistleblower Reports Received (#)	0	0	0

Speak-Up & Whistleblower Mechanism

GRI 2-25, 2-26

Employees, contractors and external stakeholders can raise concerns confidentially through SCPL's structured Whistleblower Mechanism. It covers unethical conduct, policy violations and issues involving fraud, corruption, data privacy breaches or workplace misconduct. Multiple secure reporting channels are available—including anonymous submissions—and a strict non-retaliation policy protects everyone who raises a genuine concern in good faith.

The compliance team reviews each report independently, escalating matters to senior leadership or the Board for resolution where necessary. Investigations are conducted with discretion, and their outcomes—together with any disciplinary or corrective measures—are documented. The policy is built into employee training, supported by clear communication materials, and reviewed annually for relevance, accessibility and alignment with regulatory standards and ethical best practices.

Responding to Information Security Incidents

Any actual or suspected breach of confidential or sensitive information is managed proactively under SCPL's formal Incident Response Plan (IRP), which follows a clear multi-stage protocol:

- **Contain :** Immediate isolation of affected systems
- **Investigate :** Root Cause analysis
- **Escalate :** To senior management and regulators where needed
- **Communicate :** Timely updates to stakeholders
- **Learn :** Corrective actions, documentation and review

Every contained incident is formally recorded and reviewed so that lessons strengthen future preparedness. The IRP itself is reviewed each year and tested through periodic simulations to keep relevant functions ready.

Records Retention

SCPL's Records Retention Schedule governs how all critical data—physical and digital—is handled, stored and disposed of. Every category of business and personal information carries a defined retention period, set according to legal, contractual or operational requirements. Throughout its life, data is protected by encryption and restricted access; when the retention period ends, it is disposed of securely through certified methods or digital erasure. Supported by training for employees who handle data, the schedule keeps SCPL compliant with applicable privacy regulations and strengthens overall information governance and regulatory assurance.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Whistleblower Reports Received (#)	0	0	0
Percentage of all sites assessed on business ethics issues	100%	100%	100%

Respecting Human Rights & Fair Labour

GRI 2-7, 2-8, 2-30 | GRI 401-1, 401-2 | GRI 403-1 TO 403-10 | GRI 404-1, 404-2 | GRI 405-1 | GRI 406-1 | GRI 408-1, 409-1 | GRI 412-1 | GRI 414-1

Our social commitment at Saptagir Camphor Private Limited reaches well beyond compliance. It springs from respect for human dignity, equality and well-being. With our workforce at the core of everything we do, we work to ensure that conditions at every site are safe, fair and empowering. Social responsibility, for us, is as much a part of our culture as it is of our policies—and it drives sustainable business practice.

A comprehensive Labour and Human Rights Policy sets out what we commit to in each of the following areas:

Employees' Health & Safety : A health-first culture supported by proactive safety management

Working Conditions : Fair wages, working hours and benefits within a respectful workplace

Social Dialogue : Freedom of association, open communication and feedback mechanisms

Career Management & Training : Growth through learning, development and internal mobility

Child Labour, Forced Labour & Human Trafficking : Zero tolerance, backed by strict due diligence in operations and the supply chain

Diversity, Equity & Inclusion (DEI) : Equal opportunity in a workplace free from discrimination

External Stakeholder Human Rights : Respect for the rights of contractors, suppliers and communities beyond our own operations

The policy acts as a framework for continually improving how we engage with employees, manage social risks and contribute to inclusive and ethical business conduct.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
External Stakeholder Human Rights Impact Reporting Compliance Count (%)	100%	100%	100%
# of Complaints reported on Discrimination by Customers	0	0	0
# of Complaints reported on Discrimination by Suppliers	0	0	0
# of Complaints reported on Discrimination by Other Stakeholders	0	0	0
# of Complaints reported on Data Privacy / Security by Suppliers	0	0	0
# of Complaints reported on Data Privacy / Security by Customers	0	0	0
# of Complaints reported on Data Privacy / Security by Other Stakeholders	0	0	0
Child Labour (%)	0	0	0
Force Labour (%)	0	0	0
Human Trafficking (%)	0	0	0
% of operational sites assessed for human rights risks	100%	100%	100%

Inclusion, Equity & Diversity (DEI)

GRI 405-1, 405-2 | GRI 406-1

Fairness, dignity and respect are the foundations of the workplace SCPL strives to build—one where discrimination and harassment have no place. Our Code of Conduct, Employee Handbook and Human Resource Manual embed all relevant policies, and supporting procedures ensure equal access to employment, growth and grievance resolution.

Merit-Based Recruitment & Promotion

Hiring and promotion at SCPL are transparent and merit-driven. Periodic recruitment audits help remove bias and widen accessibility; job descriptions and advertisements follow inclusive-language guidelines; and our candidate evaluation practices are designed to reduce unconscious bias. Opportunities for promotion and professional development are extended equitably, supported by SOPs and training for the HR team.

Age Verification at the Point of Hiring

Every candidate's age is verified before an appointment is confirmed. HR examines original government-issued identity and date-of-birth documents during onboarding and retains attested copies in the personnel file, and the same check is applied to workers engaged through contractors and manpower agencies. No individual below the legal minimum working age is engaged in any role or at any site. The control is tested during internal HR audits and forms part of our wider due diligence against child labour.

A Harassment-Free Workplace

A dedicated anti-harassment mechanism—comprising awareness drives, oversight of implementation and regular monitoring—helps keep our workplace safe and inclusive. Communication campaigns raise employee sensitivity, and anonymous feedback channels are actively promoted to encourage open conversation about misconduct.

Training & Grievance Redressal

Every employee attends mandatory annual training on diversity, anti-discrimination and harassment prevention. The sessions help employees build inclusive work environments, recognise inappropriate behaviour and understand the conduct expected of every role and level; completion is tracked within our overall learning programme.

Where concerns arise, a clearly defined grievance redressal framework guarantees confidentiality, non-retaliation and accessibility, and ensures timely investigation, resolution and appropriate remedies for those affected. Documented follow-ups and impact assessments confirm that remediation is effective.

Support Structures & Accessibility

Open-door feedback policies and voluntary group discussions for under-represented employees help foster a sense of belonging. We also make reasonable workplace accommodations for persons with disabilities and keep improving infrastructure and onboarding support to make our workplace more accessible.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
# of Complaints reported on Sexual Harassment	0	0	0
# of Complaints reported on Discrimination (Internal)	0	0	0
% of the total workforce trained on discrimination and harassment	100%	100%	100%
Gender balance of Employees at Executive level (Women to Men %)	7.28%	7.38%	7.38%
Gender balance at Top / Key Manager level (Women to Men %)	15%	15%	15%
Gender balance of Employees (Women to Men %)	1.71%	1.71%	1.71%
Hiring of Vulnerable / Marginalized People at Top Management level (%)	0	0	0
Hiring of Vulnerable / Marginalized People in company (%)	0	0	0
Average unadjusted gender pay gap (Woman to man %)	0	0	0

Equal Pay for Equal Work

Internal audits regularly review our remuneration structures to detect and correct any gender- or role-based pay disparities. Guided by the principle of equal pay for equal work, SCPL continues to refine its compensation policies to keep them fair and transparent.

Communicating Remuneration to Employees

Pay is never left to guesswork at SCPL. Each employee receives a written appointment letter and an annual revision letter setting out fixed pay, allowances, statutory deductions and benefits, supported by a monthly payslip available through HR. Wage structures, the basis on which increments are decided and their linkage to appraisal outcomes are explained at induction and reiterated during periodic town hall sessions, with the HR team available to clarify any component of an individual's remuneration. Any change to pay structures or statutory entitlements is communicated to the workforce before it takes effect

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Employees Trained on Anti-Discrimination & Harassment (%)	100%	100%	100%
Harassment Cases Reported & Remediated (#)	0	0	0

Preventing Child Labour, Forced Labour & Human Trafficking (GRI 408-1, 409-1)

Protecting human rights throughout our operations and supply chain is a firm commitment at SCPL. We have put strong measures in place to prevent child labour, forced labour and human trafficking in all their forms. Because these measures are built into our internal controls, stakeholder engagement and remediation procedures, our commitment is demonstrated through implementation rather than resting on policy intent alone.

Risk Identification & Assessment

Internal human rights impact assessments enable SCPL to identify and evaluate potential labour violation risks within its operations. Using structured templates, each assessment grades severity and draws on stakeholder perspectives—especially those of vulnerable worker groups. The findings go beyond compliance audits: they are fed into HR planning, recruitment practices and contractor onboarding.

Engaging Stakeholders on Labour Risks

Prevention begins with open dialogue. SCPL regularly engages workers, contractors and third-party HR service providers through worker voice surveys and informal group discussions. These conversations capture feedback on employment conditions, how accessible our grievance channels are, and whether any coercion or unsafe labour practices are perceived—insights that directly shape our risk mitigation priorities.

Protecting Young Workers

SCPL does not actively employ young workers. Even so, our HR Manual and onboarding protocols are designed to uphold minimum legal working-age requirements, with documentary age verification completed for every person engaged, whether directly or through a contractor. On the rare occasion that a minor is engaged via a third-party vendor or is present during a plant visit, special supervision, a safety briefing and restricted access to zones are strictly enforced.

Control Monitoring & Effectiveness Reviews

HR audits and process checks allow us to test how well our internal controls are working.

These checks include reviewing supplier contracts, examining working-hour logs, verifying labour cards and periodically interviewing contractual staff to confirm alignment with ethical labour expectations. Irregularities are escalated to senior HR and resolved promptly through corrective action plans.

Grievance Redressal Mechanism

Raise : Email, physical submission or supervisor channels

Protect : Confidentiality and protection from retaliation

Remediate : Predefined protocol with authorities and NGOs (if required)

Support : Removal from harm, psychosocial support, education or employment referrals

Close & Review : Documented, monitored to closure, reviewed by management

Workers can report child labour, forced labour or trafficking risks through a structured grievance mechanism that guarantees timely resolution. Details of the mechanism are prominently displayed at every operational unit and explained at onboarding.

Any remediation is tailored to the affected individual's age and circumstances, and every case is reviewed by management to prevent recurrence.

Living Wage Commitment (GRI 202-1 | GRI 405-2)

SCPL is committed to paying every employee fairly and equitably, in line with living wage benchmarks. We assess wages by combining internal salary analysis with global methodologies recognised under the IDH Living Wage Benchmark Methodologies Recognition Process.

Wage Benchmarking & Gap Analysis

Through periodic salary reviews and internal assessments, average wages across roles and skill levels are compared with regional living wage benchmarks. The reference sources used are summarised below:

IDH Salary Matrix & Fair Wage Network : Reference data for salary reviews and internal assessments

WageIndicator & IDH platforms : Regional living wage benchmarks

Anker Reference Value Methodology & WageIndicator Typical Family Methodology : Determining living cost equivalence in our operating regions (where applicable)

Corrective Measures & Continuous Improvement

When current wages are found to fall short of benchmarked living wages, a phased wage enhancement roadmap is launched, prioritised by impact and financial feasibility. Roles showing the widest variance, or those below entry-level benchmark wages, are addressed first. Every change is documented and approved through a formal wage revision process.

Key Implementation Practices

- Annual salary band assessments carried out jointly with the HR department.
- Identification of any wage gaps by function, experience level and employment type.
- Inclusion of regional cost-of-living trends and inflation adjustments in wage reviews.
- Consultation with external advisors or databases to triangulate living wage thresholds and validate assumptions.

Employee Communication & Transparency

Each year, employees are briefed on how the company approaches wage review and fairness. HR onboarding and periodic town hall sessions are used to reaffirm SCPL's commitment to pay equity and cost-of-living alignment, and individual pay components are explained to each employee through appointment and revision letters issued by HR

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
% of direct employees paid below living wage	0%	0%	0%
% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers hours	0%	0%	0%
% of direct employees covered by a living wage benchmarking analysis	100%	100%	100%
Pay ratio between the highest-paid person and the median employee (%)	3.13	3.94	3.84
% of average wage gap for direct employees paid below living wage against a living wage benchmark	0%	0%	0%



Safe & Healthy Workplace

Employee Well-being, Working Conditions & Fair Pay

A good working environment is directly linked to productivity, morale and the long-term resilience of our business. That is why SCPL runs structured programmes and monitoring systems that keep us compliant with labour laws, true to ethical employment practices and committed to people-centred work design.

Monitoring Working Hours & Overtime

- **Biometric Attendance :** Time-tracking and attendance management system deployed across all operational units
- **Weekly HR Review :** Working-hour reports reviewed weekly to spot excessive hours or unapproved overtime
- **Quarterly Internal Audits :** Time sheets and departmental logs audited for compliance with the Factories Act and labour regulations
- **Escalation & Approval :** Extended working hours require department-head approval with written justification
- **Mandatory Rest :** Employees exceeding daily limits must take compensatory rest days or leave

Key Insight : No breaches of working-hour thresholds were recorded in FY 2025–26, confirming that our monitoring and control mechanisms are effective.

Wage Adequacy & Review Practices

- **Structured Compensation Review:** Wage structures are reviewed every year against regional cost-of-living indices, industry medians and inflation trends, with HR drawing on Consumer Price Index (CPI) data, labour market surveys and IDH Salary Matrix tools.
- **Fair Wage Adjustments:** In FY 2025-26, base wages were revised for 12% of roles across production units, aligning pay with regional expectations and supporting retention.
- **Noteworthy Practice:** A two-tier wage review committee, including finance and operations heads, weighs the impact of wage changes on both business sustainability and employee welfare.

Flexible Work Arrangements

Within the limits of a continuous-process manufacturing operation, SCPL extends the following flexibility to administrative and supervisory staff

- Staggered Hours: Varied start and end times
- Flexi-Time Arrival: Arrival permitted within a window of 8:30–10:00 AM

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
# of Work-related Incidents	0	0	0
# of Fatal Incidents	0	0	0
% of operational sites an employee health & safety risk assessment has been conducted	100%	100%	100%
Number of days lost to work-related injuries, fatalities and ill health	0	0	0

Employee Feedback Snapshot

A good working environment is directly linked to productivity, morale and the long-term resilience of our business. That is why SCPL runs structured programmes and monitoring systems that keep us compliant with labour laws, true to ethical employment practices and committed to people-centred work design.

Action Plan
For the next fiscal year

Top Scoring Area
Team collaboration & manager support

Area for Improvement: Cafeteria quality and transport services. Senior management reviews all findings and integrates them into HR planning.

Grievance Redressal on Working Conditions

Concerns relating to wages, working hours and social benefits can be raised through an internal grievance mechanism set up specifically for working conditions. Its key features include multilingual communication posters across sites, email-based and physical complaint channels, strict enforcement of the non-retaliation policy, and confidentiality through anonymised handling. Every grievance is tracked and closed within 10 business days, and monthly reports are submitted to the HR Committee.

Initiatives Supporting Decent Working Conditions

- **Ergonomic Assessments:** Regular reviews of workstations
- **Health Check-up Camps:** Monthly camps for production employees
- **Employee Benefits:** Subsidised meals, uniforms and health insurance that covers family members
- **Recognition Programes:** Safe Worker of the Month" and "Attendance Champions

These initiatives go further than statutory obligations require, creating a safe and motivating environment for employees at every level.

Occupational Health & Safety (OHS) GRI 403-1 to 403-10

Operational excellence at SCPL depends on keeping every member of our workforce safe and healthy—full-time employees and contract workers alike. Our OHS approach is built on five pillars:

Emergency Preparedness
Our Emergency Action Plan, set out in the Safety Manual and displayed at every plant location, defines response protocols for fires, chemical spills, equipment malfunctions and other emergencies.

Fire drills and equipment checks are held regularly, and emergency exits, PPE stations and first-aid kits are routinely inspected and documented.

Contract workers receive the same safety orientation and emergency training as permanent staff.

Ergonomics & RSI Prevention:
Workstation redesign, training in safe lifting techniques and task rotation for high-repetition roles reduce the risk of Repetitive Strain Injuries (RSI), supported by awareness emails and posters on preventing overuse injuries.

Hazardous Substance Control
Closed systems, localised ventilation and protective enclosures are used at handling points. Chemical handling SOPs and MSDS are strictly enforced, and work rotations limit exposure time.

Health & Safety Grievance Mechanism
Every worker can report incidents, risks or concerns confidentially and without fear of retaliation.

Reports are logged centrally, investigated within 72 hours and followed by remediation where required.

Mental Well-being
A confidential employee assistance hotline, periodic stress management sessions, workload planning tools for supervisors, flexible scheduling where feasible, and informal counselling through trained peer mentors support psychological health.

Our Outcome
Together, these measures reflect SCPL's proactive approach to a safe, healthy and inclusive workplace for everyone present at our facilities.

Talent Development & Career Progression

GRI 404-1, 404-2, 404-3

Employee development at SCPL is a continuous journey in which individual potential and organisational growth move forward together. Central to this is our Individual Development & Career Planning (IDCP) framework, which forms part of the annual performance review cycle.

The IDCP cycle

Guided Conversation: Managers use guidelines and templates to discuss goals with team members

Assess: Strengths, skill gaps, and short- and long-term career goals

Document: Growth plans recorded annually

Develop: Targeted training and upskilling

Align: Future role alignment and career progression

Internal mobility—both vertical and lateral—is actively encouraged. Vacancies are shared openly through notice boards and HR circulars, and internal candidates receive equal consideration before any external search begins.

Employees are supported in moving across functions or locations, and a number have progressed from shop-floor operations into supervisory or technical roles. On-the-job cross-skilling, job shadowing and periodic internal mentoring make these moves possible.

Our formal structures are complemented by post-training evaluations, department-specific learning modules and regular check-ins with managers. When the organisation undergoes transition or restructuring, affected employees receive skill-matching assistance and, wherever feasible, are redeployed to other departments so that layoffs can be avoided.

Through these efforts, we nurture talent, open up both upward and lateral career paths, and make sure every employee can see—and is supported along—a clear path within SCPL.

Social Dialogue, Freedom of Association & Collective Bargaining (GRI 2-30 | GRI 407-1)

Collective bargaining sits at the heart of SCPL's employee relations strategy—it is far more than a procedural step. The agreements we have signed with formally elected employee representatives reflect mutual respect and understanding on a wide range of issues, from health and safety to wages and diversity.

Each agreement is fully compliant with applicable Indian labour laws, remains valid as of this report, and is supported by implementation mechanisms led by HR and departmental heads.

To keep these agreements in step with operational realities and employee expectations, we maintain and update them regularly. Their current status is summarised below:

CBA Parameter

- **Workforce Coverage under CBA:** 100% of the eligible permanent workforce
- **Validity of Agreement:** Valid up to January 2027
- **Employee Awareness:** 100% informed through onboarding and bulletin displays
- **Monitoring of Implementation:** Active – through HR reviews, union audits and compliance logs

Renewal discussions with the elected employee representatives will begin well before the expiry date so that the agreed terms continue without interruption.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
People Trained on overall Career Management and Skill Development (Manhours)	2976	1624	3530
% of the total workforce across all locations who received career- or skills-related training	100%	100%	100%
Average Training Hours per employee	10	10	11.5
# of Hours Worked (Manhours)	12298400	15668000	2610300



What Our Collective Agreements Cover

SCPL's collective bargaining agreements address the full range of issues that matter to our workforce:

Occupational Health & Safety
Detailed provisions on accident prevention, emergency protocols, availability of PPE and periodic safety audits, together with mandatory joint health and safety inspections by management and labour representatives.
Wages & Earnings Transparency
A jointly agreed salary progression model based on performance, skills and years of service, with annual revisions benchmarked against inflation and industry medians and minimum thresholds set above the statutory minimum wage.
Anti-Discrimination & Harassment
Enforceable provisions on diversity, non-discrimination and protection from harassment, requiring prompt investigation of complaints, awareness sessions and safeguards against retaliation in support of our zero-tolerance policy.
Grievance Redressal & Dispute Resolution
A dedicated resolution procedure giving employees a formal channel to raise concerns or report breaches of terms, policies or ethical conduct, with defined timelines, escalation routes and protection for complainants.
Working Conditions
Standards for working hours, overtime pay, rest days and leave, plus rules on shift scheduling and workload distribution that keep conditions humane, legally compliant and aligned with industry practice.
Career Management & Training
A jointly agreed progression and training framework that provides access to annual Individual Development Planning, technical skills programmes and promotion procedures —all assessed through a fair appraisal system.
Social Security & Benefits
Coverage of provident fund contributions, employee insurance schemes, maternity/paternity leave and medical reimbursements, creating a safety net for employees and their families beyond legal minimums.
Validity & Assurance of Implementation
Every CBA is signed by authorised union representatives and company management, with clearly stated effective dates and renewal clauses.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Customer Participation Rate in Sustainability Session / Meeting	10%	10%	8%
Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	10%	10%	8%
Complaints registered on the violation of Collective Bargaining Agreement	0	0	0
# of Product Related Incident	0	0	0
Conduct Customer safety training sessions of Customers	4%	3%	3%

Human Rights Risk Assessment Across the Value Chain

GRI 414-1, 414-2

Our human rights responsibility extends to our suppliers. During the reporting year, key suppliers representing more than 35% of total procurement value were assessed across three risk areas:

Human Rights: Fair labour practices and respect for human rights

Wages & Hours: Worker wages and working hours

Health & Safety: Conditions at supplier sites

Where minor gaps came to light, corrective action plans were put in place, with follow-ups scheduled for the next assessment cycle.

Looking Ahead – Priorities for FY 2026–27

- **Gender Equity:** Introduce gender equity goals and DEI scorecards
- **Tier 2 Suppliers:** Extend ESG assessments to Tier 2 suppliers
- **Digital Grievance Portal:** Launch real-time grievance tracking
- **Third-Party Audit:** Human rights audit at manufacturing sites

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Suppliers evaluated for ESG Assessment (in %)	25%	40%	25%
Suppliers evaluated for ESG Reporting (Onsite)(in %)	25%	40%	25%
Suppliers in Agreement with company's Supplier Code of Conduct (in %)	100%	100%	100%
Percentage of assessed suppliers engaged in corrective actions or capacity building	0%	0%	0%
Integrationof environmental, labor & human rights clauses in supplier contracts	100%	100%	100%
% of buyers across all locations who have received training on sustainable procurement	100%	100%	100%

3

Environmental Stewardship

37 Our Environmental Commitment

38 Climate Action, Energy & Emissions Management

Our Environmental Commitment

GRI 2-23, 2-24 | GRI 301 – 306

Responsible operations, innovation and compliance are the three levers through which Saptagir Camphor Pvt. Ltd. drives sustainability. Our environmental commitments span ten areas:

Energy & Emissions
A structured energy management approach, supported by real-time monitoring, lowers GHG emissions in line with national and global climate goals.

Materials & Waste
Environmentally friendly materials, minimal hazardous substances and responsible management of hazardous and non-hazardous waste.

Biodiversity
Land preservation and pollution control keep disruption to local ecosystems to a minimum.

End-of-Life Waste Management
Certified agencies handle the safe disposal and recovery of product waste, supporting a circular economy.

Environmental Advocacy
Community engagement, awareness campaigns and clean production initiatives promote sustainability.

Air Quality Management
Advanced technologies keep particulate matter, NOx and SOx emissions well below regulatory limits.

Water Stewardship
Water-efficient technologies and reuse systems significantly reduce consumption and prevent pollution.

Product Lifecycle Impact
Product design and disposal practices that limit environmental harm and encourage responsible recycling.

Customer Health & Safety
Rigorous product testing to the highest safety standards protects user well-being and ensures safe handling.

Legal Compliance
Full adherence to environmental regulations, going further through voluntary certifications and best practices.

Collectively, these initiatives express our broader vision of low-carbon growth, resource efficiency and environmental stewardship.

Climate Action, Energy & Emissions Management

GRI 201-2 | GRI 302-1 TO 302-4 | GRI 305-1 TO 305-5

1. Climate Strategy & Energy Governance

Saptagir Camphor Pvt. Ltd. tackles energy consumption and greenhouse gas (GHG) reduction through a comprehensive, multi-layered strategy aligned with global climate goals. The strategy unfolds in the following stages:

Establish the Baseline: A detailed emissions baseline is built across Scope 1, Scope 2 and relevant Scope 3 categories using GHG Protocol standards.

Audit & Prioritise: Regular energy and carbon audits evaluate consumption patterns and emission sources across operations, pinpointing priority areas for efficiency upgrades and emission reduction.

Improve Efficiency: LED lighting, variable frequency drives and optimised HVAC systems are deployed alongside process improvements such as waste heat recovery and lean manufacturing.

Switch to Renewables: Significant investment in on-site solar installations and off-site green power purchase agreements (PPAs) aims for a substantial renewable share in the overall energy mix.

Address Hard-to-Abate Emissions: Carbon capture and storage (CCS) technologies are explored and implemented, particularly in high-intensity process areas.

Offset Residual Emissions: Verified carbon credits are purchased from high-quality, third-party certified projects under standards such as Gold Standard and Verra (VCS).

Advanced Decarbonisation Levers: Internal carbon pricing informs sustainable investment decisions, employees are sensitised on energy conservation, and suppliers are engaged to reduce Scope 3 emissions.

Through this holistic, forward-thinking approach, Saptagir Camphor demonstrates a strong commitment to sustainable industrial growth and alignment with Science Based Targets (SBTi) and Net Zero pathways.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Total Energy consumed from electricity (in KWH)	8021227	9281276	2,037,075
Energy Intensity (MJ/Revenue (in Cr.)	57637	65258.9	12,325.16
Total renewable energy consumption (in KWH)	1567372	4167577	6,091,269
People Trained on Energy Efficiency (%)	100%	100%	100%
Renewable Energy against Total Energy (%)	19.50%	44.90%	63.80%
GHG Scope 1 (tCO2eq)	212.30	72.97	91.27
GHG Scope 2 (tCO2eq)	5743.2	4774.41	1,446.32
GHG Scope 3 (tCO2eq)	8,922.25	8,064.90	6,659.48
Scope 3 Downstream GHG emission (tCO2eq)	3,849.13	3,495.27	3,067.45
Scope 3 Upstream GHG Emission (tCO2eq)	4,138.77	3,673.53	2,980.28
GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.)	11.89	9.47	2.58

Methodological Changes, Recalculation & Restatement of GHG Emissions

1. Updated Emission Factors – Scope 3
Updated emission factors have been applied to selected upstream and downstream Scope 3 categories, and historical activity data has been recalculated accordingly. Variations in reported emissions may reflect methodological changes rather than changes in actual activities or emissions.

2. Separate Reporting of Biogenic CO_2
Biogenic CO_2 emissions, previously included in Scope 1 emissions, are now disclosed separately from Scope 1 fossil emissions. Historical Scope 1 figures have also been reclassified on a consistent basis to improve comparability.

3. Reporting Consistency & Comparability
These methodological updates have been applied to the current reporting period and relevant historical years to strengthen consistency, transparency and year-on-year comparability.

Physical Climate & Hazard Risk (GRI 201-2)

Reducing our own emissions is only one half of climate responsibility; the other is understanding how a changing climate could affect us. Physical climate and hazard risks at the B. Kothapalli manufacturing facility and the Hyderabad office are therefore reviewed as part of the enterprise risk process and classified as acute (event-driven) or chronic (long-term shifts).

Physical Risk	Potential Impact on Operations	Preparedness & Mitigation
Extreme rainfall and local flooding (acute)	Waterlogging of plant roads, storage yards and drainage; interruption to despatch	Storm-water drains, bunded and raised storage, pre-monsoon drainage inspection and emergency response drills
Cyclonic winds and storms (acute)	Damage to sheds and utilities, loss of power, unplanned shutdown	Structural inspections, lightning protection, standby power and a documented shutdown and restart protocol
Heat stress and rising temperatures (chronic)	Worker fatigue and heat illness; higher cooling load and energy demand	Shaded rest areas, drinking water and electrolytes, summer work–rest cycles, ventilation and cooling upgrades
Water stress and drought (chronic)	Reduced availability of process and utility water	Rainwater harvesting, recycling and reuse, ZLD wherever feasible, recharge pits and monitored withdrawal
Climate-driven supply chain disruption (acute)	Delayed inbound raw materials and outbound despatch	Alternate supplier mapping, buffer stocks of critical inputs and contingency logistics planning

Air Pollution Control Measures

Control Systems: Scrubbers, ESPs, filters and other air pollution control equipment installed

Pollutant Monitoring: SOx, NOx, PM, VOCs and other key pollutants tracked

Standards Compliance: Adherence to national and international air quality standards

2. Water Stewardship & Efficiency (GRI 303-1 to 303-5)

Regular audits, risk assessments and metering across key operations underpin SCPL's commitment to responsible water management. Rainwater harvesting, water recycling and efficiency measures help us reduce freshwater use and secure long-term sustainability.

Our water management approach

- **Assess Risk:** Site-wise assessments using WRI Aqueduct and WWF Water Risk Filter
- **Measure:** Annual audits and meters at boilers, production units and utilities
- **Optimise:** Low-flow fixtures, auto-shut valves, leak and usage monitoring
- **Reuse:** ETPs, RO systems, ZLD where feasible, rainwater harvesting
- **Treat & Test:** Separate grey/black water treatment; pH, BOD, COD, TSS testing
- **Disclose:** GRI 303, CDP Water Security, sustainability reports

Physical, regulatory and community-related water risks are identified through site-wise assessments, which are revisited periodically to stay aligned with water availability and compliance requirements. Water meters installed at major consumption points—boiler systems, production units and utility/domestic uses—support annual audits, and consumption is benchmarked through metrics such as litres per unit of output. Optimisation relies on low-flow fixtures, auto-shut valves, process improvements and real-time monitoring of leaks and usage.

Treated water from our ETPs and RO systems is reused for cooling towers, gardening, vehicle washing and toilet flushing, while Zero Liquid Discharge (ZLD) systems are deployed wherever feasible. Rainwater harvesting systems and groundwater recharge pits help restore local aquifers.

Grey and black water streams are treated separately, and discharge quality is regularly tested for pH, BOD, COD and TSS to ensure compliance with CPCB/SPCB norms and GRI 303 standards.

Preventing Groundwater Contamination

Because our processes involve chemicals and generate effluent, preventing any seepage into the soil and the aquifer beneath our site is treated as a core environmental control rather than an afterthought:

Impervious containment: Chemical storage areas, drum yards, loading and unloading bays and effluent collection pits are built with impervious, chemical-resistant flooring and secondary containment bunds sized to hold the full volume of the largest vessel.

Leak-visible conveyance: Effluent travels through sealed, above-ground pipelines wherever practicable so that any leak is seen and arrested immediately, while underground sumps are lined and periodically tested for integrity.

No discharge to land: Untreated effluent is never released onto open ground or into unlined pits; treated streams are reused internally, with Zero Liquid Discharge applied wherever feasible.

Spill preparedness: Spill kits, absorbents and trained response teams are stationed at handling points, and every spill is recorded, cleaned up and investigated for root cause.

Groundwater quality monitoring: Water drawn from borewells within and around the premises is tested periodically by accredited laboratories, with results compared against baseline values and regulatory limits so that deviations are detected early.

Recharge and withdrawal control: Rainwater harvesting and recharge pits replenish the aquifer, while metered withdrawal keeps abstraction within permitted limits. Monitoring results and incident records are reviewed by the EHS function, reported to management and tracked until corrective actions are closed.

Preventive maintenance and water-efficient landscaping complement water conservation training for employees, and we collaborate with suppliers to lower indirect water impacts.

Performance is disclosed through GRI 303, CDP Water Security and our sustainability reports, with key indicators—total withdrawal, recycled water percentage and water intensity per product—tracked regularly to drive continuous improvement.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Total Water consumption (in Kilo Litres / Year)	44508	42980	38,588
Total Water recycled and reused (in Kilo Litres / Year	8900	8596	8,834.10
Total Rain Water Harvested (in Kilo Litres / Year)	9000	9500	8,520

3. Air Quality & Emissions Control (GRI 305-7)

A comprehensive Air Quality Management Policy guides our work in this area, aligned with the National Ambient Air Quality Standards (NAAQS), CPCB/SPCB regulations, IFC/WHO guidelines and ISO 14001. Clear EHS responsibilities are assigned under a structured governance framework, supported by internal oversight and regular audits.

Emission Source	How We Monitor	How We Control
Particulate matter (PM2.5 & PM10) from boilers and dust operations	Continuous Emission Monitoring Systems (CEMS); Ambient Air Quality Monitoring (AAQM) at site boundaries	Bag filters, cyclones, ESPs and wet scrubbers; enclosures, fogging and road cleaning
SOx and NOx	CEMS for SOx and NOx	Cleaner fuels, low-NOx burners and energy-efficient systems
Odours from VOCs and waste storage	CALPUFF dispersion modelling (impact zones up to 1–1.5 km); olfactometry, scentometers and FIDOL analysis	Biofilters, carbon beds and chemical scrubbers, combined with closed systems and routine maintenance

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
SOx (Micro /m3) (Limit /Result)	13	13	12.7
NOx (Micro /m3) (Limit /Result)	18	18	19.1
PM10 (Micro /M3) (Limit /Result)	0.065	0.063	0.07
PM2.5 (Micro /M3) (Limit /Result)	0.034	0.033	0.03

Emission Source	How We Monitor	How We Control
Noise from fans, compressors and other equipment	Tracking at key equipment points as per regulatory standards	Preventive maintenance, acousticinsulation and operational scheduling
Overall environmental impact	— Green buffers	

Employees are trained in pollution control, odour detection and emergency response, and standardised SOPs are embedded into operations through toolbox talks and periodic drills. Performance is reported in accordance with GRI 305 (Emissions) and GRI 306 (Waste) and through national systems such as OCEMS. Annual third-party audits and community feedback are used to refine strategies and continuously improve air quality and emission control.

4. Responsible Materials & Chemical Safety Management (GRI 301-1, 301-2 | GRI 306-1, 306-2)

Chemical and material management at SCPL is governed by a robust Chemicals and Materials Management Policy aligned with REACH, RoHS, GHS and the Basel Convention, supplemented by an internal Restricted Substances List (RSL) and Safe and Sustainable by Design (SSD) principles.

Mapping & Traceability
A detailed material and waste mapping system classifies hazardous and non-hazardous substances, identifies Persistent Organic Pollutants (POPs) and assesses recyclability and end-of-life impacts. Every input is tagged by hazard classification and volume.

Managing Hazardous Substances
High-risk materials are replaced with safer alternatives, toxicity and volumes are cut through design changes, and disposal takes place via certified TSDFs using neutralisation or incineration. POPs are being eliminated in line with the Stockholm Convention.

Optimising Material Use
Process improvements, lean manufacturing and design simplification are combined with recovered or recycled inputs—such as industrial by-products and eco-friendly alternatives—in support of a circular economy.

Waste Handling
Waste streams are mapped by type and hazard, employees are trained in sorting, minimisation and responsible disposal, and transboundary movement of hazardous waste is restricted in full compliance with the Basel Convention using certified vendors.

Drills and safety certifications support regular training on chemical safety, MSDS usage, PPE, spill response and waste segregation. Progress is measured through KPIs such as material reuse, hazardous waste volumes and POPs phased out; reporting follows GRI 301, GRI 306 and GRI 2-27 (Compliance with laws and regulations) and is verified through third-party audits and compliance checks.

5. Waste Reduction & Circular Economy Practices (GRI 306-1 to 306-5)

Regulatory compliance, sustainability and resource efficiency frame how Saptagir Camphor Pvt. Ltd. manages waste. The company complies with CPCB/SPCB standards and the Hazardous and Other Wastes (Management & Transboundary Movement) Rules, 2016, under the strict governance of its ISO 14001 systemWaste stream mapping covers plastics, e-waste, batteries and both hazardous and non-hazardous waste; quantities for each category are recorded through the year and the verified figures are presented in the ESG KPI section of this report.

Our operations follow the 5R waste hierarchy

Refuse **Reduce** **Reuse** **Recycle** **Recover**

Waste Stream	Treatment Route
Recyclables	Sent to authorised vendors
Compostable organics	Treated on-site or sent for energy recovery
Non-recyclables	Processed through incineration or co-processing
Hazardous waste	Labelled, stored and dispatched to approved vendors; transboundary mo vement only with valid documentation and Basel-aligned approvals
% of total waste from company operations diverted from landfills	100%

Comprehensive employee training promotes waste sorting, reduction and safe handling, with source segregation driven by colour-coded bins and aligned SOPs. To maintain full regulatory compliance, the company also restricts any unauthorised import or export of hazardous materials.

Digital logs and waste registers generate actionable insights and metrics such as waste intensity per unit of turnover or production. Vendor assessments and regular infrastructure upgrades—including labelled collection systems and secure storage—safeguard operational integrity. Internal KPIs and external reporting both follow GRI 306 guidelines, with performance shared transparently in annual reports and reinforced by third-party audits and continuous stakeholder engagement.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Total Waste Generated (in Metric Tonnes)	1227.7	1137	1,063
Total Hazardous Waste Generation (in Metric Tonnes)	6.89	5.09	5.58
Total non-Hazardous Waste Generation (in Metric Tonnes)	1220.821	1,131.91	1057.42
Total Waste Recycled in a year (in Metric Tonnes)	289.71	208.91	225.6
% of total waste from company operations diverted from landfills	100%	100%	100%

6. Product Lifecycle & Consumer Health (GRI 416-1)

From design to disposal, product lifecycle management and customer safety are built into every stage at Saptagir Camphor Pvt. Ltd.:

- **Sourcing:** High-purity, responsibly sourced raw materials
- **Manufacturing:** Strict WHO-GMP and ISO protocols
- **Testing & Labelling:** Quality tests; safety instructions, hazard symbols, MSDS
- **Packaging:** Less material, simpler types, resealable or returnable options
- **Distribution:** Safety and traceability across logistics
- **End of Life:** Guidance on disposal; recycler and vendor partnerships

Customers are guided on the safe handling and proper disposal of products and packaging, while partnerships with recyclers and authorised vendors promote circular material flows and minimise end-of-life impact. User feedback is reviewed regularly to improve safety practices and product design. These efforts are governed by ISO systems and reported under GRI 416, ensuring full regulatory compliance.

Indicator	FY 2023–24	FY 2024–25	FY 2025–26
Reporting on Product End of Life Treatment	0	0	1
Percentage of operational sites with an environmental certification, such as ISO 14001	100%	100%	100%
Number of environmental service and advocacy events organized	6	8	9
Percentage of Customers Participating in environmental service & advocacy related Training Programs	7%	11%	13%
% of total workforce received training on environmental issues	100%	100%	100%

7. Assuring Customer Health & Safety (GRI 416-1, 416-2)

Customer health and safety is a priority throughout the product lifecycle. Every product is risk-assessed using chemical safety databases, with an emphasis on high-purity, low-toxicity raw materials, and manufacturing follows strict WHO-GMP and ISO standards supported by quality checks that prevent safety deviations.

- **Safety Information:** Detailed datasheets and awareness programmes enable safe usage
- **Rapid Response:** Emergency preparedness and recall protocols for any safety issue
- **Feedback Loop:** Health and safety feedback gathered through structured channels to drive improvement
- **Responsible Disposal:** Customers guided on disposing of products and packaging responsibly

These efforts are embedded within the company's ISO systems and disclosed under GRI 416.

8. Responsible Sourcing & Supply Chain Due Diligence (GRI 308-1, 308-2 | GRI 414-1, 414-2)

Building a resilient, transparent and ethical supply chain is a core commitment of Saptagir Camphor Private Limited. We recognise that our responsibility does not stop at our own gates—it extends to the practices of our suppliers and business partners. Guided by internationally recognised standards and our internal sustainability goals, our responsible sourcing approach ensures that environmental and human rights risks are identified, mitigated and continuously improved upon.

Our supplier due diligence framework

- **Risk Assessment:** Across all critical supply chain categories
- **Audits:** Regular on-site and virtual audits on environmental, labour and ethical standards
- **Capacity Building:** Programmes and joint initiatives on key sustainability risks
- **Incentives & KPIs:** Rewards for strong ESG suppliers; sustainable procurement metrics for buyers
- **Worker Voice:** Confidential, non-retaliatory grievance access for supplier employees

A robust supplier due diligence mechanism ensures that sourcing across our operations is ethical, responsible and sustainable. Potential adverse sustainability impacts are identified and addressed through a comprehensive risk assessment process, and compliance is monitored through regular audits.

Supplier capabilities are strengthened through capacity-building programmes and joint initiatives that promote continuous improvement, while an incentive programme recognises and rewards suppliers with strong ESG performance. Sustainable procurement metrics are also integrated into the procurement team's KPIs and annual performance reviews, reinforcing accountability at the buyer level. Every supplier employee has access to a worker voice and grievance mechanism that guarantees confidentiality and non-retaliation. Continuous engagement through surveys, audits and corrective action plans addresses both social and environmental concerns, and dedicated mechanisms engage rights-holders—including supplier workers and local communities—to promote inclusive and transparent value chain practices.

4

Annexure

49 GRI Index

56 Assurance Statement

GRI Index

GRI Standard	Discloser	Page no.
2-1	Organization Details	5
2-2	Entities include in organization's sustainability report	5
2-3	Reporting period	5
2-4	Restatements of information	6, 39
2-5	External Assurance	6
2-6	Activities, value chain and other business relationship	5,10,46
2-7	Employee	22, 31
2-8	Workers who are not employees	-
2-9	Governance structure and composition	12
2-10	Nomination and selection of the highest governance body	-
2-11	Chair of the highest governance body	-
2-12	Role of the highest governance body in overseeing the management of impacts	10,12
2-13	Delegation of responsibility for managing impacts	10,12
2-14	Role of the highest governance body in sustainability reporting	-
2-15	Conflicts of interest	15,16
2-16	Communication of critical concerns	21
2-17	Collective knowledge of the highest governance body	-
2-18	Evaluation of the performance of the highest governance body	-
2-19	Remuneration policies	-
2-20	Process to determine remuneration	24,28

GRI Standard	Discloser	Page no.
2-21	Annual total compensation ratio	-
2-22	Statement on sustainable development strategy	8
2-23	Policy commitments	15,22,37
2-24	Embedding policy commitments	15,22,37
2-25	Processes to remediate negative impacts	21,22,25
2-26	Mechanisms for seeking advice and raising concerns	15,21,25
2-27	Compliance with laws and regulations	15,16,44
2-28	Membership associations	-
2-29	Approach to stakeholder engagement	10
2-30	Collective bargaining agreements	32,33
3-1	Process to determine material topics	10,11
3-2	List of material topics	11
3-3	Management of material topics	11,12
201-1	Direct economic value generated and distributed	-
201-2	Financial implications and other risks and opportunities due to climate change	38,39
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-
202-1	Ratios Of Standard Entry Level Wage By Gender Compared To Local Minimum Wage	-
202-2	Proportion of Senior Management Hired From The Local Community	-

GRI Standard	Discloser	Page no.
203-1	Infrastructure Investments And Services Supported	-
203-2	Significant Indirect Economic Impacts	-
204-1	Proportion Of Spending On Local Suppliers	-
205-1	Operations Assessed For Risks Related To Corruption	-
205-2	Communication And Training About Anti-Corruption Policies And Procedures	15,16
205-3	Confirmed Incidents Of Corruption And Actions Taken	16
206-1	Legal Actions For Anti-Competitive Behaviour, Antitrust, And Monopoly Practices	-
207-1	Approach To Tax	-
207-2	Tax Governance, Control, And Risk Management	-
207-3	Stakeholder Engagement And Management Of Concerns Related To Tax	-
301-1	Materials Used By Weight Or Volume	43
301-2	Recycled Input Materials Used	43
301-3	Reclaimed Products And Their Packaging Materials	-
302-1	Energy Consumption Within The Organization	39
302-2	Energy Consumption Outside Of The Organization	-
302-3	Energy Intensity	39
302-4	Reduction Of Energy Consumption	38,39
302-5	Reductions In Energy Requirements Of Products And Services	-
303-1	Interactions With Water As A Shared Resource	40
303-2	Management Of Water Discharge-Related Impacts	-

GRI Standard	Discloser	Page no.
303-3	Water Withdrawal	40
303-4	Water Discharge	40,41
303-5	Water Consumption	40
304-1	Operational Sites Owned, Leased, Managed In, Or Adjacent To, Protected Areas And Areas Of High Biodiversity Value Outside Protected Areas	-
304-2	Significant Impacts Of Activities, Products And Services On Biodiversity	-
304-3	Habitats Protected Or Restored	-
304-4	IUCN Red List Species And National Conservation List Species With Habitats In Areas Affected By Operations	-
305-1	Direct (Scope 1) GHG Emissions	39
305-2	Energy Indirect (Scope 2) GHG Emissions	39
305-3	Other Indirect (Scope 3) GHG Emissions	39
305-4	GHG Emissions Intensity	39
305-5	Reduction Of GHG Emissions	38,39
305-6	Emissions Of Ozone-Depleting Substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	42
306-1	Waste generation and significant waste-related impacts	43,44
306-2	Management of significant waste-related impacts	-
306-3	Waste generated	44
306-4	Waste diverted from disposal	44
306-5	Waste directed to disposal	43,44
308-1	New suppliers that were screened using environmental criteria	-
308-1	Negative environmental impacts in the supply chain and actions taken	-

GRI Standard	Discloser	Page no.
401-1	New employee hires and employee turnover	-
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	-
402-1	Minimum notice periods regarding operational changes	-
403-1	Occupational health and safety management system	30
403-2	Hazard identification, risk assessment, and incident investigation	29,30
403-3	Occupational health services	29,30
403-4	Worker participation, consultation, and communication on occupational health and safety	-
403-5	Worker training on occupational health and safety	-
403-6	Promotion of worker health	29,30
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	30,34
403-8	Workers covered by an occupational health and safety management system	-
403-9	Work-related injuries	29
403-10	Work-related ill health	29
404-1	Average hours of training per year per employee	32
404-2	Programs for upgrading employee skills and transition assistance programs	-
404-3	Percentage of employees receiving regular performance and career development reviews	-
405-1	Diversity of governance bodies and employees	24
405-2	Ratio of basic salary and remuneration of women to men	24
406-1	Incidents of discrimination and corrective actions taken	24
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
408-1	Operations and suppliers at significant risk for incidents of child labour	24,25
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	24,25
410-1	Security personnel trained in human rights policies or procedures	-
411-1	Incidents of violations involving rights of indigenous peoples	-
413-1	Operations with local community engagement, impact assessments, and development programs	-
413-2	Operations with significant actual and potential negative impacts on local communities	-
414-1	New suppliers that were screened using social criteria	34,46
414-2	Negative social impacts in the supply chain and actions taken	34,46
415-1	Political contributions	-
416-1	Assessment of the health and safety impacts of product and service categories	45,46
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	33,46
417-1	Requirements for product and service information and labelling	-
417-2	Incidents of non-compliance concerning product and service information and labelling	-
417-3	Incidents of non-compliance concerning marketing communications	18
418-1	Incidents of non-compliance concerning marketing communications	-

Assurance Letter

ANARES ANALYTICS LLP
AUDIT & ASSURANCE

Independent Assurance on Verification of Sustainability Information

Anares/AR/26-19

Reporting Period – 1 April 2025 to 31 March 2026 (FY 2025-26)

The Management
Saptagir Camphor Private Limited
Corporate Office: Vaishnavi's Cynosure, 5th Floor, Telecom Nagar, Gachibowli, Hyderabad – 500032, Telangana, India

Independent Assurance Report

Anares Analytics LLP (hereinafter referred to as "the Service Provider" or "Anares Analytics LLP") has been engaged by **Saptagir Camphor Private Limited** (hereinafter referred to as "the Company") to conduct an assurance engagement on the sustainability information presented in the Company's **Annual Sustainability Report FY 2025-26 & ESG Transition Roadmap Up to FY 2027-28** for the reporting period 1 April 2025 to 31 March 2026 (FY 2025-26). The engagement involved an examination of the accuracy and reliability of the sustainability data disclosed. The Company has reported the sustainability information with reference to the Global Reporting Initiative (hereinafter referred to as "GRI") Standards, using GRI 1: Foundation 2021. The greenhouse gas (GHG) emission KPIs within the disclosure have additionally been verified with reference to ISO 14064-3:2019. This engagement reflects the Company's commitment to transparency and accountability in reporting on its Environmental, Social and Governance (hereinafter referred to as "ESG") performance.

Assurance Standard

The verification engagement has been planned and performed in accordance with the verification methodology developed by Anares Analytics LLP, which is based upon the **"AA1000 Assurance Standard v3 (AA1000AS v3)"** – Type 1, Moderate level of assurance.

The GHG emission KPIs (Scope 1, Scope 2, Scope 3 and GHG emission intensity) were additionally verified with reference to **ISO 14064-3:2019** – Greenhouse gases – Specification with guidance for the verification and validation of greenhouse gas statements, at a limited level of assurance. The GHG data was evaluated against the **GHG Protocol Corporate Accounting and Reporting Standard** and the **Corporate Value Chain (Scope 3) Standard**, being the criteria adopted by the Company, with the organisational boundary set using the operational control approach.

Scope of Assurance and Methodology

The verification was conducted to provide an assurance conclusion on select non-financial sustainability disclosures in the Annual Sustainability Report FY 2025-26 & ESG Transition Roadmap Up to FY 2027-28 for the reporting period, and to verify their alignment with the GRI Standards referenced in the Company's GRI content index. On a sample basis, we reviewed and verified the data collection and calculation methodology and the logic for inclusion or omission of relevant information and data. Our procedures included:

- Remote verification of data, on a selective test basis, for the following units / locations, through consultations with the site team and ESG Committee members of the Company:

Site	Address
Corporate Office (Hyderabad):	Vaishnavi's Cynosure, 5th Floor, Telecom Nagar, Gachibowli, Hyderabad – 500032, Telangana, India
Anantapur:	13.5 Kms, Gooty Road, B. Kothapalli – 515731, Anantapur District, Andhra Pradesh, India
Madurai:	3C/2, Mariamma Street, Near Teppakulam, New Ramnad Road, Madurai – 625009, Tamil Nadu, India
Chennai:	No. 106/43B, Jeeva Nagar, Velan Nagar 1st Street, E.N. Road, Korukkupet, Chennai – 600021, Tamil Nadu, India
Bangalore:	No. 51, 5th Cross, 2nd Main Road, Chamarajpet, Bangalore – 560018, Karnataka, India
Vijayawada:	54-3/1-5A, 9th Block, Plot No. 44, 2nd Cross Road, J. Auto Nagar, Vijayawada – 520007, Andhra Pradesh, India

- Execution of an audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in the collection, transcription and aggregation processes followed;
- For GHG emission KPIs, in line with ISO 14064-3:2019: review of the organisational and operational boundary, checking activity data (fuel, purchased and renewable electricity, and refrigerant records) against source documents, reviewing the upstream and downstream Scope 3 categories and the data sources used, verifying the emission factors and Global Warming Potentials applied, and recalculating reported emissions and intensity on a sample basis;
- Review of the Company's plans, policies and practices pertaining to its ESG strategy, so as to comment on the fairness of the sustainability disclosures; and
- Review of the Company's approach to materiality assessment to identify relevant issues.

The engagement was conducted with reference to the four principles of AA1000AP (2018) – Inclusivity, Materiality, Responsiveness and Impact – which were duly considered while performing this engagement. Based on our review, the Company has demonstrated materiality in its disclosures, inclusivity in stakeholder engagement, responsiveness to key sustainability concerns, and consideration of impacts across relevant areas.

Company's Accountability

The Management of the Company, supported by the ESG / Sustainability Coordinator and the responsible functional heads, is responsible for preparing the Annual Sustainability Report FY 2025-26 & ESG Transition Roadmap Up to FY 2027-28 free from material misstatement with reference to the GRI Standards, and for the information contained therein. This includes choosing and applying suitable methodologies for sustainability reporting and GHG quantification, gathering and organising data, and making well-founded assumptions or estimates where needed. They are also responsible for implementing adequate internal controls to ensure the disclosures are free from material errors, whether deliberate or accidental.

Our Observations

The Company has demonstrated its commitment to sustainable development by reporting its performance on material topics for FY 2025-26 with reference to the GRI Standards. The Annual Sustainability Report FY 2025-26 & ESG Transition Roadmap Up to FY 2027-28 sets out the Company's stakeholder expectations, the materiality assessment conducted in Year 2025, ESG governance responsibilities and performance on the identified material topics against the FY 2022-23 baseline, and its Scope 1, Scope 2 and Scope 3 GHG emissions have been quantified with reference to the GHG Protocol. There is further scope to strengthen the data and information management system to ensure uniform and accurate reporting. Areas for improvement have been brought to the attention of the management and ESG Committee of the Company. These observations do not affect our conclusion presented in this statement.

Areas for improvement include:

- Strengthening data accuracy through enhanced internal controls, including consistency of KPI values across sections of the Roadmap and of the revenue denominator used for intensity metrics.
- Documenting a GHG inventory management procedure aligned with ISO 14064-1:2018, and disclosing Scope 3 emissions by category with the methods and emission factors used.
- Increasing the coverage of supplier ESG evaluations towards the 100% target.
- Expanding disclosures on supply chain sustainability performance.
- Linking ESG performance more explicitly with strategic business outcomes.

Guidelines for Utilisation of This Statement

The Company is obligated to reproduce the Anares Analytics LLP Independent Assurance statement, along with any attachments, in its entirety, without any alterations, deletions or additions.

This statement is specifically designed to convey the outcomes of the commissioned evaluation to the Company and defines the boundaries of the engagement. Anares Analytics LLP has not taken into account the interests of any third parties regarding the chosen sustainability information, this assurance report or the conclusions drawn. Consequently, nothing within the scope of this engagement or statement grants any third party any rights or entitlements.

ANARES ANALYTICS LLP
10th Floor, The Junomoneta Tower nr. Rajhans Cinema, Adajan Gam, Pal Gam, Surat, Gujarat 394510
contact@silversix.pro https://www.anaresassure.com

Limitations

The assurance engagement outlined herein does not encompass the following areas:

1. Our assurance does not cover any data or information pertaining to the financial performance of the Company.
2. Our role is strictly limited to providing the assurance services detailed in this letter. We do not undertake any management functions or make decisions on behalf of the Company. All decisions, including those related to the acceptance and implementation of our services, remain the responsibility of the Company's management.
3. Any data or information that falls outside the specified reporting period is not covered by our assurance scope.
4. Our assurance is limited to the operations and locations explicitly mentioned within the defined assurance boundary, unless specifically stated otherwise in this report.
5. The Company's statements expressing opinions, beliefs, aspirations, expectations or future intentions, as well as assertions related to intellectual property rights and competitive matters, are beyond the scope of our assurance.
6. We do not cover the Company's strategy, including the FY 2029-30 targets and roadmap commitments themselves. Our assurance is limited to the reported FY 2025-26 performance data; the FY 2022-23 baseline and the FY 2023-24 and FY 2024-25 comparative figures are not covered.
7. GHG verification does not extend to avoided emissions, carbon credits or offsets, renewable energy attribute certificates, or product carbon footprints.
8. Our assurance does not extend to the mapping of the report with any reporting frameworks other than those specified above.

Our Assurance Team and Independence

Our assurance team, comprising multidisciplinary professionals with experience in sustainability assurance and GHG accounting, has been drawn from our climate change and sustainability network and undertakes similar engagements with a number of significant Indian and international businesses. As an assurance provider, Anares Analytics LLP is required to comply with the independence requirements set out in the **"AA1000 Assurance Standard v3 (AA1000AS v3)"** and the impartiality principles of **ISO 14064-3:2019**. Anares Analytics LLP's independence policies and procedures ensure compliance with these standards. Details can be made available to stakeholders upon request by contacting us at contact@anaresassure.com.

Restriction of Liability

This assurance statement has been prepared solely for the Company in accordance with the terms of our engagement. Anares Analytics LLP does not accept or assume any responsibility to any third party for the information contained in this statement. This assurance statement applies exclusively to the Company's Annual Sustainability Report FY 2025-26 & ESG Transition Roadmap Up to FY 2027-28 as defined within the scope. It may not be relied upon by other stakeholders for different purposes. Anares Analytics LLP shall not be held liable for any decisions or actions taken by third parties based on this assurance statement.

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Conclusion

On the basis of our procedures, nothing has come to our attention that causes us to believe that the Company has not fairly presented the sustainability information in its Annual Sustainability Report FY 2025-26 & ESG Transition Roadmap Up to FY 2027-28 for the reporting period, in all material respects, with reference to the GRI Standards. Further, nothing has come to our attention that causes us to believe that the Scope 1, Scope 2 and Scope 3 GHG emission KPIs reported therein have not been prepared, in all material respects, in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

Signature,
Mr. Pankaj Shah
Director
Anares Analytics LLP
Date: 20th Aug 2026
Place: India

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Designed by : Growlity Private Limited

