Saptagir Camphor Private Limited



KEY PERFORMANCE INDICATOR

ESG TRANSITION ROADMAP UP TO 2027-28

Effective From: 02/04/2024 **Revision Number: 02**

Saptagir Camphor Private Limited

INDEX

1. Introduction **3**

2. Scope and Baseline **3**

3. ESG Strategy and Materiality **4**

3.1 Stakeholder Expectations 4

3.2 Materiality Assessment 4

3.3 Alignment with International Standards and Frameworks 4

4. Governance and Accountability **5**

5. ESG Targets & Key Performance Indicators (KPIs) **6**

5.1 Environmental Performance Targets and KPIs 7

5.2 Social Performance Targets and KPIs 12

5.3 Governance Performance Targets and KPIs 17

6. Targets and Roadmap **20**

6.1 Roadmap Phases 20

6.2 Headline Targets 20

6.3 Monitoring, Review and Reporting 21

7. GRI Index **22**

8. Covered SDGs **26**

9. Abbreviations and Notes **27**

10. Assurance Letter **28**

Saptagir Camphor Private Limited

1. Introduction

Saptagir Camphor Private Limited is engaged in the manufacturing and supply of camphor and related products, serving diverse customer requirements through its manufacturing and operational capabilities. The Company focuses on maintaining product quality, operational efficiency, regulatory compliance, and responsible business practices across its activities.

Saptagir Camphor is committed to sustainable and responsible growth through efficient resource utilization, environmental protection, employee health and safety, responsible supply chain practices, ethical business conduct, and stakeholder engagement. The Company recognizes the importance of integrating ESG considerations into its business operations and decision-making processes to manage sustainability-related risks and opportunities effectively.

As part of this commitment, the Company has established an ESG Transformation Roadmap, covering key environmental, social, and governance priorities identified through its materiality assessment. The roadmap defines measurable objectives, targets, and key performance indicators to monitor ESG performance, strengthen sustainability practices, improve resource efficiency, manage identified risks, and support continual improvement in the Company's overall sustainability performance.

2. Scope and Baseline

Particular	Details
Industry	Specialty chemicals (camphor, terpenes and aromatic chemicals)
Locations covered	1. Vaishnavi's Cynosure, 5th Floor, Telecom Nagar, Gachibowli, Hyderabad – 500032 2. 13.5 Kms, Gooty Road, B. Kothapalli – 515731, Anantapur District, Andhra Pradesh, India 3. 3C/2, Mariamma Street, Near Teppakulam, New Ramnad Road, Madurai – 625009, Tamil Nadu, India 4. No. 106/43B, Jeeva Nagar, Velan Nagar 1st Street, E.N. Road, Korukkupet, Chennai – 600021, Tamil Nadu, India 5. No. 51, 5th Cross, 2nd Main Road, Chamarajpet, Bangalore – 560018, Karnataka, India 6. 54-3/1-5A, 9th Block, Plot No. 44, 2nd Cross Road, J. Auto Nagar, Vijayawada, Andhra Pradesh – 520007
Product portfolio	Camphor; flavour & fragrance chemicals; industrial chemicals
Baseline year	FY 2022-23
Target Year	FY 2027-28
Reporting period	FY 2025-26
Reporting boundary	The organisational boundary has been established using the operational control approach and includes the facilities and business activities under Saptagir Camphor Pvt. Ltd.'s operational control during the respective reporting periods.

3. ESG Strategy and Materiality

3.1 Stakeholder Expectations

Stakeholder	Key expectations
Investors and lenders	Transparent disclosure, climate risk management, ESG-linked financing readiness
Customers	Responsible sourcing, product quality and safety, emissions data
Regulators	Statutory compliance
Employees	Safe workplace, fair pay, development, diversity
Communities	Local employment, CSR impact, environmental stewardship
Suppliers	Clear standards, fair terms, capacity building

3.2 Materiality Assessment

As part of its commitment to sustainable business practices, Saptagir Camphor Private Limited conducted a materiality assessment during FY 2023–24 to identify the environmental, social, and governance topics that are most relevant to its operations and stakeholders. The assessment considered the Company's business activities, stakeholder expectations, regulatory requirements, industry trends, and sustainability-related risks and opportunities. The material topics identified through this process form the foundation of the ESG Transformation Roadmap and guide the Company's sustainability objectives, targets, and performance monitoring efforts.

Pillar	Focus Areas Tracked
Environment	Climate change and GHG emissions management, energy efficiency, renewable energy adoption, water stewardship, air emissions management, waste reduction and resource recovery, Sustainable Sourcing, environmental compliance, Environmental services and Advocacy
Social	Employee health and safety, human rights and labour practices, employee training and development, diversity, equity and inclusion, employee engagement and well-being, fair employment practices, community engagement and social responsibility
Governance	Business ethics and anti-corruption, Anti-Competitive practices corporate governance and compliance, information security and data privacy, responsible procurement and supply chain sustainability, customer health and product responsibility, risk management, stakeholder engagement and transparency

3.3 Alignment with International Standards and Frameworks

The **ESG Transformation Roadmap** of **Saptagir Camphor Private Limited** has been developed with reference to internationally recognized sustainability frameworks and best practices to support a structured approach to ESG performance management, target setting, and continuous improvement.

Framework	Purpose
GRI	**Global Reporting Initiative (GRI) Standards** The **GRI Standards** have been used as the primary reference for identifying material ESG topics and developing performance indicators related to environmental management, employee well-being, occupational health and safety, human rights, business ethics, governance, and responsible business practices.
GREENHOUSE GAS PROTOCOL	**GHG Protocol Corporate Standard** The GHG Protocol is used as a reference for assessing and monitoring the Company's greenhouse gas emissions and for tracking relevant Scope 1, Scope 2, and applicable Scope 3 emissions & identifying opportunities for emissions reduction and improved climate performance.

Each KPI in Section 5 is cross-referenced to the relevant GRI disclosure, and a consolidated GRI Content Index is provided in Section 7.

By aligning with these internationally recognized frameworks, Saptagir Camphor Private Limited aims to strengthen the consistency, credibility, and transparency of its ESG management approach. The roadmap establishes measurable objectives and Key Performance Indicators (KPIs) to monitor progress against sustainability commitments, manage ESG-related risks and opportunities, and drive continual improvement through **FY 2027-28.**

4. Governance and Accountability

Level	Key Responsibility
Management	Provides overall direction and oversight for ESG matters, approves ESG objectives and targets, reviews ESG performance, and provides strategic guidance for implementation.
ESG / Sustainability Coordinator	Coordinates implementation of the ESG Transformation Roadmap, follows up with responsible functions, consolidates ESG KPIs and supporting information, and prepares ESG performance reports for Management.
EHS / Environmental Head	Oversees environmental and EHS-related KPIs, including energy, GHG emissions, water, waste, environmental compliance, and occupational health and safety, and maintains relevant records.
HR Manager	Oversees employment practices, labour and human rights, employee training and development, employee well-being, diversity, and other workforce-related ESG indicators.
Purchase / Procurement Head	Oversees responsible sourcing, supplier ESG requirements, supplier assessments, and relevant supply chain sustainability initiatives.
Department / Process Heads	Provide timely and accurate ESG data for their respective areas, implement assigned initiatives, maintain supporting evidence, and address identified performance gaps.

5. ESG Targets & Key Performance Indicators (KPIs)

Saptagir Camphor Private Limited has established measurable **Environmental, Social, and Governance (ESG) targets and Key Performance Indicators (KPIs)** to support its sustainability objectives and track progress through **FY 2027-28**. The framework has been developed considering the Company's material sustainability topics, operational context, stakeholder expectations, applicable requirements, and relevant sustainability frameworks.

The **FY 2022–23** baseline year provides the reference point for measuring performance improvements, while **FY 2027-28** represents the target year for the roadmap. Performance during **FY 2025–26** is considered to assess the Company's progress towards the defined targets.

The KPI framework covers three broad areas:

Environmental

Climate change and GHG emissions management, energy efficiency, renewable energy adoption, water stewardship, air emissions management, waste reduction and resource recovery, sustainable sourcing, environmental compliance, environmental services, and environmental advocacy.

Social

Employee health and safety, human rights and labour practices, employee training and development, diversity, equity and inclusion, employee engagement and well-being, fair employment practices, community engagement, and social responsibility.

Governance

Business ethics and anti-corruption, anti-competitive practices, corporate governance and compliance, information security and data privacy, responsible procurement and supply chain sustainability, customer health and product responsibility, risk management, stakeholder engagement, and transparency.

The established targets provide measurable milestones for the roadmap period and enable the Company to assess progress, identify performance gaps, and strengthen its ESG practices over time. The framework may be updated where required to reflect changes in material topics, business operations, applicable requirements, or sustainability priorities.

GRI referencing. Each KPI table in Sections 5.1 to 5.3 carries a “GRI Ref.” column that cross-references the KPI to the most relevant disclosure in the GRI Standards. A reference such as 302-1 points to Disclosure 302-1 of GRI 302: Energy 2016, while references beginning 2- and 3- point to GRI 2: General Disclosures 2021 and GRI 3: Material Topics 2021. A consolidated GRI Content Index is provided in Section 7.

5.1 Environmental Performance Targets and KPIs

Energy Efficiency

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Total energy consumption (in KWH)	302-1	9,205,936	8,021,227	9,281,276	2,037,075	7,364,748
Energy Intensity (MJ/Revenue (in Cr.))	302-3	55,794	57,637	65,258.9	12,325.16	44,635
Total renewable energy consumption (in KWH)	302-1	0	1,567,372	4,167,577	6,091,269	6,000,000
Renewable Energy against Total Energy (%)	302-1	0%	19.5%	44.9%	63.8%	100%
% of people Trained on Energy Efficiency	404-2	100%	100%	100%	100%	100%

Greenhouse Gas Emissions

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Scope 1 GHG (tCO2eq)	305-1	226.06	212.30	72.97	91.27	180.85 (20% reduction)
Scope 2 GHG (tCO2eq)	305-2	6,485.46	5,743.2	4,774.41	1,446.32	5188 (20% reduction)
Scope 3 GHG (tCO2eq)	305-3	8,090.83	8,922.25	8,064.90	6,659.48	6,472.66 (20% reduction)
Scope 3 Downstream GHG emission (tCO2eq)	305-3	3,555.53	3,849.13	3,495.27	3,067.45	2,844.42
Scope 3 Upstream GHG Emission (tCO2eq)	305-3	3,622.55	4,138.77	3,673.53	2,980.28	2,898.04
GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.))	305-4	11.30	11.89	9.47	2.58	10
Total gross annual revenue	201-1	594 Crores	501 Crores	512 Crores	595 Crores	–
% of people Trained on GHG	404-2	100%	100%	100%	100%	100%

Environmental Risk Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
% of operational sites assessed on specific environmental risks	3-3	100%	100%	100%	100%	100%

Environmental Grievance Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
# of Complaints	2-25	0	0	0	0	0

Water Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Total Water consumption (in Kilo Litres / Year)	303-5	46,950	44,508	42,980	38,588	37,560
Total Water recycled and reused (in Kilo Litres / Year)	303-3	9,390	8,900	8,596	8,834.1	11,268
Total Rain Water Harvested (in Kilo Litres / Year)	303-3	8,000	9,000	9,500	8,520	9,600
Total water consumption per employee (in Litres / Employee / Day)	303-5	72	68	65	62.98	57.60
Total Water Treated (In % of Total Water consumption)	303-4	100%	100%	100%	100%	100%
Water Intensity (Water consumed / Revenue (in Cr.))	303-5	79	89	84	64.85	69.52
Pollutants present in waste water Total Suspended Solids (milligram / Litre)	303-4	42	45	28	38	<100
Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre)	303-4	88	101	82	96	<250
Pollutants present in waste water Biological Oxygen Demand (milligram / Litre)	303-4	20	23	19	22	<30
% of people Trained on Water Efficiency	404-2	100%	100%	100%	100%	100%

Air Quality

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
SOx (Micro /m3)	305-7	10.6	13	13	12.7	≤80
NOx (Micro /m3)	305-7	15.5	18	18	19.1	≤80
PM10 (Micro /M3)	305-7	0.0597	0.065	0.063	0.07	≤100
PM2.5 (Micro /M3)	305-7	0.0323	0.034	0.033	0.03	≤60

Lighting Compliance

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Cases of non-compliance with IS 3646 (Part III) requirements for lighting	2-27	0	0	0	0	0

Noise Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Day Time Noise Level dB (A) Leq Near Plant	3-3	65.25	67	65	63.3	75
Night Time Noise Level dB (A) Leq Near Plant	3-3	61.08	62	60	58.7	70

Biodiversity and Ecosystem Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Number of native species supported	304-3	1	1	1	1	1
% of total workforce received training on Biodiversity conservation	404-2	100%	100%	100%	100%	100%
% of total department covered in Internal risk assessment Biodiversity	304-2	100%	100%	100%	100%	100%
Number of Awareness session conducted on Biodiversity conservation	3-3	1	1	1	1	3
Complaints received on Biodiversity	2-25	0	0	0	0	0

Waste Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Total Waste Generated (in Metric Tonnes)	306-3	1,273.5	1,227.7	1137	1,063	1,026
Total Hazardous Waste Generation (in Metric Tonnes)	306-3	9.1375	6.89	5.09	5.58	7.31
Total non-Hazardous Waste Generation (in Metric Tonnes)	306-3	1,264.4	1,220.821	1,131.91	1057.42	1,018.72
% of total waste from company operations diverted from landfills	306-4	100%	100%	100%	100%	100%
Total Waste recycled in a year (in Metric Tonnes)	306-4	334	289.71	208.91	225.6	400.8

Product Use and End of Life Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Reporting on Product End of Life Treatment	301-3	0	0	0	1	1
Percentage of products designed using sustainable or recycled materials.	301-2	100%	100%	100%	100%	100%
Percentage of products returned by customers compared to the total number of products sold	301-3	0.66%	0.65%	0.67%	0.09%	<1.0%
Percentage of customers who are aware of and participate in the company's recycling programs	301-3	100%	100%	100%	100%	100%

Resource Efficiency and Sustainable Consumption

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Percentage of recycled input material out of total materials consumed	301-2	8.61%	10%	12.12%	12.12%	13%
Number of awareness session with customer on disposal of product after use	3-3	2	2	2	2	2
% of customers covered in awareness session on disposal of product after use	3-3	100%	100%	100%	100%	100%
% of company's customer base has actively engaged in sustainable consumption practices	3-3	100%	100%	100%	100%	100%

Sustainability Sourcing

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
% of Employees Trained Sustainable Sourcing of Raw material	404-2	30%	40%	50%	50%	70%
% of Sustainable Sourcing of Raw material	308-1	15%	20%	35%	45%	55%

Environmental Certifications

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Percentage of operational sites with an environmental certification, such as ISO 14001	3-3	100%	100%	100%	100%	100%
Percentage of operational sites with an environmental certification, such as ISO 50001	3-3	0%	0%	0%	0%	100%

Environmental Service and Advocacy

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
% Customers Participating in product related Training Programs	2-29	100%	100%	100%	100%	100%
# Number of environmental service and advocacy events organized	413-1	5	6	8	9	12
% of Customers Participating in environmental service and advocacy related Training Programs	2-29	5%	7%	11%	13%	27%

Environmental Training

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
% of buyers across all locations who have received training on sustainable procurement	404-2	75%	100%	100%	100%	100%
% of total workforce received training on environmental issues	404-2	75%	100%	100%	100%	100%

5.2 Social Performance Targets and KPIs

Workforce & Employment Practices

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Child Labour (%)	408-1	0	0	0	0	0
Forced Labour (%)	409-1	0	0	0	0	0
Human Trafficking (%)	409-1	0	0	0	0	0
Attrition Ratio (%)	401-1	3	3	3	3	3
Total Training Hours of employees	404-1	4,073	2,976	1,624	1,850	1,900
Total Training Hours per employee	404-1	10	10	10	11.5	12
Average Salary above Minimum Wages (Rs.)	202-1	16,500	18,000	19,000	19,000	19,500
Pay ratio between the highest-paid person and the median employee (%)	2-21	2.61	3.13	3.94	3.84	2.84
Employees Above Living wage rules	202-1	100%	100%	100%	100%	100%
Subcontractor's Workers Covered under Minimum Wage / Living wage rules	202-1	100%	100%	100%	100%	100%
Hiring of Local People (%)	202-2	95%	95%	95%	95%	100%
Hiring of People with Disability (%)	405-1	0%	0.4%	0.4%	0.4%	0.5%
Hiring of Vulnerable / Marginalized People at Top Management level (%)	405-1	0%	0%	0%	0%	1.5%
Hiring of Vulnerable / Marginalized People in company (%)	405-1	0%	0%	0%	0%	0.8%
% of your employees with disabilities feel included and supported in the workplace?	405-1	0%	100%	100%	100%	100%

Occupational Health & Safety Performance

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Lost time injury (LTI) frequency rate for Employees	403-9	0	0	0	0	0
Lost time injury (LTI) frequency rate for Subcontractor's Workers	403-9	0	0	0	0	0
Lost time Severity (LTI) frequency rate for Employees	403-9	0	0	0	0	0
Lost time Severity (LTI) frequency rate for Subcontractor's Workers	403-9	0	0	0	0	0
# of Work-related Incidents	403-9	0	0	0	0	0
# of Fatal Incidents	403-9	0	0	0	0	0
Number of days lost to work-related injuries, fatalities and ill health	403-9, 403-10	0	0	0	0	0
% of operational sites an employee health & safety risk assessment has been conducted	403-2	100%	100%	100%	100%	100%

Human Rights and Responsible Workplace Practices

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
% of direct employees covered by a living wage benchmarking analysis	202-1	100%	100%	100%	100%	100%
% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers	202-1	0%	0%	0%	0%	0%
% of average wage gap for direct employees paid below living wage against a living wage benchmark	202-1	0%	0%	0%	0%	0%
Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	2-23	100%	100%	100%	100%	100%
% of the total workforce covered by formally-elected employee representatives	407-1	100%	100%	100%	100%	100%
% of the total workforce across all locations who received regular performance and career development reviews	404-3	100%	100%	100%	100%	100%

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
# of Complaints reported on Child Labour / Human Trafficking	408-1	0	0	0	0	0
# of Complaints reported on Sexual Harassment	406-1	0	0	0	0	0
# of Complaints reported on Discrimination (Internal)	406-1	0	0	0	0	0
# of Complaints reported on Discrimination by Suppliers	406-1	0	0	0	0	0
# of Complaints reported on Discrimination by Customers	406-1	0	0	0	0	0
# of Complaints reported on Discrimination by Other Stakeholders	406-1	0	0	0	0	0
# of Complaints reported on Data Privacy / Security (Internal)	418-1	0	0	0	0	0
# of Complaints reported on Data Privacy / Security by Suppliers	418-1	0	0	0	0	0
# of Complaints reported on Data Privacy / Security by Customers	418-1	0	0	0	0	0
# of Complaints reported on Data Privacy / Security by Other Stakeholders	418-1	0	0	0	0	0
% of operational sites assessed for human rights risks	412-1	100%	100%	100%	100%	100%
% of all operational sites that have been subject to human rights reviews or human rights impact assessments	412-1	100%	100%	100%	100%	100%
External Stakeholder Human Rights Impact Reporting Compliance Count (%)	412-1	100%	100%	100%	100%	100%
People Trained on Human Rights (Manhours)	412-2	20 hrs	30 hrs	40 hrs	50 hrs	60 hrs

Career Development & Training

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
% of the total workforce across all locations who received career- or skills-related training	404-2	100%	100%	100%	100%	100%
People Trained on overall Career Management and Skill Development (Manhours)	404-2	4,073	2,976	1,624	3,530	4,887.60
Awareness Session conducted on Career Management	404-2	5	5	5	6	7

Gender Equality and Equal Opportunity

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Gender balance at Worker level (Women to Men %)	405-1	12%	13%	14%	14%	17%
Gender balance at Executive level (Women to Men %)	405-1	7.28%	7.28%	7.38%	7.38%	15%
Gender balance at Top / Key Manager level (Women to Men %)	405-1	15%	15%	15%	15%	25%
Gender balance of Employees (Women to Men %)	405-1	1.71%	1.71%	1.71%	1.71%	5%
Average unadjusted gender pay gap (Woman to man %)	405-2	0%	0%	0%	0%	0%
% of people Trained on Gender Equality	404-2	100%	100%	100%	100%	100%

Working Conditions & Employee Well-being

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
# of Hours Worked (Manhours)	403-9	12,423,200	12,298,400	15,668,000	2,610,300	20,000,000
% of your plants and offices that were assessed	403-2	100%	100%	100%	100%	100%
Incident of non-potable drinking water identification	403-6	0	0	0	0	0
% of the total workforce trained on discrimination and harassment	406-1	100%	100%	100%	100%	100%
% of the total workforce trained on Diversity, Equity & Inclusion	405-1	100%	100%	100%	100%	100%
% employees covered in awareness program	404-2	100%	100%	100%	100%	100%
Incident of non-compliance of working conditions principles	2-27	0	0	0	0	0

Certifications

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Percentage of operational facilities that are certified ISO 45001 (%)	403-1	100%	100%	100%	100%	100%
Percentage of operational facilities that are certified SA8000 (%)	3-3	0%	100%	100%	100%	100%
SMETA Certification	3-3	0%	0%	0%	0%	100%

Corporate Social Responsibility

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Amount Spent on CSR (Lakhs)	201-1	2.725	2.425	3.1	4.3	6
# of social initiatives at National and Local level	413-1	5	6	7	8	9

5.3 Governance Performance Targets and KPIs

Anti-Corruption & Bribery

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
# of Complaints reported on Corruption & Bribery	205-3	0	0	0	0	0
Percentage of Trading Partners Covered by Due Diligence on Corruption (%)	205-1	100%	100%	100%	100%	100%
% of people Trained on Anti-Corruption & Bribery	205-2	100%	100%	100%	100%	100%
Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%)	3-3	0	0	0	0	0

Information Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Percentage of operational sites certified with information security management system (ISO 27001) (%)	3-3	0	0	0	100%	100%
Data Breach Incidents	418-1	0	0	0	0	0
Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	3-3	100%	100%	100%	100%	100%
Data Retention Compliance	2-27	100%	100%	100%	100%	100%
User Complaints	418-1	0	0	0	0	0
% of people Trained on Information security	404-2	100%	100%	100%	100%	100%

Sustainable Supply Chain & Value Chain Management

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Suppliers evaluated for ESG Performance (in %)	308-2, 414-2	0	25%	40%	25%	100%
Suppliers evaluated for ESG Reporting (Onsite) (in %)	308-2, 414-2	0	25%	40%	25%	100%
Suppliers evaluated for ESG Assessment (in %)	308-2, 414-2	0	25%	40%	25%	100%
Average Number of Non-Conformities Found per supplier	308-2, 414-2	0	0	0	0	0
Avg Number of Corrective Actions taken / Supplier	308-2, 414-2	0	0	0	0	0
Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	308-2, 414-2	0%	0%	0%	0%	0%
Suppliers in Agreement with company Policies (in %)	2-24	100%	100%	100%	100%	100%
Suppliers in Agreement with company's Supplier Code of Conduct (in %)	2-24	100%	100%	100%	100%	100%
Integration of sustainability clauses in supplier contracts	2-24	100%	100%	100%	100%	100%
Avg Number of Non-Conformities Found per supplier	308-2, 414-2	0	0	0	0	0

Anti-Competitive Practices

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Incident of Deceptive Advertising	417-3	0	0	0	0	0
% departments covered under Risk Assessment Internal Audit	206-1	100%	100%	100%	100%	100%

Business Ethics

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Percentage of total workforce trained on business ethics issues (%)	205-2	100%	100%	100%	100%	100%
Employee feedback on ethics training (satisfaction rate)	205-2	100%	100%	100%	100%	100%
% of all operational sites for which an internal audit/risk assessment concerning business ethics issues has been conducted	205-1	100%	100%	100%	100%	100%
Number of whistleblower reports received	2-26	0	0	0	0	0

Consumer Health & Safety

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
# complaints related to use of products	416-2	0	0	0	0	0
Conduct Customer safety training sessions of Customers	416-1	1%	4%	3%	3%	5%

Social Dialogue and Representation

KPI	GRI Ref.	FY 2022-23 (Baseline Year)	FY 2023-24 (Performance)	FY 2024-25 (Performance)	FY 2025-26 (Performance)	FY 2027-28(Target)
Customer Participation Rate in Sustainability Session / Meeting	2-29	10%	10%	10%	8%	50%
Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	2-29	10%	10%	10%	8%	50%
% of the total workforce across all locations who are covered by formal collective agreements concerning working conditions	2-30, 407-1	100%	100%	100%	100%	100%
Complaints registered on the violation of Collective Bargaining Agreement	407-1	0	0	0	0	0

6. Targets and Roadmap

This section consolidates the ESG Transformation Roadmap of Saptagir Camphor Private Limited into a phased plan, a set of headline targets drawn from the KPI tables in Section 5, and the review mechanism that will be used to track progress from the FY 2022–23 baseline to the FY 2027-28 target year.

6.1 Roadmap Phases

Phase	Period	Key milestones
Phase 1: Foundation and baselining	FY 2022–23 to FY 2023–24	• Baseline year (FY 2022–23) established for energy, GHG, water, waste, workforce and governance KPIs. • Materiality assessment conducted in FY 2023–24 to identify priority ESG topics. • Renewable energy adoption started (19.5% of total energy in FY 2023–24).
Phase 2: Implementation and performance tracking	FY 2024–25 to FY 2025–26	• KPIs tracked annually across the Environmental, Social and Governance pillars. • Renewable energy share raised to 44.9% in FY 2024–25 and 100% in FY 2025–26. • Scope 1 and Scope 2 emissions reduced against the baseline; FY 2025–26 is the current reporting period.
Phase 3: Scale-up, consolidation and target achievement (planned)	FY 2026–27 to FY 2027–28	• Extend ESG evaluation of suppliers towards 100% coverage. • Progress ISO 50001 and SMETA certification of operational facilities; sustain existing ISO 14001, ISO 45001, SA8000 and ISO 27001 certifications. • Sustain Scope 1 and Scope 2 emissions within the FY 2027-28 targets (met in FY 2025–26) and maintain 100% renewable energy. •Achieve the FY 2027-28 targets set in Section 5. •Review roadmap performance against the FY 2022–23 baseline and define the next planning cycle.

Phase 3 is indicative and will be confirmed by Management through the annual review of ESG performance.

6.2 Headline Targets

The table below summarises selected headline KPIs. Values are taken from the KPI tables in Section 5; GRI references follow the mapping in Section 7.

KPI	GRI Ref.	FY 2022–23 (Baseline)	FY 2025–26 (Performance)	FY 2027-28 (Target)
Environmental				
Renewable Energy against Total Energy (%)	302-1	0%	63.8%	100%
Energy Intensity (MJ/Revenue (in Cr.))	302-3	55,794	12,325.16	44,635
Scope 1 GHG (tCO2eq)	305-1	226.06	91.27	180.85 (20% reduction)
Scope 2 GHG (tCO2eq)	305-2	6,485.46	1,446.32	5188 (20% reduction)
GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in Cr.))	305-4	11.30	2.58	10

KPI	GRI Ref.	FY 2022–23 (Baseline)	FY 2025–26 (Performance)	FY 2027-28 (Target)
Water Intensity (Water consumed / Revenue (in Cr.))	303-5	79	64.85	69.52
Total Waste recycled in a year (in Metric Tonnes)	306-4	334	225.6	400.8
% of Sustainable Sourcing of Raw material	308-1	15%	45%	55%
Social				
Lost time injury (LTI) frequency rate for Employees	403-9	0	0	0
Total Training Hours per employee	404-1	10	11.5	12
Gender balance of Employees (Women to Men %)	405-1	1.71%	1.71%	5%
Hiring of Vulnerable / Marginalized People in company (%)	405-1	0%	0%	0.8%
People Trained on Human Rights (Manhours)	412-2	20 hrs	50 hrs	60 hrs
Governance				
Suppliers evaluated for ESG Performance (in %)	308-2, 414-2	0	25%	100%
# of Complaints reported on Corruption & Bribery	205-3	0	0	0
Number of whistleblower reports received	2-26	0	0	0
Data Breach Incidents	418-1	0	0	0

6.3 Monitoring, Review and Reporting

Progress against the roadmap will be monitored and reported as follows:

- KPI data is provided by Department / Process Heads and consolidated by the ESG / Sustainability Coordinator, as set out in Section 4.
- Performance is compared with the FY 2022–23 baseline and the FY 2027-28 targets, and is reviewed by Management at regular intervals.
- Performance gaps are followed up through corrective actions assigned to the responsible functions, with supporting records maintained.
- The roadmap and KPI framework are updated when material topics, business operations or applicable requirements change.
- Disclosures are cross-referenced to the GRI Standards (Section 7) and to the Sustainable Development Goals (Section 8).

7. GRI Index

Statement of use. Saptagir Camphor Private Limited has reported the information cited in this GRI content index for the period FY 2025–26 with reference to the GRI Standards.

GRI 1 used. GRI 1: Foundation 2021.

The index lists every GRI disclosure referenced in the "GRI Ref." column of the KPI tables in Section 5. Where the GRI Standards do not contain a topic-specific disclosure for a KPI (for example noise and lighting), the nearest General Disclosure or GRI 3-3 (Management of material topics) is cited.

Disclosure	Disclosure title	Location in this Roadmap
GRI 2: General Disclosures 2021		
2-21	Annual total compensation ratio	5.2 Workforce & Employment Practices
2-23	Policy commitments	5.2 Human Rights and Responsible Workplace Practices
2-24	Embedding policy commitments	5.3 Sustainable Supply Chain & Value Chain Management
2-25	Processes to remediate negative impacts	5.1 Environmental Grievance Management, Biodiversity and Ecosystem Management
2-26	Mechanisms for seeking advice and raising concerns	5.3 Business Ethics
2-27	Compliance with laws and regulations	5.1 Lighting Compliance; 5.2 Working Conditions & Employee Well-being; 5.3 Information Management
2-29	Approach to stakeholder engagement	5.1 Environmental Service and Advocacy; 5.3 Social Dialogue and Representation
2-30	Collective bargaining agreements	5.3 Social Dialogue and Representation
GRI 3: Material Topics 2021		
3-3	Management of material topics	5.1 Environmental Risk Management, Noise Management, Biodiversity and Ecosystem Management, Resource Efficiency and Sustainable Consumption, Environmental Certifications; 5.2 Certifications; 5.3 Anti-Corruption & Bribery, Information Management
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	5.1 Greenhouse Gas Emissions; 5.2 Corporate Social Responsibility
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2 Workforce & Employment Practices, Human Rights and Responsible Workplace Practices
202-2	Proportion of senior management hired from the local community	5.2 Workforce & Employment Practices
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	5.3 Anti-Corruption & Bribery, Business Ethics
205-2	Communication and training about anti-corruption policies and procedures	5.3 Anti-Corruption & Bribery, Business Ethics

Disclosure	Disclosure title	Location in this Roadmap
205-3	Confirmed incidents of corruption and actions taken	5.3 Anti-Corruption & Bribery
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.3 Anti-Competitive Practices
GRI 301: Materials 2016		
301-2	Recycled input materials used	5.1 Product Use and End of Life Management, Resource Efficiency and Sustainable Consumption
301-3	Reclaimed products and their packaging materials	5.1 Product Use and End of Life Management
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	5.1 Energy Efficiency
302-3	Energy intensity	5.1 Energy Efficiency
GRI 303: Water and Effluents 2018		
303-3	Water withdrawal	5.1 Water Management
303-4	Water discharge	5.1 Water Management
303-5	Water consumption	5.1 Water Management
GRI 304: Biodiversity 2016		
304-2	Significant impacts of activities, products and services on biodiversity	5.1 Biodiversity and Ecosystem Management
304-3	Habitats protected or restored	5.1 Biodiversity and Ecosystem Management
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	5.1 Greenhouse Gas Emissions
305-2	Energy indirect (Scope 2) GHG emissions	5.1 Greenhouse Gas Emissions
305-3	Other indirect (Scope 3) GHG emissions	5.1 Greenhouse Gas Emissions
305-4	GHG emissions intensity	5.1 Greenhouse Gas Emissions
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.1 Air Quality
GRI 306: Waste 2020		
306-3	Waste generated	5.1 Waste Management
306-4	Waste diverted from disposal	5.1 Waste Management
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	5.1 Sustainability Sourcing
308-2	Negative environmental impacts in the supply chain and actions taken	5.3 Sustainable Supply Chain & Value Chain Management
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	5.2 Workforce & Employment Practices

Disclosure	Disclosure title	Location in this Roadmap
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	5.2 Certifications
403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational Health & Safety Performance, Working Conditions & Employee Well-being
403-6	Promotion of worker health	5.2 Working Conditions & Employee Well-being
403-9	Work-related injuries	5.2 Occupational Health & Safety Performance, Working Conditions & Employee Well-being
403-10	Work-related ill health	5.2 Occupational Health & Safety Performance
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	5.2 Workforce & Employment Practices
404-2	Programs for upgrading employee skills and transition assistance programs	5.1 Energy Efficiency, Greenhouse Gas Emissions, Water Management, Biodiversity and Ecosystem Management, Sustainability Sourcing, Environmental Training; 5.2 Career Development & Training, Gender Equality and Equal Opportunity, Working Conditions & Employee Well-being; 5.3 Information Management
404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Human Rights and Responsible Workplace Practices
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	5.2 Workforce & Employment Practices, Gender Equality and Equal Opportunity, Working Conditions & Employee Well-being
405-2	Ratio of basic salary and remuneration of women to men	5.2 Gender Equality and Equal Opportunity
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	5.2 Human Rights and Responsible Workplace Practices, Working Conditions & Employee Well-being
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.2 Human Rights and Responsible Workplace Practices; 5.3 Social Dialogue and Representation
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	5.2 Workforce & Employment Practices, Human Rights and Responsible Workplace Practices
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Workforce & Employment Practices
GRI 412: Human Rights Assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	5.2 Human Rights and Responsible Workplace Practices
412-2	Employee training on human rights policies or procedures	5.2 Human Rights and Responsible Workplace Practices

Disclosure	Disclosure title	Location in this Roadmap
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Environmental Service and Advocacy; 5.2 Corporate Social Responsibility
GRI 414: Supplier Social Assessment 2016		
414-2	Negative social impacts in the supply chain and actions taken	5.3 Sustainable Supply Chain & Value Chain Management
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	5.3 Consumer Health & Safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	5.3 Consumer Health & Safety
GRI 417: Marketing and Labeling 2016		
417-3	Incidents of non-compliance concerning marketing communications	5.3 Anti-Competitive Practices
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.2 Human Rights and Responsible Workplace Practices; 5.3 Information Management

Note: the mapping shows the closest applicable GRI disclosure for each KPI and does not by itself indicate that the full requirements of that disclosure have been met.

8. Covered SDGs

The ESG priorities in this Roadmap contribute to the following United Nations Sustainable Development Goals (SDGs). The linkage is based on the KPIs and targets set out in Section 5.

SDG	Goal	Related ESG topics in this Roadmap	Illustrative KPIs
3	**Good Health and Well-being**	Occupational health and safety; air quality; consumer health and safety	Lost time injury frequency, work-related incidents, SOx / NOx / particulate levels, product-use complaints
4	**Quality Education**	Employee training, career development and awareness programmes	Training hours per employee, workforce trained on environmental issues and human rights
5	**Gender Equality**	Gender balance, equal opportunity and equal pay	Gender balance at worker, executive and manager level; gender pay gap
6	**Clean Water and Sanitation**	Water stewardship, wastewater treatment, drinking water quality	Water consumption and intensity, water recycled, rainwater harvested, TSS / COD / BOD
7	**Affordable and Clean Energy**	Energy efficiency and renewable energy adoption	Renewable share of total energy, energy intensity
8	**Decent Work and Economic Growth**	Fair employment, wages, labour and human rights, workplace safety	Child and forced labour, living wage coverage, local hiring, attrition
10	**Reduced Inequalities**	Inclusive hiring and equal opportunity	Hiring of people with disability and of vulnerable / marginalized people
12	**Responsible Consumption and Production**	Waste management, resource efficiency, sustainable sourcing, product end of life, supply chain	Waste recycled, recycled input material, sustainable sourcing, supplier ESG evaluation
13	**Climate Action**	Climate change and GHG emissions management	Scope 1, 2 and 3 emissions, GHG emission intensity
15	**Life on Land**	Biodiversity and ecosystem management	Native species supported, biodiversity training and awareness
16	**Peace, Justice and Strong Institutions**	Anti-corruption, business ethics, anti-competitive practices, information security	Corruption complaints, whistleblower reports, data breach incidents
17	**Partnerships for the Goals**	Stakeholder dialogue, CSR and environmental advocacy	Customer participation in sustainability sessions, CSR spend, advocacy events

9. Abbreviations and Notes

Abbreviations and units used in this Roadmap are explained below.

Abbreviation	Meaning
ESG	Environmental, Social and Governance
GRI	Global Reporting Initiative
SDG	Sustainable Development Goal
KPI	Key Performance Indicator
FY	Financial Year
GHG	Greenhouse Gas
tCO2eq	Tonnes of carbon dioxide equivalent
KWH	Kilowatt-hour
MJ	Megajoule
Cr.	Crore (10 million Indian rupees when used for revenue)
Lakh	100,000
LTI	Lost Time Injury
EHS	Environment, Health and Safety
CSR	Corporate Social Responsibility
HR	Human Resources
TSS / COD / BOD	Total Suspended Solids / Chemical Oxygen Demand / Biological Oxygen Demand
SOx / NOx	Sulphur oxides / Nitrogen oxides
PM10 / PM2.5	Particulate matter with diameter up to 10 / 2.5 micrometres
dB (A) Leq	A-weighted equivalent continuous sound level in decibels
ISO	International Organization for Standardization
SA8000	Social Accountability 8000 standard
SMETA	Sedex Members Ethical Trade Audit
IS 3646	Indian Standard for interior illumination (Part III)

Assurance Letter

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.

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.

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

AA1000
Licensed Assurance Provider
001-223

AA1000
Licensed Report
001-223/V3-NH9PH