

SUSTAINABILITY PERFORMANCE MANUAL

20 MICRONS LIMITED

ESG KPI ROADMAP

FY 2022-23 → FY 2030-31

Prepared in accordance with the Global Reporting Initiative (GRI) Universal Standards 2021

OVERVIEW

Our Commitment to Sustainability

20 Microns Limited is committed to advancing sustainable and responsible business practices across its operations while creating long-term value for stakeholders. The Company continuously works towards strengthening its environmental, social, and governance (ESG) performance through responsible resource management, ethical business conduct, employee development, innovation, and transparent governance practices. Sustainability remains an integral part of the Company's business approach, supporting resilience, operational efficiency, and sustainable growth.

During the Year 2022, a Materiality Assessment was conducted based on Global Reporting Initiative (GRI) Principles to determine the sustainability topics that are most relevant to the Company and its stakeholders. The assessment helped identify key ESG priorities by evaluating stakeholder expectations, business relevance, and sector-specific sustainability impacts.

Based on the findings of the assessment, the Company has established an ESG KPI Roadmap to track, manage, and improve performance across material sustainability areas. The ESG disclosures and reporting framework are aligned with the Global Reporting Initiative (GRI) Universal Standards 2021, ensuring transparency, consistency, and accountability in sustainability reporting.

RESPONSIBILITIES

ENVIRONMENTAL & SAFETY HEAD

The Environmental and Safety Head is responsible for monitoring, reviewing, and updating Environmental Key Performance Indicators (KPIs) on a monthly and quarterly basis, and reporting the progress to the management team.

HUMAN RESOURCE HEAD

The Human Resource Head oversees the monitoring and evaluation of Social and Governance KPIs, ensuring that updates are regularly tracked and communicated to management on a monthly and quarterly basis.

PROCUREMENT HEAD

The Procurement Head is accountable for tracking Sustainable Procurement KPIs and providing periodic updates to management to support responsible sourcing and supply chain sustainability objectives.

Collectively, these functional heads are responsible for ensuring effective monitoring, measurement, and reporting of sustainability-related KPIs, enabling management to make informed decisions and drive continuous improvement across ESG performance areas.

OUR FOOTPRINT

Location

Below-mentioned locations were considered for data collection and preparation of the ESG KPI Roadmap FY 2030-31 for 20 Microns Limited, covering corporate offices, manufacturing facilities, and operational units.

HEAD OFFICE AND REGISTERED OFFICE

Site	Address
Waghodia	Plot no: 347, GIDC, Waghodia, Dist.; Vadodara, Gujarat, India Plot No: 9-10, GIDC, Waghodia - 391 760, Dist: Baroda, Gujarat, India

OFFICE

Site	Address
Mumbai	Hindustan Kohinoor Industrial Complex, Mumbai, Mumbai 400083
Vadodara	307-308, Arun Deep Complex, Race Course, Vadodara, Gujarat

MANUFACTURING PLANTS

Site	Address
Alwar	B-77 & B-78, M.I.A.; Matsya Industrial Area, Alwar - 301 030, Rajasthan, India.
Bhuj	Survey No: 149/P-1, 149/P-3, 156, 157, 158/P-1, 158/P-2, Village: Mamuara, Tal: Bhuj, Dist: Kachchh - 370 020, Gujarat, India
Tirunelveli	104/3, Tenkasi Road, Village & Post - Puthur, Via - Alangulam, Dist: Tirunelveli - 627851, Tamilnadu, India.
Hosur	Plot No. 23/24, SIPCOT Industrial Area, Phase II, Near TVS School, Hosur - 635 109, Tamil Nadu, India
Udaipur	F-232-233 & 234, Road No. 1E, MIA, Madri, Udaipur - 313 003, Rajasthan, India
Haldwani	Nr. Gola Ganpati Motors, Goraparav, Bareilly Road, Haldwani - 263139, Nainital, Uttarakhand, India
Nagor	Plot No-I I, Nagor GIDC Estate, Village- Nagor, Bhuj-Kutch - 37000I.
Parbatsar	H-116-117, IGC RIICO Industrial Area, Parbarsar, Tehsil - Parbarsar, District - Didwana-Kuchaman, Nagour, Rajasthan

WAREHOUSES

Site	Address
Uran Raigad	Plot no: 172/2, Chinchavan Village, Panvel - 410206, Tal: Raigad, Mumbai, Maharashtra, India
Thiruvallur	Plot no: 127/2A, Thiruvallur High Road, Alamathi Village, Chennai - 600052, Tamilnadu, India
Alampur	Alampur NH - 6, New Kolorah Andul, Near Gurudwara School Compound, B S Tar Pvt. Ltd., Howrah - 711302, West Bengal, India
Mundra	Plot No: 01/02, At: Dhrub Revenue, Survey No: 81/1, Village Dhrub, Near Adani Port, Mundra - 370421, Gujarat, India.
Anantpur	43/1, Near Tractor nagar, Garladinne, Anantpur - 515731, Andhra Pradesh, India

Note: The Sites mentioned above are the only operational Locations (all of our offices, manufacturing units, and other facilities.)

01

ENVIRONMENT PERFORMANCE

61 Key Performance Indicators tracked from FY 2022-23 Baseline through FY 2030-31 Target.

FOCUS AREAS COVERED IN THIS CHAPTER

Greenhouse Gas (GHG) (Carbon Footprint or intensity) · Environmental Risk Assessment · Environmental Complaints · Energy · Water · Air Pollution · Light · Noise · Biodiversity Conservation · Waste Generation · Product Use · Product End of Life · Sustainable Consumption · Sustainable Sourcing · Environmental Certificate · Environmental service and advocacy · Training

GREENHOUSE GAS (GHG) (CARBON FOOTPRINT OR INTENSITY)

Scope 1 GHG Emission (tCO₂eq) 55% Reduction

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
10166.76	11749.69	11525.37	12603.35	3,570.21

Scope 2 GHG Emission (tCO₂eq) 55% Reduction

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
30323.16	23804.08	30125	29087	12,188

Scope 3 Downstream GHG Emission (tCO₂eq) 20% Reduction

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
12,571.00	63,257.28	97,581.83	79,995.09	9,966.43

Scope 3 Upstream GHG Emission (tCO₂eq) 20% Reduction

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
7433.00	239635.33	314558.19	257369.56	8,461.75

Scope 3 GHG Emission (tCO₂eq) 20% Reduction

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
20,859.62	3,03,689.41	4,12,964.56	3,38,032.00	19,152.42

GHG Emission Intensity (Scope 1 + Scope 2) (tCO₂eq / MT)

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0.224	0.124	0.126	0.098	0.100

GHG Emission Intensity (Scope 3) (tCO₂eq / MT)

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Actual)
0.116	1.055	1.252	0.796	0.112

% of People Trained on GHG

UN SDG 13

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

ENVIRONMENTAL RISK ASSESSMENT

% of operational sites assessed on specific environmental risks

UN SDG 13

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

ENVIRONMENTAL COMPLAINTS

Number of Complaints

UN SDG 13

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Target) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

ENERGY

Total Energy consumed from electricity (in Mwh)

UN SDG 13

FY 2022-23 (Actual) 36978.594	FY 2023-24 (Actual) 37522.029	FY 2024-25 (Actual) 42074.203	FY 2025-26 (Actual) 41112.041	FY 2030-31 (Target) 16640.387
--	--	--	--	--

Energy Intensity (TJ/MT)

UN SDG 13

FY 2022-23 (Actual) 0.00154	FY 2023-24 (Actual) 0.00099	FY 2024-25 (Actual) 0.00091	FY 2025-26 (Actual) 0.00073	FY 2030-31 (Target) 0.00070
--	--	--	--	--

Total renewable energy consumption (in KWH)

UN SDG 13

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 432172	FY 2025-26 (Actual) 290830	FY 2030-31 (Target) 832018
------------------------------------	------------------------------------	---	---	---

Renewable Energy against Total Energy (%)

UN SDG 13

FY 2022-23 (Actual) 0%	FY 2023-24 (Actual) 0%	FY 2024-25 (Actual) 1.03%	FY 2025-26 (Actual) 0.71%	FY 2030-31 (Target) 5%
-------------------------------------	-------------------------------------	--	--	-------------------------------------

% of People Trained on Energy Efficiency

UN SDG 13

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

WATER

Total Water consumption (in Kilo Litres / Year) 55% Reduction

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
73758.72	63199.4	58110.33	42558.00	33191

Total Water recycled and reused (in Kilo Litres / Year)

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
8719.732	8401.4128	11290	19118	20000

Total Rain Water Harvested (in Kilo Litres / Year)

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	16466	16466	20000

Total water consumption per employee (in Litres / Employee)

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
49.60	48.10	48.51	47.60	45.00

Total Water Treated (In % of Total Water consumption)

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
11.82%	13.29%	22.31%	44.92%	50.00%

Water Intensity (Water consumed KL / MT)

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0.41	0.22	0.18	0.10	0.10

Pollutants present in wastewater Total Suspended Solids (milligram / Litre)

UN SDG 6

FY 2022-23 (Limit / Result)	FY 2023-24 (Limit / Result)	FY 2024-25 (Limit / Result)	FY 2025-26 (Limit / Result)	FY 2030-31 (Limit / Result)
ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)

Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre)

UN SDG 6

FY 2022-23 (Limit / Result)	FY 2023-24 (Limit / Result)	FY 2024-25 (Limit / Result)	FY 2025-26 (Limit / Result)	FY 2030-31 (Limit / Result)
ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)

Pollutants present in waste water Biological Oxygen Demand (milligram / Litre)

UN SDG 6

FY 2022-23 (Limit / Result)	FY 2023-24 (Limit / Result)	FY 2024-25 (Limit / Result)	FY 2025-26 (Limit / Result)	FY 2030-31 (Limit / Result)
ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)	ZLD (Zero Liquid Discharge)

% of People Trained on Water Efficiency

UN SDG 6

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

AIR POLLUTION
SOx (Micro /m3)

FY 2022-23 (Limit/Result)	FY 2023-24 (Limit/Result)	FY 2024-25 (Limit/Result)	FY 2025-26 (Limit/Result)	FY 2030-31 (Limit/Result)
80/39.2	80/17	80/16.2	80/15.3	80/15

NOx (Micro /m3)

FY 2022-23 (Limit/Result)	FY 2023-24 (Limit/Result)	FY 2024-25 (Limit/Result)	FY 2025-26 (Limit/Result)	FY 2030-31 (Limit/Result)
80/22.6	80/35	80/24.1	80/17.2	80/15

PM10 (mg/M3)

FY 2022-23 (Limit/Result)	FY 2023-24 (Limit/Result)	FY 2024-25 (Limit/Result)	FY 2025-26 (Limit/Result)	FY 2030-31 (Limit/Result)
100/98.3	100/94	100/86	100/82	100/80

PM2.5 (mg/M3)

FY 2022-23 (Limit/Result)	FY 2023-24 (Limit/Result)	FY 2024-25 (Limit/Result)	FY 2025-26 (Limit/Result)	FY 2030-31 (Limit/Result)
60/58.9	60/52	60/46	60/40	60/40

LIGHT
Cases of Non-Compliance of IS – 3646 Standard Part – III

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2030-31
0	0	0	0	0

NOISE

Day Time Noise Level dB (A) Leq Near Plant

FY 2022-23 (Actual / Limit)	FY 2023-24 (Actual / Limit)	FY 2024-25 (Actual / Limit)	FY 2025-26 (Actual / Limit)	FY 2030-31 (Actual / Limit)
72/75	72/75	71/75	71/75	70/75

Night Time Noise Level dB (A) Leq Near Plant

FY 2022-23 (Actual / Limit)	FY 2023-24 (Actual / Limit)	FY 2024-25 (Actual / Limit)	FY 2025-26 (Actual / Limit)	FY 2030-31 (Actual / Limit)
64/70	64/70	63/70	63/70	60/70

BIODIVERSITY CONSERVATION

Number of native species supported

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
00	00	03	05	10

% of total workforce received training on Biodiversity conservation

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	100%	100%	100%

% of total department covered in Internal risk assessment Biodiversity

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	100%	100%	100%

Number of Awareness session conducted on Biodiversity conservation

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	1	1	1

Complaints received on Biodiversity

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

WASTE GENERATION

Total Waste Generated (in Metric Tonnes)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
4.6	3.402	3.401	4.952	< 5

Total Hazardous Waste Generation (in Metric Tonnes)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
4.582	3.384	3.378	4.492	< 4.5

Total non-Hazardous Waste Generation (in Metric Tonnes)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0.018	0.018	0.023	0.408	< 0.5

% of total waste from company operations diverted from landfills

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Target)	FY 2030-31 (Target)
100%	100%	100%	100 %	100 %

Total Waste recycled in a year (in Metric Tonnes)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
4.582	3.384	3.378	4.492	100 %

PRODUCT USE

% of products that pass rigorous quality control inspections before being shipped to customers?

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Customer Complaint Ratio (Total Rejection/Sales)

FY 2022-23 (Total Rejection/Sales)	FY 2023-24 (Total Rejection/Sales)	FY 2024-25 (Total Rejection/Sales)	FY 2025-26 (Total Rejection/Sales)	FY 2030-31 (Target)
0.58%	0.53%	0.43%	0.40%	< 0.50%

% of products with updated Safety Data Sheets (SDS) and technical handling guidelines available to customers

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

Quality Complaint Ratio (Quality Rejection/Sales)

FY 2022-23 (Quality Rejection/Sales) 0.41%	FY 2023-24 (Quality Rejection/Sales) 0.31%	FY 2024-25 (Quality Rejection/Sales) 0.25%	FY 2025-26 (Quality Rejection/Sales) 0.23%	FY 2030-31 (Target) < 0.2%
---	---	---	---	--

% of products meeting international regulatory compliance and chemical safety standards (e.g., REACH, RoHS, GHS)

FY 2022-23 (Actual) 100 %	FY 2023-24 (Actual) 100 %	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
--	--	---------------------------------------	---------------------------------------	---------------------------------------

PRODUCT END OF LIFE
Numbers of Product Life Cycle Assessment

FY 2022-23 (Actual) 1	FY 2023-24 (Actual) 2	FY 2024-25 (Actual) 2	FY 2025-26 (Actual) 2	FY 2030-31 (Target) 4
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

% of product packaging made from sustainable or recyclable materials

FY 2022-23 (Actual) 50%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
--------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

% of product lines with end-of-life guidance or disposal instructions available to customers

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

SUSTAINABLE CONSUMPTION
Percentage of recycled input material out of total materials consumed

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

Number of awareness session with customer on disposal of product after use

FY 2022-23 (Actual) 2	FY 2023-24 (Actual) 4	FY 2024-25 (Actual) 4	FY 2025-26 (Actual) 4	FY 2030-31 (Target) 5
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

% of customers covered in awareness session on disposal of product after use

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

% of company's customer base has actively engaged in sustainable consumption practices

FY 2022-23 (Actual) 25%	FY 2023-24 (Actual) 35%	FY 2024-25 (Actual) 40%	FY 2025-26 (Actual) 45%	FY 2030-31 (Target) 50%
--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------

SUSTAINABLE SOURCING

% of Employees Trained Sustainable Sourcing of Raw material

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

% of Sustainable Sourcing of Raw material

FY 2022-23 (Actual) 12%	FY 2023-24 (Actual) 15%	FY 2024-25 (Actual) 23%	FY 2025-26 (Actual) 25%	FY 2030-31 (Target) 30%
--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------

ENVIRONMENTAL CERTIFICATE

Percentage of operational sites with an environmental certification, such as ISO 14001

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

ENVIRONMENTAL SERVICE AND ADVOCACY

Number of environmental service and advocacy events organized

FY 2022-23 (Actual) 2	FY 2023-24 (Actual) 2	FY 2024-25 (Actual) 2	FY 2025-26 (Actual) 4	FY 2030-31 (Target) 8
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

Percentage of Customers Participating in environmental service and advocacy related Training Programs

FY 2022-23 (Actual) 30%	FY 2023-24 (Actual) 45%	FY 2024-25 (Actual) 47%	FY 2025-26 (Actual) 50%	FY 2030-31 (Target) 100%
-------------------------------	-------------------------------	-------------------------------	-------------------------------	--------------------------------

TRAINING

% of buyers across all locations who have received training on sustainable procurement

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------

% of total workforce received training on environmental issues

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------

02

SOCIAL PERFORMANCE

65 Key Performance Indicators tracked from FY 2022-23 Performance through FY 2030-31 Target.

FOCUS AREAS COVERED IN THIS CHAPTER

Employment · Health & Safety Incidents / Accidents · Human Rights · Discrimination and Harassment · Career management and training · Gender Equality · Working Conditions · Certification · Corporate Social Responsibility

EMPLOYMENT

Child Labour (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Target)	FY 2030-31 (Target)
0	0	0	0	0

Force Labour (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

Human Trafficking (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

Attrition Ratio (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
5.64%	5.02%	13.5%	11.8%	10%

Total Training Hours of employees

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
3632	4797	4917	6248	10000

Total Training Hours per employee

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
12.48	11.37	12.11	15.09	20.00

Average Salary above Minimum Wages (Rs.)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
15772	17065	37894	42301	As per Govt Norms

Pay ratio between the highest-paid person and the median employee

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
44	48	55.53	62.49	To be declared

Employees Above Living wage rules

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Subcontractor's Workers Covered under Minimum Wage / Living wage rules

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100 %	100 %	100%	100%	100%

Hiring of Local People (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
89.4 %	92%	49%	65%	75%

Hiring of People with Disability (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0.73%	0.8%	0.8%	0.8%	1%

Hiring of Vulnerable / Marginalized People at Top Management level (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
8%	17%	17%	17%	To be declared

Hiring of Vulnerable / Marginalized People in company (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
10%	10%	5.6%	6.3%	To be declared

% of your employees with disabilities feel included and supported in the workplace

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

HEALTH & SAFETY INCIDENTS / ACCIDENTS

Lost time injury (LTI) frequency rate for all workforce

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0.65	1.59	0.11	0.00	0.00

Lost time Severity (LTI) frequency rate for all workforce

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Actual)
19.58	36.10	7.00	0.00	0.00

Number of Work-related Incidents

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	1	1	0	0

Number of Fatal Incidents

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

Number of days lost to work-related injuries, fatalities and ill health

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	30	68	0	0

% of operational sites an employee health & safety risk assessment has been conducted

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of the total workforce across all locations represented in formal joint management-worker health & safety committees

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of People Trained on Health & Safety

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

HUMAN RIGHTS
% of direct employees covered by a living wage benchmarking analysis

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	0%	0%	0%

% of average wage gap for direct employees paid below living wage against a living wage benchmark

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	0%	0%	0%

Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of the total workforce covered by formally-elected employee representatives

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of the total workforce across all locations who received regular performance and career development reviews

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

of Complaints reported on Child Labour/ Force Labour / Human Trafficking

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Data Privacy / Security (Internal)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Data Privacy / Security by Suppliers

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Data Privacy / Security by Customers

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Data Privacy / Security by Other Stakeholders

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

% of operational sites assessed for human rights risks

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of all operational sites that have been subject to human rights reviews or human rights impact assessments

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

External Stakeholder Human Rights Impact Reporting Compliance Count (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of People Trained on Human Rights

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

DISCRIMINATION AND HARASSMENT**# of Complaints reported on Sexual Harassment**

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Discrimination and Harassment (Internal)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Discrimination and Harassment by Suppliers

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Discrimination and Harassment by Customers

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

of Complaints reported on Discrimination and Harassment by Other Stakeholders

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

% of the total workforce trained on discrimination and harassment

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

CAREER MANAGEMENT AND TRAINING**% of the total workforce across all locations who received career- or skills-related training**

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Target)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

People Trained on overall Career Management and Skill Development\ (Manhours)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
3632	4797	4917	6248	10000

Awareness Session conducted on Career Management

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
123	138	145	164	200

of Complaints reported on Career management and training

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

GENDER EQUALITY

Gender balance at Worker level (Women to Men %)

FY 2022-23 (Actual) 0.8%	FY 2023-24 (Actual) 2.8%	FY 2024-25 (Actual) 0.9%	FY 2025-26 (Actual) 0.92%	FY 2030-31 (Target) To be declared
---------------------------------------	---------------------------------------	---------------------------------------	--	---

Gender balance within the organization's board (Women to Men %)

FY 2022-23 (Actual) 4.2%	FY 2023-24 (Actual) 6.8%	FY 2024-25 (Actual) 14%	FY 2025-26 (Actual) 14%	FY 2030-31 (Target) To be declared
---------------------------------------	---------------------------------------	--------------------------------------	--------------------------------------	---

Gender balance at Top / Key Manager level (Women to Men %)

FY 2022-23 (Actual) 3.65%	FY 2023-24 (Actual) 5.30%	FY 2024-25 (Actual) 3.65%	FY 2025-26 (Actual) 14%	FY 2030-31 (Target) To be declared
--	--	--	--------------------------------------	---

Gender balance of Employees ((Women to Men %)

FY 2022-23 (Actual) 8.31%	FY 2023-24 (Actual) 12.50%	FY 2024-25 (Actual) 7.70%	FY 2025-26 (Actual) 8.50%	FY 2030-31 (Target) To be declared
--	---	--	--	---

Average unadjusted gender pay gap (Woman to man %)

FY 2022-23 (Actual) 0%	FY 2023-24 (Actual) 1.05%	FY 2024-25 (Actual) 3.40%	FY 2025-26 (Actual) 7.70%	FY 2030-31 (Target) To be declared
-------------------------------------	--	--	--	---

% of People Trained on Gender Equality

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

WORKING CONDITIONS

of Hours Worked (Manhours)

FY 2022-23 (Actual) 403236	FY 2023-24 (Actual) 259368	FY 2024-25 (Actual) 1334058	FY 2025-26 (Actual) 1928704	FY 2030-31 (Manhours) (Target)
---	---	--	--	---

% of your plants and offices that were assessed

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

Incident of non-potable drinking water identification

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

% of the total workforce trained on Diversity, Equity & Inclusion

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
87.2%	92.28%	100%	100%	100%

% employees covered in awareness program

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Incident of non-compliance of working conditions principles

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

CERTIFICATION

Percentage of operational facilities that are certified ISO 45001(Actual)

FY 2022-23 (%)	FY 2023-24 (%)	FY 2024-25 (%)	FY 2025-26 (%)	FY 2030-31 (%)
100%	100%	100%	100%	100%

Percentage of operational facilities that are certified SA8000 (Actual)

FY 2022-23 (%)	FY 2023-24 (%)	FY 2024-25 (%)	FY 2025-26 (%)	FY 2030-31 (%)
0%	0%	0%	0%	100%

SMETA Certification

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	0%	0%	100%

CORPORATE SOCIAL RESPONSIBILITY

Amount Spent on CSR (Lakhs)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
98.25	73.20	111.01	99.45	2% of net profit

of social initiatives at National and Local level

FY 2022-23 (Actual) 15	FY 2023-24 (Actual) 17	FY 2024-25 (Actual) 18	FY 2025-26 (Actual) 21	FY 2030-31 (Target) 30
---	---	---	---	---

03

GOVERNANCE PERFORMANCE

37 Key Performance Indicators tracked from FY 2022-23 Performance through FY 2030-31 Target.

FOCUS AREAS COVERED IN THIS CHAPTER

Anti-Corruption & Bribery · Information Management · Value Chain · Anti-Competitive Practice · Ethics · Customer Health and Safety · Social Dialogue

ANTI-CORRUPTION & BRIBERY

of Complaints reported on Corruption & Bribery

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

Percentage of Trading Partners Covered by Due Diligence on Corruption (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Number of Internal Audit and Assessment on Anti-Corruption and Anti Bribery Issues

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
1	1	1	1	1

% of People Trained on Anti-Corruption & Bribery

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	0%	0%	100%

INFORMATION MANAGEMENT

Percentage of operational sites certified with anti- information security management system (ISO 27001) (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	0%	0%	0%	100%

Data Breach Incidents:

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

Percentage of Trading Partners Covered by Due Diligence on Information Security (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Data Retention Compliance:

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

% of People Trained on Information Security

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

User Complaints:

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

VALUE CHAIN**Suppliers evaluated for ESG Performance (in %)**

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0%	80%	85%	88%	100%

Suppliers evaluated for ESG Reporting (Onsite) (in %)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
19 %	26%	33%	40%	100%

Suppliers evaluated for ESG Assessment (in %)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Average Number of Non-Conformities Found per supplier

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	10	7	7	00

Avg Number of Corrective Actions taken / Supplier

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	10	7	7	00

Suppliers in Agreement with company Policies (in %)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
85 %	100%	100%	100%	100%

Suppliers in Agreement with company's Supplier Code of Conduct (in %)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
85%	100%	100%	100%	100%

Integration of sustainability clauses in supplier contracts

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
85%	100%	100%	100%	100%

ANTI-COMPETITIVE PRACTICE
Incident of Deceptive Advertising:

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
0	0	0	0	0

% departments covered under Risk Assessment Internal Audit

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

ETHICS
Percentage of total workforce trained on business ethics issues (%)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
100%	100%	100%	100%	100%

Employee feedback on ethics training (satisfaction rate)

FY 2022-23 (Actual)	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Actual)	FY 2030-31 (Target)
96%	96.34%	100%	100%	100%

% of all operational sites for which an internal audit/risk assessment concerning business ethics issues has been conducted

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

Number of whistleblower reports received

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Target) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

CUSTOMER HEALTH AND SAFETY
of Product Related Incident

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Target) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

Number of Product Recall cases

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Target) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

Number of products recalls due to health and safety risks

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Target) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

Conduct Customer safety training sessions of Customers

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

Customer Participation Rate in Sustainability Session / Meeting

FY 2022-23 (Actual) 70%	FY 2023-24 (Actual) 75%	FY 2024-25 (Actual) 82%	FY 2025-26 (Actual) 85%	FY 2030-31 (Target) 100%
--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	---------------------------------------

Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting

FY 2022-23 (Actual) 70 %	FY 2023-24 (Actual) 75%	FY 2024-25 (Actual) 82%	FY 2025-26 (Actual) 82%	FY 2030-31 (Target) 100%
---------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	---------------------------------------

% of customer complaints related to health and safety concerns

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Actual) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

Percentage of products with updated Safety Data Sheets (SDS) and handling guidelines available for customers (%)

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

SOCIAL DIALOGUE
% of the total workforce across all locations who are covered by formal collective bargaining agreements

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

% of manufacturing sites with formally established Worker Committee

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

% of employees aware of their right to freedom of association and collective bargaining

FY 2022-23 (Actual) 100%	FY 2023-24 (Actual) 100%	FY 2024-25 (Actual) 100%	FY 2025-26 (Actual) 100%	FY 2030-31 (Target) 100%
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

Complaints registered on the violation of Collective Bargaining Agreement

FY 2022-23 (Actual) 0	FY 2023-24 (Actual) 0	FY 2024-25 (Actual) 0	FY 2025-26 (Actual) 0	FY 2030-31 (Target) 0
------------------------------------	------------------------------------	------------------------------------	------------------------------------	------------------------------------

GOVERNANCE OF REPORTING

Period of Review

In line with the Company's commitment towards continuous improvement, strategic planning, and effective performance management, the Key Performance Indicators (KPIs) defined in this document will be reviewed and monitored on a monthly and quarterly basis. This periodic review mechanism is intended to support timely evaluation of performance, identify improvement opportunities, and ensure steady progress towards the achievement of established sustainability objectives and targets.

As part of the review process, the status and cumulative progress of each KPI will be systematically assessed, tracked, and updated to enable informed decision-making and proactive corrective actions wherever necessary. The structured monitoring framework also helps strengthen accountability, transparency, and alignment with the Company's broader ESG and business goals.

The review cycle has been aligned with the annual target timelines established up to FY 2030-31, enabling the Company to consistently evaluate performance, measure progress against strategic priorities, and strengthen its long-term sustainability initiatives. These timelines serve as important milestones for tracking achievements, identifying areas for improvement, and ensuring continuous enhancement across environmental, social, and governance (ESG) performance areas. Through this structured approach, the Company aims to maintain transparency, accountability, and sustained progress towards its long-term sustainability commitments.

GUIDELINESS FOLLOWED

1 · GLOBAL REPORTING INITIATIVE STANDARD

The company has meticulously followed this standard in order to evaluate, monitor and report the data and information in accordance to the Global Reporting Initiative (GRI) Universal Standards 2021, ensuring our sustainability metrics align with the world's most widely recognized framework for transparency and accountability. This approach allows us to not only measure our environmental, social, and governance (ESG) impacts accurately but also to benchmark our progress against global best practices. By adhering to GRI Standards, we aim to offer a clear, consistent, and comparative overview of our sustainability performance, facilitating informed stakeholder engagement and underscoring our commitment to make a tangible, positive impact on both the planet and our communities.

Environmental KPIs in accordance to GRI

GRI Standard	Indicator	Description
GRI 305: Emissions	305-1, 305-2, 305-3, 305-4, 305-5	Tracks Scope 1, Scope 2, Scope 3 GHG emissions, GHG emissions intensity, and reduction targets.
GRI 302: Energy	302-1, 302-4	Captures energy consumption, reductions achieved, and renewable energy usage.
GRI 303: Water	303-3, 303-5	Tracks water withdrawal, water treated and recycled, rainwater harvesting, and water intensity.
GRI 306: Waste	306-2, 306-4	Tracks total waste generated, waste diverted from landfills, and waste recovered.
GRI 301: Materials	301-2, 301-3	Measures the use of recycled materials, reporting on end-of-life treatment, and customer returns.
GRI 417: Marketing and Labeling	417-1	Tracks customer participation in company-led recycling programs.
GRI 304: Biodiversity	304-2, 304-4	Tracks land dedicated to biodiversity, biodiversity training, and support for native species.

Social KPIs in accordance to GRI

GRI Standard	Indicator	Description
GRI 408: Child Labor	408-1	Tracks incidents and risks of child labor across operations and suppliers.
GRI 409: Forced Labor	409-1	Tracks incidents and risks of forced labor across operations and suppliers.
GRI 401: Employment	401-1, 401-2	Measures turnover rate, new hires, and employee benefits coverage.
GRI 404: Training and Education	404-1, 404-2, 404-3	Tracks total training hours, training hours per employee, career management programs, and performance reviews.
GRI 202: Market Presence	202-1, 202-2	Tracks wages compared to minimum/living wages, subcontractor wage compliance, and local hiring practices.
GRI 405: Diversity and Equal Opportunity	405-1, 405-2	Tracks workforce diversity, gender balance, representation of minorities, and gender pay equality.
GRI 403: Occupational Health and Safety	403-1, 403-2, 403-5	Tracks health and safety committee representation, injuries, lost time incidents, and health & safety training.
GRI 412: Human Rights Assessments	412-1, 412-2	Tracks human rights impact assessments and training provided on human rights policies.
GRI 406: Non-discrimination	406-1	Tracks reported cases of discrimination and corrective actions taken.
GRI 413: Local Communities	413-1, 413-2	Tracks social initiatives and incidents of non-compliance with working condition principles.

Governance KPIs in accordance to GRI

GRI Standard	Indicator	Description
GRI 205: Anti-Corruption	205-1, 205-2, 205-3	Tracks operations assessed for corruption risks, anti-corruption training, and reported incidents of corruption and bribery.
GRI 418: Customer Privacy	418-1	Tracks complaints, confirmed incidents, and trading partners' due diligence on information security.
GRI 308: Supplier Environmental Assessment	308-1, 308-2	Tracks suppliers evaluated for ESG performance and integration of sustainability clauses in contracts.
GRI 414: Supplier Social Assessment	414-1, 414-2	Tracks CSR reporting, assessments, non-conformities, and corrective actions among suppliers.
GRI 416: Customer Health and Safety	416-1, 416-2	Tracks customer safety training sessions, complaints related to product/service use, and satisfaction rates.
GRI 307: Environmental Compliance	307-1	Tracks complaints on violations of collective bargaining agreements and audits for business ethics compliance.
GRI 404: Training and Education	404-1	Tracks workforce training on business ethics issues and employee feedback on training sessions.

2 · GREEN HOUSE GAS PROTOCOL

In accordance with our greenhouse gas (GHG) emissions tracking and reporting processes, the company rigorously follows the principles and guidelines set forth by the Greenhouse Gas Protocol. This comprehensive standard enables us to accurately quantify and manage our GHG emissions across different scopes, providing a clear framework for emission reduction initiatives and sustainability strategies. Adopting the GHG Protocol not only enhances our environmental stewardship but also ensures our emissions data is transparent, verifiable, and in harmony with global efforts to combat climate change.

ASSURANCE LETTER

Independent Assurance on Verification of Sustainability Information

Anares/AR/26-03

Reporting Period – April 2025 to March 2026

The Management

20 Microns Ltd.

347, GIDC Industrial Estate Waghodia - 391760,
 Dist Vadodara, Gujarat, India

Independent Assurance Report

Anares Analytics LLP (hereinafter referred to as “The Service Provider” or “Anares”) have been engaged by **20 Microns Ltd.** (hereinafter referred to as “The Company”) to conduct a limited assurance engagement on the sustainability information presented in the ESG KPI Roadmap up to FY 2030-31 disclosure for the specified reporting period. This critical task involved a thorough examination to verify the accuracy and reliability of the sustainability data disclosed in the report. The sustainability information provided within the report is in accordance to the comprehensive guidelines set forth by the Global Reporting Initiative's (hereinafter referred to as “GRI”) Universal Standards 2021, ensuring that the reported data aligns with globally recognized sustainability reporting frameworks. This engagement by Anares underscores the Company's commitment to transparency and accountability in its sustainability practices, highlighting its dedication to adhering to international principles for reporting on its Environmental, Social, and Governance (hereinafter referred as “ESG”) initiatives.

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 (AA1000AS v3)**”.

Scope of Assurance and Methodology

The verification was conducted to provide limited assurance conclusion on select non-financial sustainability disclosures whether the sustainability information the mentioned reporting period and to verify its alignment in accordance to GRI Universal Standards 2021. We conducted, on a sample basis, review and verification of data collection / calculation methodology and general review of the logic on inclusion / omission of necessary relevant information / data and this was limited to:

The assurance engagement was conducted with reference to the four principles of AA1000AS v3 – Inclusivity, Materiality, Responsiveness, and Impact – which were duly considered while performing this engagement. Based on our review, the Company has demonstrated materiality in disclosures, inclusivity in stakeholder engagement, responsiveness to key sustainability concerns, and consideration of impacts across relevant areas

- 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:

Sr. No.	Site Name	Site Address	Site Type
1.	Waghodia	Plot no: 347, GIDC, Waghodia, Dist.; Vadodara, Gujarat, India Plot No: 9-10, GIDC, Waghodia - 391 760, Dist: Baroda, Gujarat, India	Head Office and Registered Office
2.	Mumbai	Hindustan Kohinoor Industrial Complex, Mumbai, Mumbai 400083	Office
3.	Vadodara	307-308, Arun Deep Complex, Race Course, Vadodara, Gujarat	Office
4.	Alwar	B-77 & B-78, M.I.A.; Matsya Industrial Area, Alwar - 301 030, Rajasthan, India.	Manufacturing Plants

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>

5.	Bhuj	Survey No: 149/P-1, 149/P-3, 156, 157, 158/P-1, 158/P-2, Village: Mamuara, Tal: Bhuj, Dist: Kachchh - 370 020, Gujarat, India	Manufacturing Plants
6.	Tirunelveli	104/3, Tenkasi Road, Village & Post - Puthur, Via - Alangulam, Dist: Tirunelveli - 627851, Tamilnadu, India.	Manufacturing Plants
7.	Hosur	Plot No. 23/24, SIPCOT Industrial Area, Phase II, Near TVS School, Hosur - 635 109, Tamil Nadu, India	Manufacturing Plants
8.	Udaipur	F-232-233 & 234, Road No. 1E, MIA, Madri, Udaipur - 313 003, Rajasthan, India	Manufacturing Plants
9.	Haldwani	Nr. Gola Ganpati Motors, Goraparav, Bareilly Road, Haldwani - 263139, Nainital, Uttarakhand, India	Manufacturing Plants
10.	Nagor	Plot No-I I, Nagor GIDC Estate, Village- Nagor, Bhuj-Kutch - 370001.	Manufacturing Plants
11.	Parbatsar	H-116-117, IGC RIICO Industrial Area, Parbarsar, Tehsil - Parbarsar, District - Didwana-Kuchaman, Nagour, Rajasthan	Manufacturing Plants
12.	Uran Raigad	Plot no: 172/2, Chinchavan Village, Panvel - 410206, Tal: Raigad, Mumbai, Maharashtra, India	Warehouses
13.	Thiruvallur	Plot no: 127/2A, Thiruvallur High Road, Alamathi Village, Chennai - 600052, Tamilnadu, India	Warehouses
14.	Alampur	Alampur NH - 6, New Kolorah Andul, Near Gurudwara School Compound, B S Tar Pvt. Ltd., Howrah - 711302, West Bengal, India	Warehouses
15.	Mundra	Plot No: 01/02, At: Dhrub Revenue, Survey No: 81/1, Village Dhrub, Near Adani Port, Mundra - 370421, Gujarat, India.	Warehouses
16.	Anantpur	43/1, Near Tractor nagar, Garladinne, Anantpur - 515731, Andhra Pradesh, India	Warehouses

- Execution of audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation processes followed;
- Review of company's plans, policies and practices, pertaining to their Environmental, Social & Governance Strategy, so as to be able to make comments on the fairness of sustainability reporting or disclosures.
- Review of company's approach towards materiality assessment disclosed in the report to identify relevant issues.

Company's Accountability

The ESG Committee Representative at the company is responsible for preparing the ESG KPI Roadmap up to FY 2030-31 that is free from material misstatement in accordance with the GRI and for the information contained therein. This entails specifically choosing and applying suitable methodologies for sustainability reporting, gathering and organizing data, and making well- founded assumptions or estimates as needed. Additionally, these representatives must ensure the implementation of adequate internal controls to facilitate the development of ESG and sustainability performance Data devoid of any significant errors, whether deliberate or accidental.

The Company is responsible for the preparation and submission of the ESG KPI Roadmap up to FY 2030-31 including ESG and sustainability performance ensuring accuracy of the data, appropriateness of methodology, and completeness of supporting evidence.

Our Observations

The Company has demonstrated its commitment to sustainable development by reporting its performance on various material topics for 2022. The Company has prepared ESG KPI sheet having sustainability information with accordance to GRI Universal Standards 2021. ESG KPI Roadmap up to FY 2030-31 includes a description of the Company's stakeholder engagement process, materiality assessment and relevant performance disclosures on the identified material topics. There is further scope to strengthen data/information management system to ensure uniform and accurate reporting or disclosures. Areas of further improvement wherever identified have been brought

before the attention of the management & ESG Committee representatives 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.
- Expanding disclosures on supply chain sustainability performance.
- Linking ESG performance more explicitly with strategic business outcomes

Guidelines for Utilization of This Statement

The Company is obligated to replicate the Anares Analytics LLP's Independent Assurance statement along with any attachments in their entirety, ensuring no alterations, deletions, or supplements are made.

This statement is specifically designed to convey the outcomes of the commissioned evaluation to the Company, defining the boundaries of the engagement. It is important to note that Anares Analytics LLP has not taken into account the potential interests of any third parties regarding the chosen sustainability information, this assurance report, or the conclusions drawn by Anares Analytics LLP. Consequently, nothing within the scope of this engagement or statement grants any third-party entities any form of 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 assurance services as detailed in this letter. We will not undertake any management functions or make decisions on behalf of the Company. It is the responsibility of the Company's management to make all decisions, including those related to the acceptance and implementation of our services.
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. Any data or information pertaining to operations outside of this boundary is excluded, 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 and any related disclosures expressed in the report.
7. 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 of multidisciplinary professionals, 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 **"AA1000 Assurance Standard (AA1000AS v3)"**. Anares Analytics LLP's independence policies and procedures ensure compliance with this standard. Details of Anares Analytics LLP's independence policies and procedures 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 ESG KPI Roadmap up to FY 2030-31 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 limited assurance procedures, nothing has come to our attention that causes us to believe that the Company has not fairly presented sustainability information in ESG KPI Roadmap up to FY 2030-31 for the reporting period, in all material respects.



Signature,
Mr. Pankaj Shah
Director
Anares Analytics LLP
Date: 01st June 2026
Place: India



AA1000
Licensed Assurance Provider
001-223



AA1000
Licensed Report
001-223/V3-DOZRO