

Supplier Code of Conduct

Registered & Corporate Office

Epigral Limited

(Formerly Meghmani Finechem Ltd)

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1. INTRODUCTION AND PURPOSE

We, at Epigral Limited (“Epigral” or “Company”), are committed to undertake environmentally responsible and ethical practices in our supply chain operations. We are committed to engage ourselves with suppliers who share our purpose of achieving excellence in sustainability. This supplier code of conduct outlines the minimum expectations regarding ethical principles and business practices for all Epigral suppliers. We encourage a culture of sustainability among our suppliers through similar principled conduct from our value chain partners.

This code of conduct is aligned with local regulatory requirements and principles of United Nations Global Compact (UNGC), at a minimum, to meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption.

This supplier code of conduct communicates guidelines to its supplier about expectations of Epigral from its suppliers under three broad categories as Environment, Social and Governance (ESG) aligned with the principles of the UNGC.

2. SCOPE

This Supplier Code of Conduct is applicable to all value chain partners including suppliers, contractors, sub-contractors, logistics partners, service providers, business partners, representatives, distributors, logistics partners, on-site service providers or any other entity entrusted that provides goods and services to Epigral Limited, across all locations and offices. The term “Supplier” used in this Supplier Code of Conduct includes all the above value chain partners.

3. ENVIRONMENT

At Epigral, environmental considerations are an integral part of our business practices and the production of quality products. Hence, suppliers shall take efforts to align its operations with following sub-elements under environment theme.

- 3.1. **Environment Management and Compliance:** We expect suppliers to comply with existing environmental laws and have necessary licenses, permits and other required approvals for continuing its operations. We also expect suppliers to have an environment management system in place through which they measure and monitor their environmental performance and promote greater environmental responsibility and use of environmental friendly technologies. Suppliers shall comply with regulated substance specifications and also with any applicable laws and regulations prohibiting or restricting the use or handling of specific substances.
- 3.2. **Energy Conservation:** We expect suppliers to monitor their energy use and take necessary steps to improve energy efficiency.
- 3.3. **Renewable Energy:** We recommend suppliers to use renewable sources of energy wherever possible so as to become more energy efficient and energy independent.
- 3.4. **Waste Management:** We expect suppliers to embrace the principles of circular economy by reducing, reusing, recycling, and recovering waste materials generated in operations.
- 3.5. **Air Emissions:** We expect suppliers to monitor, regulate, and treat air emissions of volatile organic compounds, aerosols, corrosives, particulates and combustion by-products generated from operations and logistics etc.

- 3.6. *Hazardous Substances:* We require suppliers to handle, store, and dispose of chemicals and hazardous materials in an environmentally responsible manner and train workers on these procedures
- 3.7. *Water management:* We expect suppliers to develop water management strategies to track & reduce water consumption and wastewater disposal.
- 3.8. *Biodiversity:* We expect suppliers to avoid deforestation in their operations & supply chains. They shall focus on biodiversity conservation in and around the project sites with emphasis on places of concern and protected areas, where applicable.
- 3.9. *Reducing emissions and water consumption:* We suggest that our suppliers identify sources of emissions (CO₂, Other Greenhouse Gases, SO_x, NO_x and Particulate Matter) and make progressive effortstowards reducing these emissions. Opportunities for reduction in water usage should be identified and measures for water conservation should be implemented.
- 3.10. *Reduce, Reuse and Recycle:* We recommend suppliers to minimize use of all resources. The supplier should look for opportunities to reduce resource consumption by improving efficiency, investing in advanced technology, reusing material by innovating products and processes.
- 3.11. *Sustainable Sourcing of Minerals:* Supplier shall source their raw materials including conflict materials/minerals in an ethical and responsible manner. Third parties shall conduct appropriate due diligence on the source of critical raw materials to promote legal and sustainable sourcing. Subsequently, any use of conflict minerals from a country that has directly or indirectly financed or benefited armed groups if relevant for the functionality of the final product manufactured by Epigral, should be reported.
- 3.12. *Substances of high concern or restricted substance and conflict minerals:* Suppliers shall minimize/replace the use of any substances deemed to be of high concern throughout their value chain with less hazardous alternatives where practically possible for its operations related to Epigral Limited. This also include prevention of conflict minerals.
- 3.13. *Reporting on Environmental Incidents:* Suppliers shall notify Epigral Limited about any significant environmental incidents concerning the manufacturing and/or transportation of products for Epigral.
- 3.14. *Ethical Product Stewardship:* We encourage our suppliers to take necessary precautions to avoid ingredients, designs, faults that may have an adverse effect or harm human life or health during product manufacturing, use, or disposal. We encourage to our supplier to adhere with current International code of practices related to chemicals published by World Health Organization.

4. SOCIAL

Suppliers shall treat their employees with dignity & respect and should uphold the fundamental principles of human rights and fair working conditions as stated:

- 4.1. *Freedom of Association and Collective Bargaining:* We expect suppliers to respect the right of workers to freedom of association and collective bargaining. Workers shall be free to join unions / workers organization of their choice and that their doing so will not result in any negative consequences or penalty. The company shall not, in any way, interfere with the establishment, its functioning, or administration of such organizations.

- 4.2. *Prohibition of Forced or Compulsory Labour, Anti-Slavery and Anti-Trafficking:* We expect suppliers to refrain from using or supporting forced, bonded or indentured labour or involuntary prison labour. In addition, they should not keep original identification papers/documents and demand employees to pay deposits when they start working. No part of any employee's salary, benefits, property or documents shall be withheld by the supplier or any entity supplying labour to them. Furthermore, the employees must have the right to leave the workplace after usual workday is over, as well have the option to leave their job.
- 4.3. *Prohibition of Child Labour:* Suppliers must not, under any circumstances, use child labour. In this regard, we, at Epigral, ensure that no child labour is employed at our suppliers' end that supports us with procuring goods or rendering services. Additionally, third parties shall create a non-discriminatory and protective workplace for the workers. Recruitment of worker above age of 18 should be considered as legal age for employment
- 4.4. *Non-Discrimination:* We expect suppliers to adhere to applicable laws and regulations and prohibit workplace discrimination or discrimination in hiring, termination, or retirement based on colour, religion, caste, age, nationality, gender, sexual orientation, physical ability, health condition, political opinion, creed, union membership, maternity or marital status or any other condition that could give rise to discrimination.
- 4.5. *Health and Safety:* We expect suppliers to provide a safe and healthy workplace to its employees which is in compliance with applicable laws, regulations and industry standards. They shall adopt a risk based approach to identify work place hazards and implement suitable mitigation strategies.

The suppliers should maintain necessary documentation and records of their Health & Safety performance and develop improvement goals and targets. In addition, we expect suppliers to provide the necessary PPE's free of cost to its employees and protect themselves from work place hazards. Third Parties shall have adequate policies and precautionary measures to protect its employees at the workplace while engaging with hazardous products, including products containing materials that are highly active, toxic or infectious.

- 4.6. *Process Safety:* We expect suppliers to take appropriate safety requirements to prevent or control the risks associated with hazardous installations in the form of chemical releases, catastrophes, product-related issues and their potential impact during all stages of the production process.
- 4.7. *Reporting of accidents & Emergency Response:* We expect suppliers to identify and assess possible emergency situations in the workplace and minimize their impact by implementing suitable emergency plans and response procedures including but not limited to fire exits, escape routes and firefighting equipment. It is also expected that suppliers shall inform Epigral Limited about any safety and health related major happening that shall impact supply chain.
- 4.8. *Working Hours, Wages and Leave Benefits:* We expect suppliers to comply with applicable laws and regulations on working hours, weekly rest day and public holidays. The normal work week, not including overtime, shall be defined by law but shall not exceed permitted working hour limits. Personnel shall be provided with at least one day off following every six consecutive days of working. In addition, we expect suppliers to comply with applicable laws and regulations concerning wages and benefits. Wages and benefits paid to the employees shall meet the local legal requirements. Deductions from wages as a disciplinary measure shall not be permitted unless authorized by applicable law.

- 4.9. *Fair Treatment:* We expect suppliers not to engage in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse of personnel. In addition, no harsh or inhumane treatment is allowed.
- 4.10. *Community Engagement:* We encourage suppliers to actively engage with local communities and contribute towards the enhancement of their quality of life and making them self-reliant.

5. GOVERNANCE

- 5.1. *Stakeholder Engagement:* We expect suppliers to practice transparent and effective communication with their stakeholders on a periodic basis.
- 5.2. *Regulatory Compliance:* We expect suppliers to follow the applicable laws of the land in which it operates. Suppliers shall identify the risks connected with their operations including but not limited to environmental, health and safety, labour practices and ethics. Furthermore, suppliers are expected to put in place adequate procedures and controls to manage such risks.
- 5.3. *Transparency, anti-corruption and Fraud:* We expect our suppliers to comply with the relevant anti-bribery and anti-corruption laws applicable in countries where they do business. The suppliers for obtaining contract/favorable treatment shall ensure adherence to the following:
- Supplier and or its employees shall not directly or indirectly offer or give any bribe, facilitation payments or any other improper payments to anyone from Epigral or outsider in order to obtain or retain a business with Epigral.
 - Supplier shall not offer any cash, gift, meals, entertainment, or other hospitality for the purpose of obtaining any improper benefit or advantage.
 - Supplier shall not take any advantage (social/ political connections) to obtain favourable treatment from Epigral. Any dealings or transactions with Epigral shall be solely based on the merit, honesty and integrity.
 - Suppliers must take aggressive actions to remove the forms of corruption, including bribery, fraud, maintaining falsified documents, cheating, and any other illicit behaviour.
 - Suppliers are expected to have internal control systems in place to detect, prevent and respond to fraud and money laundering. Any potential fraud that may have an impact on Epigral Limited, must be reported to us immediately at ethicsmanager@epigral.com
- 5.4. *Conflict of Interest:* Suppliers are responsible for avoiding situations that present or create the appearance of a conflict between their interests and obligations with that of Epigral. We expect suppliers to disclose any actual or potential conflicts of interest arising from personal or professional ties with anybody, including but not limited to Epigral's suppliers, business associates, rivals, or employees before entering into any contractual or other relationship with such persons. Suppliers should not indulge in any business, monetary or any other transaction either directly with Epigral employee or relatives that creates any conflict of interest for Epigral. Suppliers should report forthwith to Epigral of any situation where an employee of Epigral may have an interest, either directly or indirectly, in the Supplier's business or economic ties with the Supplier.
- 5.5. *Risk Management:* Supplier shall implement adequate measures and processes to identify and manage risks in all areas addressed in this Code.

- 5.6. *Fair Competition and Anti-Trust:* Third parties shall compete fairly and follow applicable anti-trust and competition laws. This is to prohibit any agreement which can cause, or is likely to cause, appreciable adverse effect on competition in markets. Any such agreement is void. [An agreement may be horizontal or vertical engaged in identical or similar trade of goods or provision of services, or it may be vertical i.e. amongst enterprises or persons at different stages or levels of the production chain in different markets.]
- 5.7. *Trade Sanctions:* Supplier shall comply with applicable national and international export control laws, trade, economic or financial sanctions or embargoes applicable to them. Suppliers are responsible for knowing the laws that apply to them as each country may have different requirements and they must maintain complete and accurate import/export records.
- 5.8. *Product Communication:* Supplier shall promote/ encourage Epigral's products in fair and ethical manner during promotional or non-promotional event/activities. Supplier shall use authorized product information provided by the Epigral Limited and allowed by local laws.
- 5.9. *Data Privacy and Information Security:* We expect suppliers to protect and appropriately use the personal data of their workers and other stakeholders, in line with existing laws and regulations. Furthermore, suppliers must implement systems to secure information related to Epigral against unauthorized access, use, or disclosure. Whenever required supplier and service providers must enter into approved confidentiality agreement or non-disclosure agreement
- 5.10. *Grievance Mechanism:* We expect suppliers to enable their employees voice their concerns freely through appropriate grievance redressal mechanisms. Employee hotlines and open-door policies shall be encouraged. Suppliers are encouraged to raise concerns and to report suspected or known violations of law, regulation or this Code
- 5.11. *Accountability:* We expect suppliers to have a governance framework with designated personnel / team to oversee and ensure adherence of Epigral's Supplier Code of Conduct at their end.
- 5.12. *Audits and Assessments:* Epigral reserves the right to audit its suppliers or engage a Third Party to audit on their behalf with or without notice to ensure compliance with the requirements prescribed in this Code that are aligned with UNSDG's and ESG requirements.
- 5.13. *Business Continuity and Disaster Recovery:* Suppliers shall implement and maintain the process required for Business Continuity and Disaster Recovery plans for all operations which support any goods or services provided to Epigral.
- 5.14. *Quality Management System:* We expect suppliers to adhere with establish quality objectives, policies, manual, procedures and have in place a certified Quality Management System by competent authority like ISO. The suppliers should comply with local regulations, registrations, have trainings, management reviews and internal audits to ensure that the Quality Management System is effective. We expect suppliers to have in place established manufacturing and packaging operations with best industrial practice and quality control standards.

6. IMPLEMENTATION OF EPIGRAL LIMITED'S SUPPLIER CODE OF CONDUCT

This Code of Conduct is effective from 5th May, 2025. Suppliers shall conduct regular/periodic internal assessments to assure their compliance with the aforesaid Code of Conduct. Epigral reserves the right to conduct inspections of suppliers and their facilities to verify compliance with the said Code of Conduct.

By accepting any purchase order or entering into a contract with Epigral, the supplier thereby acknowledges and certifies its compliance with the above-mentioned principles under this Code. Communication, Training, and Competency: Suppliers shall have adequate training programs that provide appropriate knowledge, skills, and abilities to their employees, workers, and contractors, etc., to understand the requirements of this Code and the applicable laws and regulations.

We expect suppliers' responsibility for establishing effective communication and improvement processes within their own organization and that of related supply partners to meet the standards outlined in this Code. Apart from the standards mentioned in this Code, any additional Third Party-specific sustainability requirements and targets as applicable, may be defined in their respective commercial agreements. Supplier can report concerns related to code of conduct at ethicsmanager@epigral.com.

7. COMPLIANCE DECLARATION BY SUPPLIER

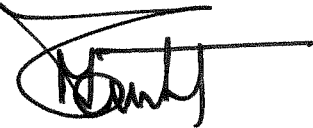
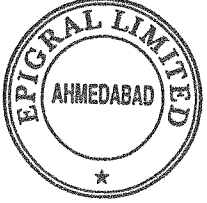
We, the undersigned hereby confirm:

1. That we have received and taken due note of Epigral's Supplier Code of Conduct and we look forward to comply with its principles and requirements.
2. That we agree that Epigral may carry out periodic assessment /audit at our facilities to verify our compliance with the aforesaid Code of conduct through Supplier Assessment Questionnaire or site visits.
3. That we effectively communicate the contents of this Code of conduct to our employees, agents, sub-contractors and suppliers and ensure measures required are implemented accordingly.
4. That the compliance with Epigral's Supplier Code of Conduct is a responsible obligation and that appropriate corrective action / measures shall be taken if any non-compliance is discovered or reported.

Supplier/ Company Name	
Address	
Name (Authorized Signatory)	
Position/ Designation	
Signature & Company Seal	
Date	

(Note: The Compliance Declaration must be signed by a duly authorized representative of the Company and returned to the assigned Epigral Limited contact)

This Supplier Code of Conduct was approved by the Board of Directors at its Meeting held on 5th May, 2025

Name (Authorized Signatory)	Maulik Patel
Designation	Chairman & Managing Director
Signature & Company Seal	 

8. REVISION HISTORY

SN	Date of Revision	Reason for revision
1	5 th Aug, 2023	Supplier code of conduct prepared and released first time
2	5 th May, 2025	Revision based on ecovadis assessment to include improvement suggestions as per UNGC principles