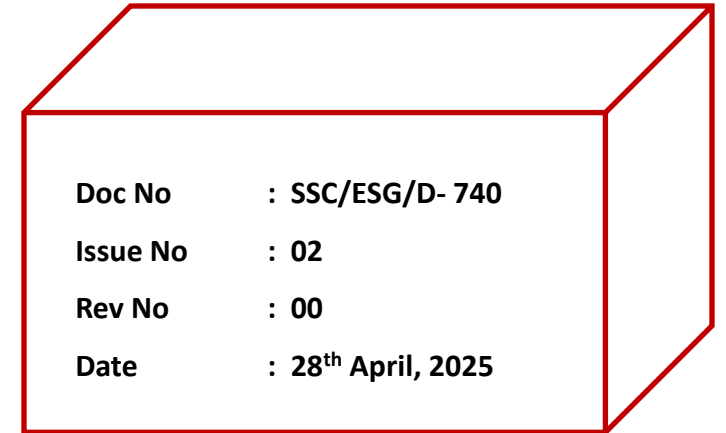




CORPORATE SUSTAINABILITY REPORT

(For the Period 1st April, 2024 to 31st March, 2025)



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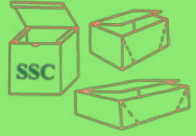
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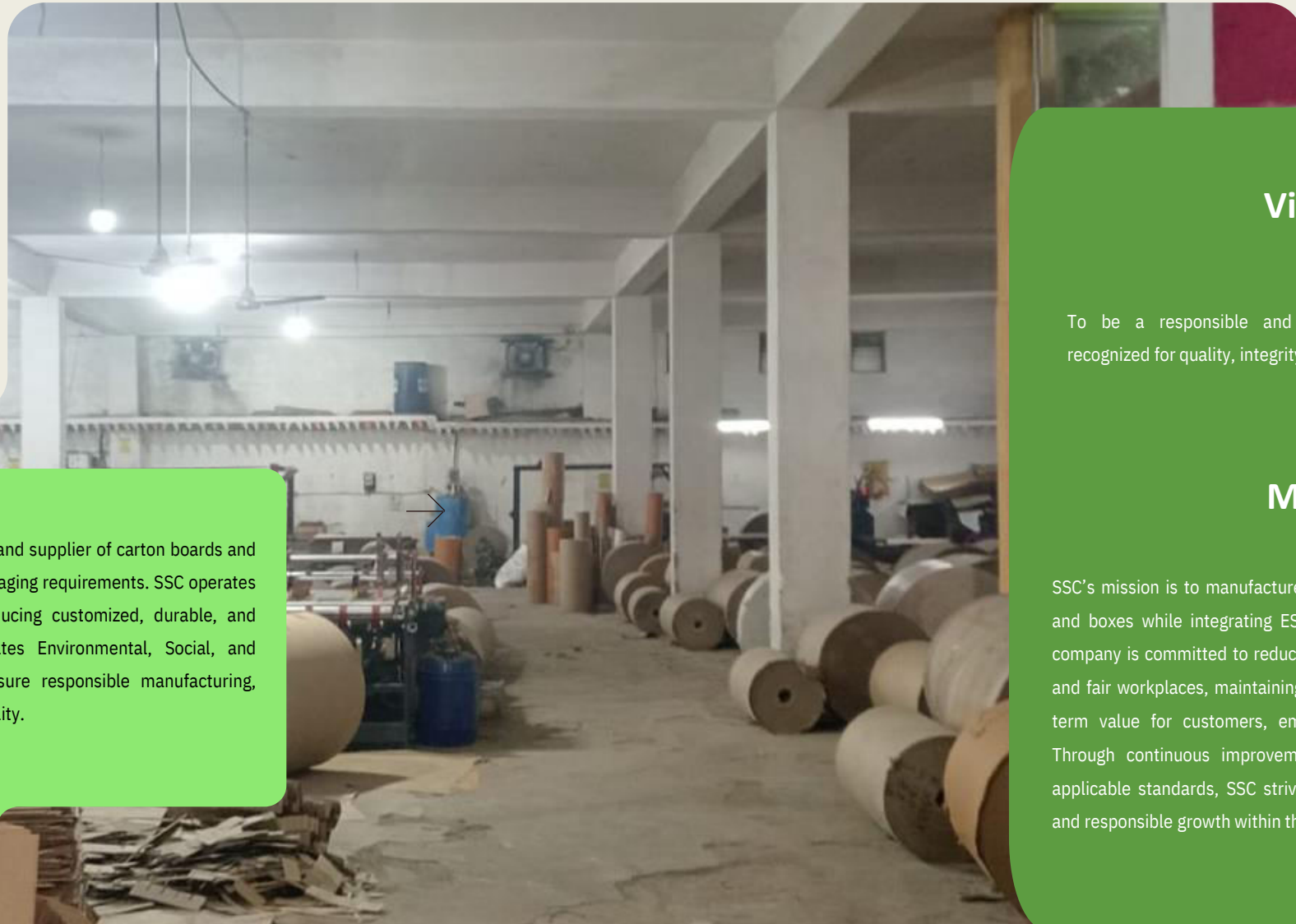
GENERAL

GENERAL



Statement of Use (GRI 1-5)

This report is prepared in accordance with GRI standards (2021).



Over view

Sakthi Sai Cartons (SSC) is an India-based manufacturer and supplier of carton boards and corrugated boxes, serving industrial and commercial packaging requirements. SSC operates a manufacturing facility in Chennai, Tamil Nadu, producing customized, durable, and recyclable packaging solutions. The company integrates Environmental, Social, and Governance (ESG) principles across operations to ensure responsible manufacturing, regulatory compliance, and long-term business sustainability.

SSC emphasizes resource efficiency, employee welfare, ethical conduct, and stakeholder engagement. By aligning business objectives with sustainability goals, SSC aims to minimize environmental impact, enhance social value, and maintain transparent governance while delivering consistent quality and value to customers.

Vision

To be a responsible and sustainable packaging manufacturer recognized for quality, integrity, and environmental stewardship.

Mission

SSC's mission is to manufacture and supply high-quality carton boards and boxes while integrating ESG principles into daily operations. The company is committed to reducing environmental impact, ensuring safe and fair workplaces, maintaining ethical governance, and creating long-term value for customers, employees, suppliers, and communities. Through continuous improvement, innovation, and compliance with applicable standards, SSC strives to support sustainable development and responsible growth within the paper and packaging industry.



Introduction



This Corporate Sustainability Report presents SSC’s performance, policies, and initiatives aligned with the Global Reporting Initiative (GRI) Standards. The report reflects SSC’s commitment to transparency, accountability, and continuous improvement in environmental, social, and governance performance. It covers key sustainability impacts arising from manufacturing carton boards and boxes, including energy use, greenhouse gas emissions, waste management, employee welfare, and ethical business conduct. The reporting period aligns with SSC’s internal ESG data and verified GHG inventory. This report is intended to support stakeholder decision-making and demonstrate SSC’s alignment with global sustainability best practices.



GRI 2-1: Organizational Details

SSC is an India-based manufacturing company engaged in the production and supply of carton boards and corrugated boxes for industrial and commercial customers. The company integrates Environmental, Social, and Governance (ESG) principles into its business strategy to ensure responsible manufacturing and long-term sustainability. SSC operates with a strong focus on quality, compliance, and customer satisfaction while minimizing environmental impacts. The organization maintains documented systems for quality control, employee welfare, environmental management, and regulatory compliance. Its operations are supported by trained personnel, modern machinery, and structured policies that promote ethical conduct, safe working conditions, and resource efficiency across the value chain.

GRI 2-3: Reporting Period, Frequency and Contact Point

This Sustainability Report covers SSC's ESG performance for the current financial year and has been prepared in alignment with the GRI Standards. The report is published annually to provide transparency on environmental, social, and governance practices. It consolidates information from internal records, training programs, operational controls, and performance reviews. SSC has designated responsible personnel from management and administration as contact points for sustainability reporting and stakeholder communication. The reporting process reflects SSC's commitment to accountability, continuous improvement, and alignment with national environmental regulations and international sustainability frameworks.

GRI 2-9: Governance Structure

SSC follows a structured governance framework that defines roles, responsibilities, and accountability across management levels. Senior leadership oversees ESG integration into operational and strategic decision-making. Clear reporting lines ensure that environmental compliance, employee welfare, and quality control are monitored effectively. Policies related to safety, ethics, and operational integrity guide daily activities.

Regular internal reviews and documentation strengthen governance practices and ensure alignment with regulatory requirements. This governance structure enables SSC to manage risks, improve transparency, and promote sustainable growth while maintaining trust with employees, customers, and business partners.

GRI 2-23: Policy Commitments

SSC is committed to responsible business conduct through formal policies covering ethics, human rights, labor practices, health and safety, environmental protection, and anti-corruption. These policies guide employee behavior, supplier engagement, and decision-making processes. SSC prohibits discrimination, child labor, forced labor, and unethical practices across operations and the supply chain. Employees receive training on ethical conduct and compliance requirements. Policy commitments are communicated internally and reinforced through monitoring, grievance mechanisms, and corrective actions, ensuring alignment with legal requirements and international sustainability expectations.

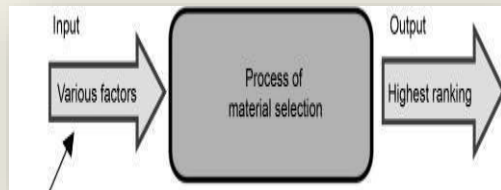
GRI 2-29: Stakeholder Engagement

SSC engages with stakeholders to understand expectations, assess impacts, and improve sustainability performance. Key stakeholders include employees, customers, suppliers, regulators, auditors, and local communities. Stakeholders are identified based on their influence on operations, dependency on SSC's activities, and potential ESG impacts. Engagement methods include employee meetings, training programs, supplier communication, customer feedback, audits, and management reviews. Inputs from stakeholders support materiality assessment, policy development, and performance improvement, ensuring SSC's sustainability approach remains relevant, inclusive, and responsive.





GRI 3-1 Process for Identifying Material Topics



SSC identifies material topics through a structured assessment of sustainability-related impacts across its value chain, including raw material procurement, manufacturing operations, logistics, and workforce management. The process involves reviewing internal ESG data, regulatory requirements, customer expectations, and stakeholder feedback. Environmental aspects such as energy use, greenhouse gas emissions, water consumption, and waste management are evaluated alongside social aspects including occupational health and safety, labor practices, and human rights. Governance issues such as ethics and compliance are also considered. Topics are prioritized based on severity of impact and stakeholder relevance, ensuring comprehensive coverage of key sustainability risks and opportunities.

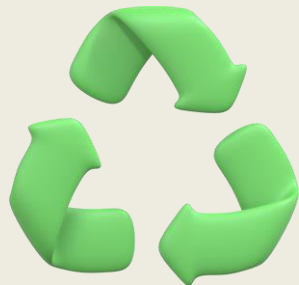
GRI 3-2 List of Material Topics

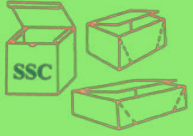




GRI 3-3 Management of Material Topics

SSC manages each material topic through defined policies, operational controls, performance indicators, and continuous monitoring. Environmental topics are addressed through energy efficiency initiatives, GHG accounting, waste segregation, water recycling, and regulatory compliance programs. Social topics are managed through safety training, PPE programs, grievance mechanisms, health insurance, and skill development initiatives. Governance topics are supported by ethics policies, anti-corruption training, access control, and data security systems. Key performance indicators (KPIs) are tracked through internal reports and management reviews. Corrective actions and improvement plans are implemented to enhance effectiveness and ensure alignment with SSC's ESG commitments.





GOVERNANCE

GOVERNANCE





GRI 201: Economic Performance

SSC generates and distributes economic value responsibly through wages, supplier payments, taxes, and reinvestment in sustainable operations. The company recognizes financial risks and opportunities related to climate change, including rising energy costs and the benefits of adopting energy-efficient technologies and eco-friendly packaging solutions. SSC fulfills its defined benefit plan obligations by providing statutory benefits such as provident fund, gratuity, and employee insurance, ensuring long-term financial security for its workforce. Where applicable, SSC receives government financial assistance in the form of subsidies or incentives for industrial development and environmental compliance. These funds are utilized transparently to strengthen infrastructure, enhance operational efficiency, and support sustainable business growth.

GRI 202-1: Ratio of Entry-Level Wage to Local Minimum Wage

SSC ensures that entry-level wages for employees meet or exceed the local statutory minimum wage prescribed by government authorities. Compensation structures are designed to provide fair living standards and support employee well-being. Regular wage reviews are conducted in line with inflation, performance, and legal updates. This approach promotes financial security, reduces employee turnover, and enhances motivation. SSC's commitment to fair wages reflects ethical labor practices and strengthens its reputation as a responsible employer within the manufacturing sector.

GRI 203-1: Infrastructure Investments and Supported Services

SSC invests in infrastructure such as efficient machinery, warehouse facilities, and transport systems to support operational growth and service quality. These investments also benefit surrounding communities through improved logistics networks and employment opportunities. SSC supports services such as skill development programs and safety training that enhance workforce capability. Infrastructure development contributes to business efficiency, reduced environmental impact, and stronger stakeholder relationships. These initiatives support both organizational performance and regional economic development.

GRI 202-2: Proportion of Senior Management from Local Community

SSC prioritizes hiring senior management from local communities wherever feasible to strengthen regional employment and enhance cultural understanding of operational environments. Local leadership supports better stakeholder engagement, quicker decision-making, and stronger relationships with authorities and suppliers. This practice contributes to community trust and long-term business stability. SSC also invests in internal talent development programs to prepare employees for leadership roles. Promoting local representation in management aligns with SSC's commitment to inclusive growth and sustainable economic development.

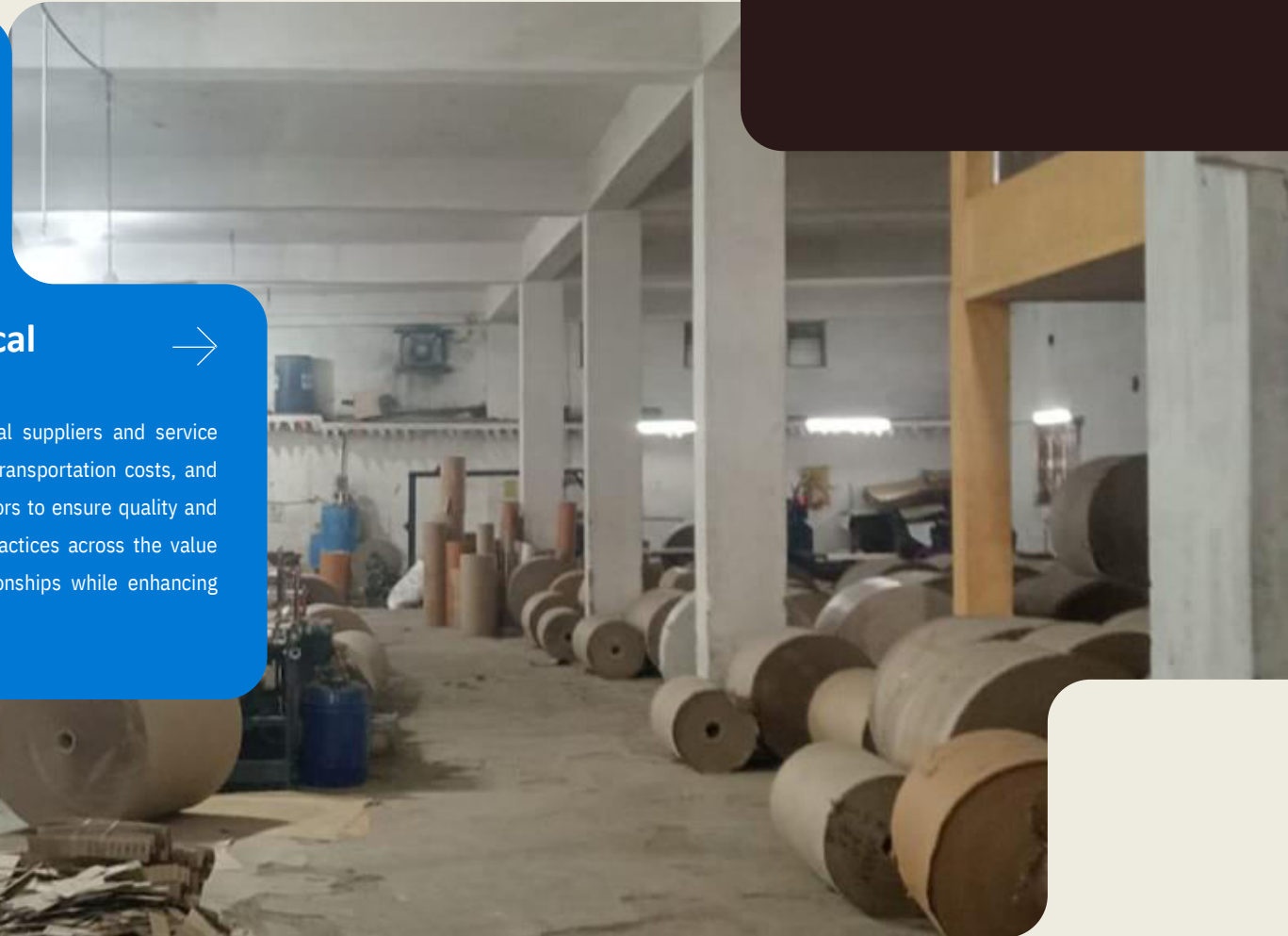


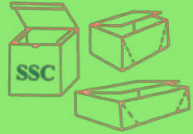
GRI 203-2: Significant Indirect Economic Impacts

SSC's operations create indirect economic impacts by generating employment, encouraging supplier growth, and supporting local businesses. The demand for raw materials and packaging services strengthens regional manufacturing ecosystems. Training initiatives improve workforce employability and technical skills. Community engagement programs support education and social development. These outcomes enhance economic resilience and promote inclusive growth. SSC's indirect economic contributions demonstrate its role as a responsible corporate citizen beyond direct financial performance.

GRI 204-1: Proportion of Spending on Local Suppliers

A significant portion of SSC's procurement spending is directed toward local suppliers and service providers. This approach supports regional economic development, reduces transportation costs, and minimizes carbon footprint. SSC builds long-term partnerships with local vendors to ensure quality and reliability. Supplier engagement also encourages adoption of sustainability practices across the value chain. Local sourcing strengthens business continuity and community relationships while enhancing supply chain resilience.





GRI 205-2: Anti-Corruption Training and Communication

- ❖ Ethical Awareness Training
- ❖ Zero Tolerance Policy
- ❖ Whistleblower Communication Channels
- ❖ Compliance Education Programs
- ❖ Transparent Leadership Messaging

SSC promotes ethical business conduct through training and communication programs focused on integrity, transparency, and compliance. Employees are educated on avoiding bribery, fraud, and conflicts of interest. Management ensures that operational processes such as procurement, invoicing, and supplier engagement are conducted in a transparent manner. Documentation and approval systems are in place to prevent financial irregularities. By fostering a culture of honesty and accountability, SSC strengthens trust among stakeholders and reinforces its commitment to responsible business practices in the carton board and packaging industry.

ANTI-COMPETITIVE PRACTICES

Potential compliance risks are proactively identified through internal audits, management reviews, and legal consultations, allowing timely corrective actions when required. SSC also promotes open communication channels for reporting concerns without fear of retaliation, reinforcing a culture of integrity and accountability.

GRI 206-1: Legal Actions Related to Anti-Competitive Behavior

During the reporting period, SSC had no legal actions related to anti-competitive behavior, anti-trust, or monopoly practices. Continuous compliance monitoring and employee awareness programs help prevent violations. Any potential risks are addressed through internal controls and legal reviews. SSC's commitment to fair business practices strengthens its reputation and supports sustainable market participation.





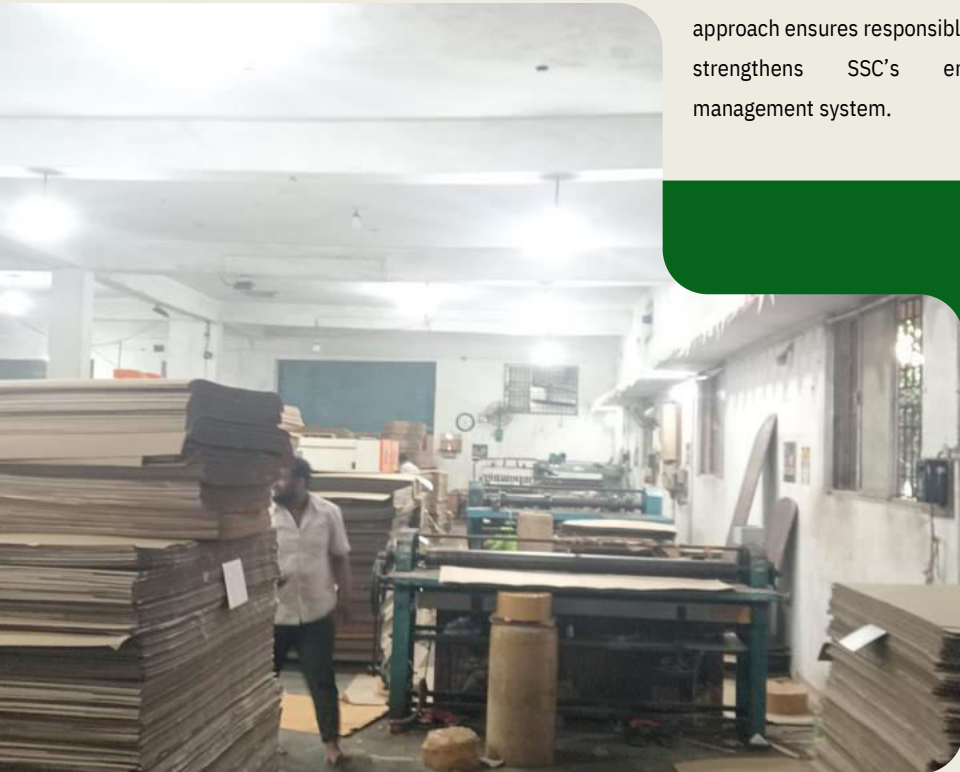
ENVIRONMENT





GRI 301-1: Materials Used by Weight or Volume

SSC tracks materials used in production based on weight and volume to ensure accurate monitoring of resource consumption. Major materials include paperboard, corrugated sheets, adhesives, and packaging accessories. Data collection enables SSC to identify inefficiencies and reduce excess material usage. Continuous improvement programs aim to optimize cutting patterns and reduce scrap generation. Transparent recording of material inputs supports better planning and sustainability reporting. This approach ensures responsible use of natural resources and strengthens SSC's environmental performance management system.



GRI 301-2: Recycled Input Materials Used

SSC actively increases the use of recycled paper and board materials in its production processes. Recycled inputs reduce dependency on virgin resources and lower the environmental footprint of packaging products. Supplier selection prioritizes vendors providing certified recycled content. SSC also encourages customers to choose recyclable packaging options. Monitoring recycled input ratios helps measure progress toward circular economy goals. These initiatives demonstrate SSC's commitment to responsible sourcing and sustainable material management.

GRI 301-3: Reclaimed Products and Packaging

SSC promotes reclamation and reuse of packaging materials wherever possible. Production scrap and rejected cartons are segregated and sent for recycling through authorized recyclers. Packaging materials used in logistics are reused multiple times to reduce waste generation. The company collaborates with customers and suppliers to encourage return and recycling of used cartons. These practices help reduce landfill disposal and support resource recovery. SSC's reclaimed product initiatives contribute to waste minimization and circular material flow.

GRI 302: Energy

SSC manages energy consumption carefully to minimize environmental impact and operating costs. Energy is primarily used for machinery operation, lighting, and logistics. The company adopts energy-efficient equipment, LED lighting, and preventive maintenance programs to reduce consumption. Awareness programs promote responsible energy use among employees. SSC monitors energy performance regularly and identifies opportunities for improvement. These initiatives contribute to lower greenhouse gas emissions and align with national energy conservation objectives.

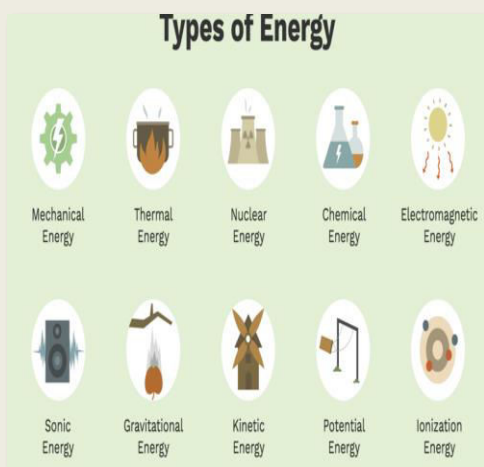
GRI 302-1: Energy Consumption Within the Organization

SSC measures electricity and fuel consumption across production facilities and offices. Energy usage is recorded monthly and reviewed by management. Major consumption sources include corrugation machines, cutting equipment, and material handling systems. Energy audits are conducted to identify inefficiencies. Conservation measures such as equipment optimization and operational discipline reduce unnecessary usage. Accurate tracking ensures transparency and supports energy reduction strategies.



GRI 302-2: Energy Consumption Outside the Organization

SSC evaluates indirect energy consumption related to logistics, outsourced transportation, and supplier activities. Fuel usage in distribution and third-party services is considered as part of environmental impact assessment. The company promotes route optimization and efficient vehicle usage to reduce indirect energy consumption. Collaboration with transport partners supports lower emissions and improved fuel efficiency. These efforts strengthen SSC's extended energy management approach across the value chain.



GRI 302-3: Energy Intensity

SSC calculates energy intensity based on energy consumption per unit of production output. This indicator helps assess efficiency improvements over time. Process optimization and machine upgrades have contributed to lowering energy intensity. Continuous monitoring enables benchmarking against industry standards and internal targets. Reducing energy intensity supports both cost efficiency and environmental responsibility.

GRI 302-4: Reduction of Energy Consumption

SSC has implemented several initiatives to reduce energy consumption, including replacing conventional lighting with LED systems, maintaining machinery efficiency, and reducing idle running time. Employee awareness programs encourage switching off equipment when not in use. Process improvements and preventive maintenance have resulted in measurable energy savings. These actions demonstrate SSC's commitment to responsible energy management and emission reduction.

GRI 302-5: Reduction of Energy Requirements for Products and Services

SSC designs packaging products that require less material and energy during production. Lightweight cartons and optimized designs reduce processing time and electricity usage. Process automation and efficient machinery lower energy demand per product unit. These improvements benefit both environmental performance and customer value by reducing overall resource consumption.

GRI 303-3: Water and Effluents

SSC recognizes water as a vital shared natural resource and manages its use responsibly across operations. Water is primarily withdrawn from authorized municipal sources and monitored regularly to prevent overconsumption. The company implements conservation measures such as controlled cleaning processes, leak prevention, and employee awareness programs to reduce overall water consumption. Wastewater generated from operational activities is managed through proper treatment and discharged only into approved drainage systems in compliance with regulatory standards. Where feasible, treated water is reused for non-potable purposes. SSC's integrated water management approach ensures protection of community water resources, minimizes environmental impact, and supports sustainable and efficient manufacturing practices.

SSC is committed to protecting biodiversity and minimizing ecological impacts from its manufacturing operations. All production facilities are located in approved industrial zones and are not situated within or near biodiversity-sensitive or protected areas. Operational activities are carefully managed to prevent air, water, and soil pollution that could harm surrounding ecosystems. SSC promotes green belt development and tree plantation within factory premises, contributing to small-scale habitat restoration and improved local environmental quality. Regular monitoring ensures that no endangered or protected species are affected by company operations. These measures reflect SSC's responsible environmental stewardship and alignment with biodiversity conservation principles.





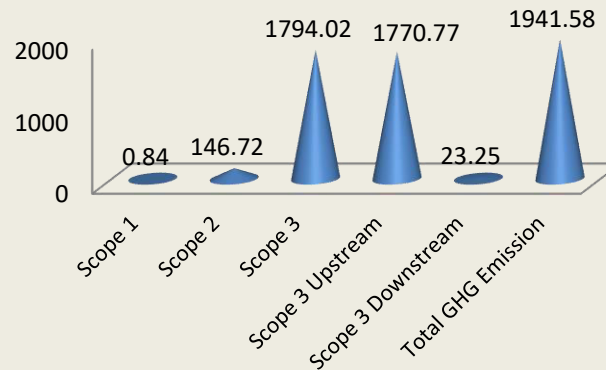
GRI 305: Emissions

SSC monitors greenhouse gas emissions and implements reduction strategies through energy efficiency and process optimization. Emissions mainly arise from electricity use and transportation. The company aligns with national emission standards and tracks Scope 1, Scope 2, and relevant Scope 3 emissions. Continuous improvement programs aim to reduce carbon footprint and enhance environmental performance

GRI 305-1: Direct (Scope 1) GHG Emissions

SSC measures and reports its direct greenhouse gas emissions arising from fuel consumption and on-site operations. Emission data is compiled through structured GHG emission reports and verification documents. The company implements emission reduction strategies such as fuel-efficient transportation, optimized production scheduling, and energy-efficient machinery. Training programs encourage employees to adopt environmentally responsible behaviors. These actions contribute to lowering SSC's carbon footprint and align with national climate policies and global sustainability objectives.

EMISSIONS	CURRENT YEAR APRIL 2024 – MARCH 2025
Scope 1	0.84
Scope 2	146.72
Scope 3	1794.02
Scope 3 Upstream	1770.77
Scope 3 Downstream	23.25
Total GHG Emission	1941.58



■ Calculation period: April 2024 to March 2025 All values are in MT CO2 e GHG Emission Reporting Frequency: Annually CURRENT YEAR APRIL 2024 – MARCH 2025

GRI 305-2: Energy Indirect (Scope 2) GHG Emissions

SSC monitors indirect emissions generated from purchased electricity used in manufacturing operations. Energy performance reviews guide improvement initiatives such as equipment upgrades and load optimization. The company promotes awareness among employees regarding electricity conservation and climate responsibility. By tracking Scope 2 emissions, SSC ensures transparency in climate reporting and strengthens its contribution to emission reduction targets. These efforts support long-term sustainability and demonstrate SSC's proactive approach to climate risk management.

GRI 305-3: Scope 3 Emissions

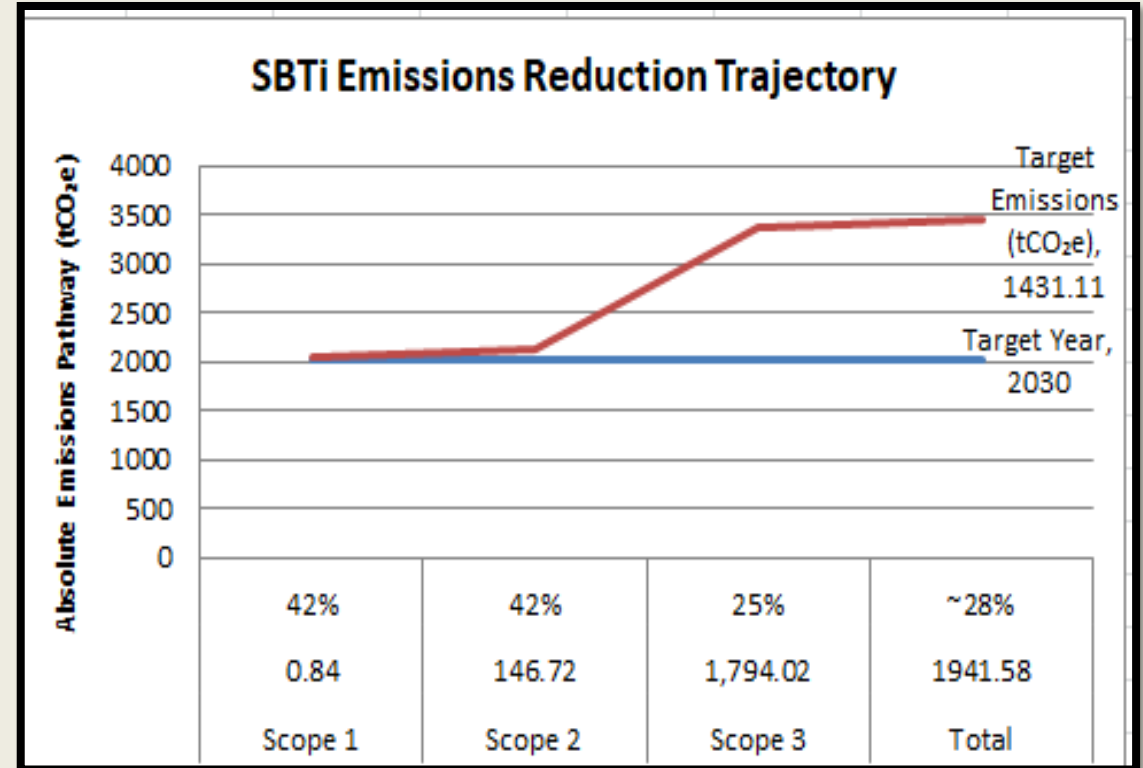
SSC monitors and manages Scope 3 greenhouse gas emissions arising from activities across its value chain, including transportation of raw materials and finished products, supplier operations, and waste disposal processes. The company collaborates with logistics partners to optimize delivery routes and improve fuel efficiency, thereby reducing indirect emissions. SSC also engages suppliers to encourage environmentally responsible practices and the use of low-impact materials. Waste is segregated and sent to authorized recyclers to minimize emissions from disposal. By addressing Scope 3 emissions, SSC strengthens its commitment to comprehensive carbon management and supports long-term climate resilience and sustainable manufacturing practices.



GRI 305-4: GHG Emissions Intensity

SSC measures greenhouse gas (GHG) emissions intensity by calculating total emissions per unit of production output. This indicator enables the company to track efficiency improvements and understand emission trends over time. By linking emissions performance to production levels, SSC can identify opportunities for process optimization and energy conservation. Continuous monitoring supports benchmarking against internal targets and industry practices. Initiatives such as energy-efficient machinery, preventive maintenance, and optimized operational processes contribute to lower GHG intensity. This approach ensures that business growth is aligned with environmental responsibility and supports SSC’s long-term strategy for reducing its carbon footprint and enhancing sustainability performance.

Scope	Base Year Emissions (tCO ₂ e)	Target Reduction	Target Year	Target Emissions (tCO ₂ e)
Scope 1	0.84	42%	2030	0.49
Scope 2	146.72	42%	2030	85.10
Scope 3	1,794.02	25%	2030	1,345.52
Total	1941.58	~28%	2030	1431.11





INNOVATION IN ACTION



GRI 305-5: GHG Emission Reductions

SSC conducts climate action workshops and employee awareness programs focused on energy conservation and emission reduction. The company integrates eco-friendly logistics, fuel-efficient transport, and optimized machinery usage. Continuous monitoring of GHG performance allows SSC to identify improvement opportunities. These actions support national climate goals and demonstrate corporate responsibility toward global climate challenges



GRI 305-6: Ozone-Depleting Substances

SSC does not use ozone-depleting substances in its manufacturing operations, ensuring full compliance with applicable environmental regulations and international conventions. All refrigeration, air-conditioning, and equipment systems utilized by the company are based on non-ODS refrigerants that have low environmental impact. Regular maintenance and inspections are carried out to prevent leaks and ensure safe operation of equipment. Suppliers are also encouraged to provide machinery and consumables that meet environmental safety standards. By eliminating the use of ozone-depleting substances, SSC demonstrates its commitment to protecting the ozone layer and supporting global efforts toward environmental conservation and sustainable industrial practices.

GRI 305-7: NOx, SOx and Other Air Emissions

SSC monitors and controls air emissions, including nitrogen oxides (NOx), sulfur oxides (SOx), and other pollutants generated from fuel consumption and manufacturing activities. Regular maintenance of machinery and vehicles ensures efficient combustion and minimizes emission levels. Emission sources are periodically inspected and performance is reviewed to identify opportunities for improvement. SSC follows all applicable environmental regulations and pollution control standards, ensuring that emissions remain within permissible limits. Preventive measures such as process optimization and responsible fuel usage further support emission reduction. These practices demonstrate SSC's commitment to maintaining air quality and reducing its environmental footprint.



GRI 306-3: Waste Generated

SSC follows structured waste segregation and disposal systems to ensure responsible waste management. Waste materials are categorized into recyclable, hazardous, and non-recyclable streams at the source. Employees receive training on proper waste handling, storage, and disposal methods. Recyclable paper waste is recovered and reused where possible, reducing landfill burden. Hazardous waste is handled as per regulatory guidelines to prevent environmental contamination. Through streamlined waste handling processes, SSC minimizes pollution risks, supports circular economy practices, and strengthens its commitment to sustainable manufacturing.

- Hazardous Waste Generated
- Non-Hazardous Waste Generated
- Recyclable Waste Generated
- Organic / Biodegradable Waste Generated
- E-Waste Generated
- Scrap Waste Generated
- Packaging Waste Generated
- Wastewater / Effluent Generated
- Sludge Generated
- Construction & Demolition Waste



GRI 307- Environmental Compliance

SSC strictly adheres to environmental laws and regulations governing waste disposal, water discharge, and emissions. Regular wastewater quality assessments are conducted to ensure that effluent meets prescribed standards. Documentation such as inspection reports and environmental performance reviews provide evidence of compliance. Employees are trained on legal obligations and environmental safety procedures. There have been no significant environmental non-compliance penalties reported, reflecting SSC's commitment to responsible and lawful operations in the packaging industry

- environmental laws, rules, and regulations issued by central and state authorities.
- Regular renewal of environmental permits such as Consent to Establish (CTE) and Consent to Operate (CTO).
- Periodic environmental audits to ensure adherence to legal and internal standards.
- Monitoring of air emissions from manufacturing processes and control through pollution control equipment.
- Treatment of wastewater through approved effluent treatment systems before discharge or reuse.



SOCIAL





GRI 401: Employment

SSC ensures responsible employment practices by monitoring new employee hires and turnover to maintain workforce stability and operational continuity. Recruitment is conducted fairly, based on skills and equal opportunity principles. The company provides comprehensive benefits to full-time employees, including provident fund, gratuity, health insurance, paid leave, and accident coverage, supporting financial security and well-being. SSC also offers parental leave in accordance with statutory requirements, promoting work-life balance and gender equality. Smooth reintegration processes are in place for employees returning from parental leave. These practices strengthen employee satisfaction, retention, and SSC's commitment to social responsibility and sustainable workforce management.

GRI 402-1: Minimum Notice Periods Regarding Operational Changes

SSC provides advance notice to employees regarding significant operational changes, such as shifts in production schedules or organizational restructuring. Notice periods comply with statutory requirements and internal policies. This approach allows employees to prepare and adapt to changes, minimizing disruption and uncertainty. Transparent communication strengthens employee trust and supports effective labor-management relations.

GRI 403-1: Occupational Health and Safety Management System

SSC prioritizes employee health and safety through structured training programs and workplace safety protocols. Workers are trained in the safe handling of machinery, chemicals, and waste materials. Personal protective equipment (PPE) is provided and mandatory for operational tasks. Emergency preparedness plans, including fire safety and spill response procedures, are implemented. Regular safety drills and awareness programs ensure preparedness for potential hazards. These measures reduce workplace accidents, promote employee well-being, and foster a strong safety culture across the organization.

GRI 403-2: Hazardous and Non - Hazardous Waste

SSC systematically identifies and manages both hazardous and non-hazardous waste to safeguard employee health and protect the environment. All waste streams are properly segregated, clearly labeled, and securely stored in designated areas before being handed over to authorized disposal agencies. Employees receive regular training on safe waste handling practices, use of personal protective equipment, and emergency response procedures for spills or accidents. These structured practices reduce occupational exposure to harmful substances, prevent environmental contamination, and promote a clean workplace. By following regulatory guidelines and maintaining proper documentation, SSC ensures full compliance with health and safety standards while strengthening its commitment to responsible waste management and sustainable operations.





GRI 403-8: Workers Covered by OH&S Management System

All employees and contract workers at SSC are covered under the occupational health and safety management system. Safety procedures apply uniformly across departments and operations. Coverage includes safety training, medical support, and accident prevention measures. This comprehensive approach ensures protection for all workers and promotes a safe workplace culture.

GRI 403-9: Work-Related Injuries

SSC records and monitors work-related injuries to identify trends and prevent recurrence. Corrective actions are taken following any incident, including retraining and equipment improvements. Safety drills and awareness programs aim to reduce accident rates. The company strives for zero lost-time injuries through continuous safety improvements.

GRI 403-10: Work-Related Ill Health

SSC actively monitors occupational health risks and conducts periodic medical checkups to ensure the well-being of all employees. Regular health assessments help in early detection of work-related illnesses and enable timely preventive action. The company implements preventive measures such as ergonomic workplace improvements, proper ventilation, and exposure control systems to minimize physical strain and harmful contact with hazardous substances. Employees affected by occupational illnesses are provided with medical assistance, counseling, and rehabilitation support to aid recovery and reintegration into work. These initiatives promote a healthier workforce, reduce absenteeism, and demonstrate SSC's strong commitment to employee health, safety, and long-term well-being.

GRI 404-1: Training and Education

SSC conducts continuous training programs for employees on environmental protection, energy conservation, water management, and workplace safety. These programs improve employee skills, awareness, and operational efficiency. Training sessions are documented and periodically evaluated for effectiveness. Employees are encouraged to participate in sustainability initiatives and contribute ideas for improvement. This commitment to learning supports personal development, enhances productivity, and strengthens SSC's ESG culture across all departments



GRI 405: Diversity and Equal Opportunity

SSC promotes diversity and equal opportunity across all levels of the organization and ensures that recruitment, training, and promotion are based on merit, skills, and performance without discrimination. The company encourages participation of women and local community members in its workforce and management roles, creating an inclusive and respectful workplace culture. SSC is committed to providing equal pay for equal work irrespective of gender, and remuneration structures are determined by job role, experience, and responsibilities. Regular reviews of salary and benefits ensure fairness and transparency. These practices support workforce morale, reduce inequality, and reflect SSC's commitment to social equity and responsible employment practices.



GRI 406-1: Non-Discrimination

SSC maintains a workplace environment based on fairness, respect, and equal opportunity. Discrimination based on gender, age, religion, or background is strictly prohibited. Recruitment, training, and promotion decisions are merit-based. Awareness programs educate employees on workplace ethics and respectful conduct. The company promotes inclusive practices and a safe environment for all employees. These actions strengthen organizational harmony and uphold human rights principles.

GRI 413-1: Local Community Engagement

SSC contributes to community well-being by ensuring that its operations do not negatively impact surrounding environments and populations. Pollution prevention measures, waste management systems, and emission controls protect local ecosystems. Employee awareness programs promote social responsibility and environmental protection. SSC's sustainable manufacturing approach supports economic development while maintaining harmony with the community. These initiatives reinforce trust and demonstrate SSC's commitment to being a responsible corporate citizen.

GRI 414: Supplier Social Assessment

SSC applies social responsibility criteria when selecting and evaluating suppliers to ensure ethical and compliant supply chain practices. New suppliers are screened for adherence to labor laws, health and safety standards, and human rights requirements before onboarding. Periodic assessments help identify potential social risks such as unsafe working conditions or unfair labor practices. When negative social impacts are identified, SSC works with suppliers to implement corrective actions and improvement plans. This proactive approach strengthens supplier accountability, promotes responsible sourcing, and ensures that SSC's sustainability values are upheld throughout its value chain.

GRI 416-1: Health and Safety of Products

SSC ensures that carton boards and boxes meet customer specifications and quality standards through final inspection reports and quality assurance procedures. Product dimensions, strength, moisture content, and materials are tested before dispatch. Compliance with quality requirements reduces customer risk and ensures product reliability. Safe materials and controlled manufacturing processes support customer safety and satisfaction. These practices reflect SSC's commitment to responsible production and high-quality standards.

HEALTH
AND
SAFETY
AT
WORK



Information Security

GRI 418: Information security

SSC is committed to protecting the confidentiality and security of personal and business information belonging to employees, customers, and stakeholders. The company has implemented access controls, password protection systems, and secure data storage practices to prevent unauthorized access or misuse of information. Regular reviews and awareness programs help employees understand their responsibilities in handling sensitive data. During the reporting period, SSC did not receive any substantiated complaints related to data breaches or loss of customer information. Any suspected incidents are investigated promptly and corrective actions are taken to strengthen information security controls. These measures ensure compliance with data protection requirements and reinforce stakeholder trust.

GRI 419-1: Non-Compliance with Socioeconomic Laws and Regulations

SSC operates in full compliance with all applicable socioeconomic laws and regulations, including labor legislation, taxation requirements, and social welfare obligations. The company maintains internal controls and regular compliance monitoring to ensure adherence to statutory standards and ethical business practices. Policies and procedures are aligned with national legal frameworks, and periodic audits are conducted to identify and address any potential gaps. During the reporting period, SSC recorded no significant cases of non-compliance with socioeconomic laws or regulations. This strong compliance performance reflects SSC's commitment to responsible corporate conduct, transparency, and accountability in all aspects of its operations.





Appendix -1

Sustainability Performance Data – 1st April 2024-31st March 2025

KPI No	KPI	Unit	Measure
1	Materials, chemicals, and waste	Liters	526.92
2	Working conditions	Percentage	100
3	Train employees on energy conservation practices	Percentage	100
4	Discrimination and Harassment	Count	0
5	Provide structured safety training to all employees	Percentage	100
6	Energy consumption and GHGs	kWh	6833.54
7	Total gross Scope 1 GHG emissions	MTCO ₂ e	0.84
8	Total gross Scope 2 GHG emissions (market or location based)	MTCO ₂ e	146.72
9	Total gross Scope 3 GHG emissions	MTCO ₂ e	1794.02
10	Total gross Scope 3 Downstream GHG emissions	MTCO ₂ e	23.25
11	Total gross Scope 3 Upstream GHG emissions	MTCO ₂ e	1770.77
12	Establish and test response plan for water-related emergencies	Count	0
13	Career management and training	Percentage	100
14	Increase reuse of treated wastewater in operations	Percentage	20
15	Water	Liters	31.03
16	Ensure working hours comply with legal limits and overtime regulations	Percentage	100
17	Employee health and safety	Count	0
18	Eliminate discrimination based on gender, caste, religion, age, or disability	Percentage	100
19	Improve employee awareness of cybersecurity risks	Percentage	100
20	Provide ethics and anti-corruption training to employees	Percentage	100
21	Train employees on safe chemical handling procedures	Percentage	100
22	Conduct periodic information security audits and improvements	Count	2
23	Promote adherence to code of conduct and ethical business practices	Percentage	100



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Appendix -3



INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,
Standard Used : ISO 17029:2019 and GRI.
Type of Assurance : Type 2
Web URL : www.bmqrassurance.com
Date : 28th April, 2025



Authorized Representative (Assurer)

Name : S. Elango
Designation : Associate Certified Sustainability Assurance Practitioner
Certificate No : AA1000 (ACSAP) C.N: A09122401
Signature : 