

Mani Agro Chem Pvt Ltd
TRULY MAGNESIUM

MANI AGRO CHEM PVT LTD

Headquarters- Plot No. 36/55, G.R. Nagar, Seelanaickenpatty,
Salem – 636201. Tamil Nadu. India.

Plant 1 - Plot No. 19, SIDCO Ind. Estate,
Mettur RS – 636402, Tamilnadu, India.

Plant 2- Plot No. 20B, SIDCO Ind. Estate,
Mettur RS – 636402, Tamilnadu, India.

Warehouse 1 Tuticorn, Tamilnadu, India.

Warehouse 2 Plot E3, Sipcot, Perundurai, Erode,
Tamilnadu, India.

CORPORATE SUSTAINABILITY REPORT

For the Year 01st April 2025 to 31st March 2026

Form No	: MACPVT LTD/ESG/F-620
Issue No	: 02
Rev No	: 00
Date	: 15th April, 2026

Prepared By:

Sudha
Director

Mani Agro Chem Pvt. Ltd. MC Salem-636 201.

Approved By:

Prem Mani
Director

About Us

Mani Agro Chem Private Limited has established itself as a leading manufacturer and exporter of Magnesium Sulphate Heptahydrate, renowned for its quality and reliability. Under the vision of our experienced leadership team, we have grown steadily by embracing innovation, cutting-edge technology, and a customer-centric approach.

At Mani Agro Chem, Quality Assurance (QA) and Quality Control (QC) are integral processes that uphold our commitment to excellence and credibility. We continually seek to meet and exceed customer expectations by providing premium products and ensuring timely delivery, earning trust and recognition in the global market.

Our philosophy is built on clean, ethical business practices, continuous learning, and a drive to seek solutions rather than excuses. With a focus on consistent improvement, Mani Agro Chem has become a trusted partner for clients worldwide, delivering products and services that set benchmarks for quality and reliability.



2

Managing Director Message On Sustainability Report



At MACPVT LTD, sustainability is a fundamental part of our vision for responsible growth and long-term value creation. As a leading manufacturer and exporter of Magnesium Sulphate and Magnesium Oxide, we are committed to delivering high-quality products while minimizing our environmental footprint and creating positive social impact.

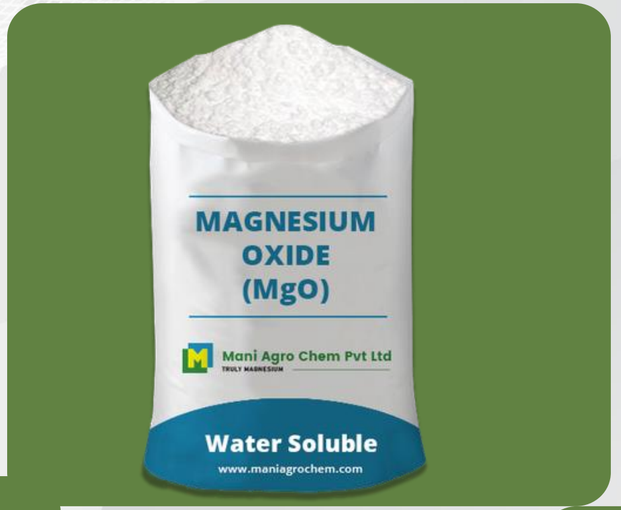
This Sustainability Report reflects our commitment to Environmental, Social, and Governance (ESG) principles. We continue to improve energy efficiency, reduce emissions, conserve natural resources, strengthen workplace health and safety, and uphold ethical business practices across our operations and supply chain.

Our employees, customers, suppliers, and communities remain at the heart of our progress. Through innovation, compliance, and continuous improvement, we aim to build a resilient and sustainable organization that contributes to the United Nations Sustainable Development Goals.
I sincerely thank all our stakeholders for their trust, partnership, and dedication in supporting MACPVT LTD's sustainability journey toward a greener and more responsible future.

Managing Director MACPVT LTD

Our Products





MAGNESIUM OXIDE (MGO)

MAGNESIUM SUPHATE HEPTAHYDRATE (MGSO47H20)







Mani Agro Chem Endeavor to provide a high-quality product at a very competitive price. We are committed to on-time delivery and customer service through dedication and excellence. We keep on evolving and becoming a better version of our self with hard work and constant innovation. Best Quality and On-time delivery is the prime motive at Mani Agro Chem.

To be a competitive leader and trustworthy partner in the international market along with ethical behavior and professional act which will end up always in a win-win situation.



Infrastructure







We are currently producing 50000 MT /Annum and have a capacity up to the production of 75000 MT /Annum. The production could be expanded up to One Lakh MT / Annum. We have a dedicated warehouse around ports for packing and storing of produced goods to facilitate shipments.

Well, spacious godown at the manufacturing place helps to store the finished products ready to dispatch. The company has excellent infrastructure facility like a well-equipped laboratory with enough instruments for the needed analysis of the finished products.
Our sophisticated infrastructure coupled with scrupulous efforts of our workforce has enabled us to improve the quality of chemicals and meet out the demands of the customers.We have our own logistics to transport the raw material from the mines and deliver the finished product to the port for shipping by which we ensure on-time delivery always.

OUR STRENGTHS



On-time Delivery
On-time delivery is the prime motive at Mani Agro Chem



Strong Business Relationship
We build strong business relationships by fostering collaborative, mutually beneficial partnerships





Well known for our quality and customer service globally



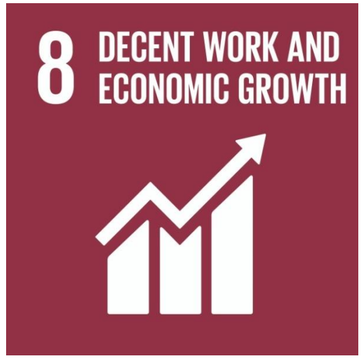
Expertise in global exports
With vast expertise in global exports, our team is a trusted partner in international trade.

Sustainable Development Goal















Mani Agro Chem Pvt Ltd
TRULY MAGNESIUM

Introduction to Sustainability Report

MACPVT LTD is proud to present its Sustainability Report, highlighting our commitment to responsible manufacturing and sustainable business practices. As an Indian manufacturer and exporter of Magnesium Sulphate and Magnesium Oxide, we recognize our responsibility to create long-term value while protecting the environment, supporting our employees, and maintaining strong corporate governance.This report outlines our Environmental, Social, and Governance (ESG) initiatives, achievements, and future commitments. We focus on improving energy and resource efficiency, reducing emissions and waste, ensuring occupational health and safety, promoting ethical business conduct, and complying with all applicable legal and regulatory requirements.

Sustainability is integrated into our daily operations and decision-making processes. Through continuous improvement, innovation, and stakeholder engagement, we aim to enhance operational excellence and contribute to the United Nations Sustainable Development Goals (SDGs). This report reflects our dedication to transparency, accountability, and building a resilient and sustainable future for all stakeholders.







CSR Activities - CSR Activities Undertaken In The Year 2025-26

- Released funds of about Rs.15 lakhs to Annai Jeevarathna charitable trust
- Released fund of about Rs.5 lakhs to diabetes international research educaction and charitable trust.





➢ ISO Certifications

MACPVT LTD has implemented and maintained an Integrated Management System certified to ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health & Safety Management). These certifications strengthen operational excellence in the manufacturing and export of magnesium sulphate and magnesium oxide by ensuring consistent product quality, environmental protection, pollution prevention, resource efficiency, regulatory compliance, and safe working conditions. Through systematic risk assessment, employee training, performance monitoring, internal audits, and continual improvement programs, the company enhances customer satisfaction, reduces environmental impacts, minimizes workplace risks, and supports its ESG commitments and sustainable business growth.







Statement of Use (GRI 1-5)

This report is prepared in accordance with GRI standards (2021) for the reporting Period

01st April 2025 to 31st March 2026.









GRI 2: General Disclosures

Organizational Details: GRI 2-1

Legal Name	**: MANI AGRO CHEM PVT LTD**
Nature of ownership and legal form	: PVT LTD
Location of its headquarters	: **Headquarters**- Plot No. 36/55, G.R. Nagar, Seelanaickenpatty, Salem – 636201. Tamil Nadu. India. **Plant 1** - Plot No. 19, SIDCO Ind. Estate, Mettur RS – 636402, Tamilnadu, India. **Plant 2**- Plot No. 20B, SIDCO Ind. Estate, Mettur RS – 636402, Tamilnadu, India. **Warehouse 1** Tuticorn, Tamilnadu, India. **Warehouse 2** Plot E3, Sipcot, Perundurai, Erode, Tamilnadu, India.
Country of operation	: India

For the period: 01st April 2025 to 31st March 2026

GRI 2-1: Organizational Details

MANI AGRO CHEM PRIVATE LIMITED is an Indian chemical manufacturing company located in Salem, Tamil Nadu. The organization manufactures magnesium-based products and operates manufacturing facilities supporting domestic and export markets. The company employs a structured workforce and management team responsible for production, quality, environmental performance, occupational health and safety, and ESG governance.

GRI 2-23: Policy Commitments

MACPVT maintains policy commitments addressing responsible business conduct, labor rights, employee health and safety, environmental protection, energy and emissions management, water stewardship, anti-discrimination, harassment prevention, grievance management, and sustainable resource utilization. These commitments support legal compliance, ethical operations, human rights protection, and continuous improvement across organizational activities.

GRI 3-2: List of Material Topics

Material topics identified by MACPVT include energy and emissions management, water stewardship, pollution prevention, sustainable resource management, workplace health and safety, employee welfare, career development, labor rights, diversity and inclusion, anti-discrimination, grievance management, ethical governance, climate action, responsible sourcing, and regulatory compliance.
MACPVT KPI Targets 2026

GRI 2-6 – Activities, Value Chain and Business Relationships

Each material topic is managed through documented policies, measurable KPIs, assigned responsibilities, employee training, performance monitoring, corrective actions, and management reviews. Progress is evaluated through annual ESG objectives and independently assured performance indicators covering environmental, social, and governance performance areas to ensure continual improvement.

GRI 2-29: Stakeholder Engagement

The company engages employees, customers, suppliers, regulatory authorities, local communities, shareholders, and business partners through communication, performance reviews, training programs, grievance mechanisms, compliance processes, and sustainability initiatives. Stakeholder concerns and expectations are considered during policy development, ESG planning, operational decision-making, and continuous improvement activities.

GRI 3-3: Management of Material Topics

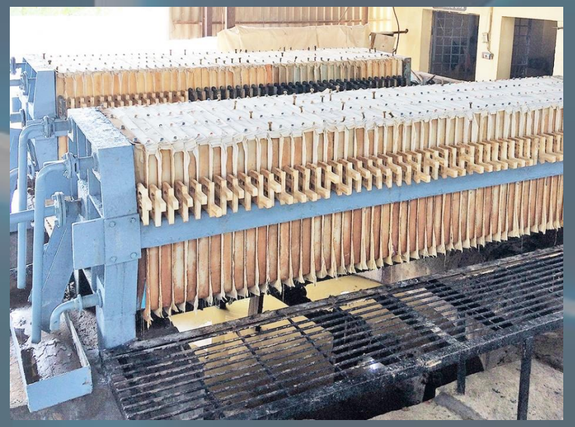
Each material topic is managed through documented policies, measurable KPIs, assigned responsibilities, employee training, performance monitoring, corrective actions, and management reviews. Progress is evaluated through annual ESG objectives and independently assured performance indicators covering environmental, social, and governance performance areas to ensure continual improvement.

GRI 2-9: Governance Structure

The governance structure consists of Directors, senior management, departmental heads, and designated ESG responsibility owners. Governance oversight covers environmental management, occupational health and safety, employee welfare, compliance, ethics, risk management, and sustainability performance. ESG-related KPIs are assigned to responsible managers, including HR Managers, Safety Officers, and Environmental Management Representatives

GRI 3-1: Process to Determine Material Topics

MACPVT identifies sustainability-related impacts through regular assessment of business operations, environmental aspects, workforce requirements, stakeholder expectations, compliance obligations, and supply chain activities. Materiality considerations include energy consumption, emissions, water use, waste management, occupational health and safety, labor rights, employee development, ethical conduct, and community responsibility.



GRI 3-3: Management of Material Topics

Most Material Environmental Topics

- ❖Energy Consumption & Efficiency
- ❖Greenhouse Gas (GHG) Emissions
- ❖Air Emissions & Dust Control
- ❖Water Consumption & Conservation
- ❖Wastewater Management
- ❖Hazardous Chemical Management
- ❖Solid & Hazardous Waste Management
- ❖Resource Efficiency & Raw Material Use
- ❖Climate Change Risk & Adaptation
- ❖Pollution Prevention & Environmental Compliance

Most Material Social Topics

- ❖Occupational Health & Safety
- ❖Employee Training & Skill Development
- ❖Fair Wages & Employee Benefits
- ❖Equal Opportunity & Diversity
- ❖Prevention of Harassment (POSH)
- ❖Employee Engagement & Well-being
- ❖Human Rights & Ethical Labour Practices
- ❖Local Community Engagement
- ❖Customer Health & Product Safety
- ❖Supplier Social Responsibility

Most Material Governance Topics

- ❖Business Ethics & Code of Conduct
- ❖Anti-Corruption & Anti-Bribery
- ❖ESG Governance & Board Oversight
- ❖Regulatory & Legal Compliance
- ❖Risk Management
- ❖Information Security & Data Privacy
- ❖Whistleblower & Grievance Mechanism
- ❖Supply Chain Governance
- ❖Transparent Reporting & Disclosure
- ❖Internal Audit & Corporate Accountability

Mani Agro Chem Pvt Ltd
TRULY MAGNESIUM

GOVERNANCE



GRI 201-1: Direct Economic Value Generated and Distributed

MACPVT creates economic value through manufacturing and distribution of magnesium-based products while supporting employment, supplier development, operational investments, taxes, employee compensation, and community contributions. Sustainable business growth enables value generation for shareholders, employees, customers, suppliers, and local economies while maintaining responsible operational practices and long-term business resilience.

GRI 201-4: Financial Assistance Received from Government

MACPVT complies with all applicable legal and regulatory requirements. Any government assistance, incentives, subsidies, or benefits received are utilized responsibly to support operational efficiency, environmental improvements, business development, and regulatory compliance. Financial support is managed transparently and aligned with applicable statutory requirements and organizational objectives.

GRI 203-1: Infrastructure Investments and Services Supported

MACPVT contributes to economic development through investments in manufacturing infrastructure, environmental management systems, occupational health and safety programs, employee training initiatives, resource efficiency projects, and operational improvements. These investments strengthen business performance, support workforce development, and contribute positively to regional industrial growth and sustainability..

GRI 201-2: Financial Implications of Climate Change

Climate-related risks such as energy costs, resource availability, regulatory requirements, and environmental compliance may influence operational expenses and business continuity. MACPVT addresses these challenges through energy efficiency initiatives, emissions management, resource conservation, pollution prevention programs, and sustainability investments that support long-term operational resilience and environmental performance.

GRI 202-1: Entry-Level Wage Compared to Minimum Wage

MACPVT is committed to fair compensation practices and compliance with applicable labor regulations. Employee remuneration is designed to meet or exceed statutory wage requirements while supporting workforce welfare, employee retention, equal opportunity, and sustainable economic growth. Compensation structures are reviewed periodically to maintain competitiveness and fairness.

GRI 203-2: Significant Indirect Economic Impacts

The company generates indirect economic benefits through employment creation, local procurement, supplier engagement, employee development, infrastructure utilization, and industrial growth. Sustainable business practices help strengthen local supply chains, improve workforce capabilities, encourage responsible manufacturing, and support broader economic development within the regions where the company operates.

GRI 201-3: Defined Benefit Plan Obligations

MACPVT supports employee welfare through health insurance coverage, workplace safety programs, medical checkups, employee development initiatives, and performance management systems. Employee benefits are designed to improve workforce well-being, retention, engagement, productivity, and compliance with applicable labor regulations while fostering a positive and supportive work environment.

GRI 202-2: Local Hiring of Senior Management

The organization promotes local employment and leadership development by providing career advancement opportunities and management development programs. Local recruitment supports regional economic growth, strengthens stakeholder relationships, enhances organizational understanding of local business conditions, and contributes to long-term workforce sustainability.



GRI 204-1: Proportion of Spending on Local Suppliers

MACPVT supports local supplier participation whenever commercially and technically feasible. Local procurement strengthens regional economic development, reduces transportation impacts, improves supply chain responsiveness, supports community businesses, and contributes to sustainable sourcing objectives. Supplier relationships are developed through quality, reliability, compliance, and responsible business expectations.

GRI 205-3: Confirmed Incidents of Corruption

MACPVT LTD maintains governance controls, documented procedures, internal monitoring systems, grievance mechanisms, and management oversight to prevent corruption and unethical conduct. During 2025–26, 0 confirmed incidents of corruption, bribery, fraud, or unethical business conduct were reported, demonstrating the effectiveness of governance controls and ethical business management practices.

GRI 205-1: Operations Assessed for Corruption Risks

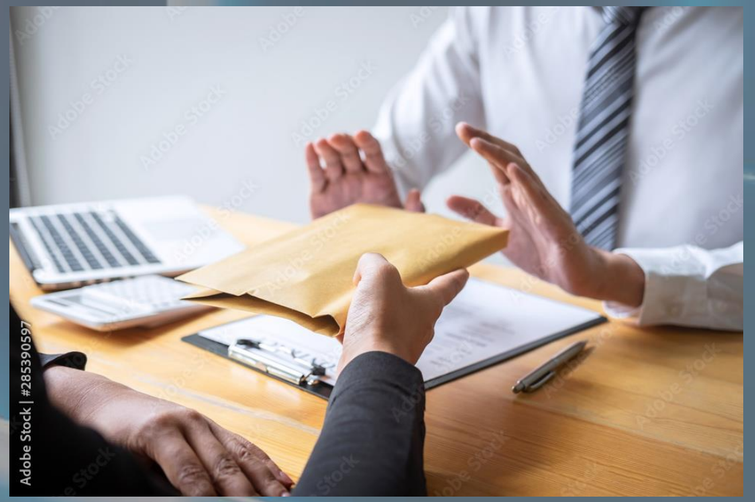
MACPVT LTD conducts periodic governance reviews, internal controls assessments, compliance evaluations, supplier monitoring, and stakeholder feedback reviews to identify corruption and ethical business risks across operations. During 2025–26, 100% of key operational functions were covered under governance and compliance monitoring activities, strengthening transparency, accountability, and risk mitigation throughout the organization

GRI 206-1: Legal Actions for Anti-Competitive Behaviour

MACPVT LTD is committed to fair competition, ethical business practices, transparent procurement, responsible customer engagement, and legal compliance. Governance systems support responsible decision-making and regulatory adherence. During 2025–26, 0 legal actions related to anti-competitive behaviour, anti-trust violations, or monopoly practices were recorded, reflecting strong compliance and business integrity performance.

GRI 205-2: Anti-Corruption Communication and Training

MACPVT LTD promotes ethical conduct through documented governance procedures, employee communication programs, ESG awareness initiatives, and compliance requirements. During 2025–26, 95% employee awareness and engagement on ESG and governance requirements was achieved, ensuring employees understand anti-corruption expectations, reporting responsibilities, ethical business conduct standards, and regulatory compliance obligations.



Mani Agro Chem Pvt Ltd
TRULY MAGNESIUM

ENVIRONMENT



GRI 301-1: Materials Used by Weight or Volume

MACPVT utilizes raw materials, process chemicals, packaging materials, and auxiliary inputs in the production of Magnesium Sulphate and Magnesium Oxide. Sustainable resource management is governed through the Materials Management Policy. During 2025–26, waste sent to landfill totaled 10,752.62 liters, supporting resource efficiency monitoring and material optimization initiatives.

GRI 301-2: Recycled Input Materials Used

The company promotes circular economy practices through material recovery, reuse, and responsible resource utilization. Sustainable procurement and waste minimization programs support increased use of recycled materials where technically feasible. Resource efficiency initiatives contribute to reduced environmental impacts, lower disposal requirements, and improved sustainability performance across manufacturing operations..

GRI 301-3: Reclaimed Products and Packaging Materials

MACPVT encourages reuse and recycling of packaging materials and production-related resources. Packaging recovery and responsible waste segregation practices help divert waste from landfill disposal. Material reclamation initiatives support circular economy objectives, reduce virgin material demand, improve operational efficiency, and strengthen environmental sustainability throughout the product lifecycle.

GRI 302-1: Energy Consumption Within the Organization

Energy consumption is monitored under the Energy and Emissions Management Policy. During 2025–26, total energy consumption was 663,598 kWh. Energy is utilized across manufacturing processes, utilities, equipment, and support operations. Continuous improvement programs focus on energy efficiency, operational optimization, and reduction of greenhouse gas emissions.



GRI 302-2: Energy Consumption Outside the Organization

The company evaluates indirect energy consumption associated with purchased materials, transportation, logistics, and outsourced activities. Supply chain engagement and transportation efficiency initiatives support reduced energy demand beyond organizational boundaries. MACPVT encourages responsible energy practices throughout its value chain to improve environmental performance and sustainability outcomes.



GRI 302-3: Energy Intensity

MACPVT tracks energy performance indicators to evaluate operational efficiency and identify improvement opportunities. Based on total energy consumption of 663,598 kWh, energy intensity assessments are conducted to support process optimization, resource conservation, cost reduction, and achievement of environmental sustainability targets across manufacturing operations.

GRI 302-4: Reduction in Energy Consumption

Energy reduction initiatives include employee awareness programs, equipment maintenance, process optimization, efficient lighting, and operational controls. 95% employee participation in energy awareness programs supports conservation efforts. These initiatives contribute to reduced energy demand, improved efficiency, lower operating costs, and enhanced environmental performance.

GRI 302-5: Reductions in Energy Requirements of Products and Services

The company continuously improves manufacturing efficiency to reduce energy requirements associated with production activities. Process improvements, equipment optimization, and workforce engagement contribute to energy conservation. Sustainable production practices support lower environmental impacts, improved resource utilization, and alignment with organizational energy and climate commitments.

GRI 303-3: Water Withdrawal

Water is utilized for manufacturing, sanitation, utility operations, and process requirements. Total monitored water consumption and discharge management activities are tracked through the Water Management Policy. During 2025–26, water-related quantity monitored was 13,076.25 m^3, supporting responsible water resource management.

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

Under the Energy and Emissions Management Policy, MACPVT monitors direct greenhouse gas emissions from fuel combustion and operational activities. During 2025–26, total Scope 1 emissions were 11.36 $MTCO_2e$. Emissions reduction efforts focus on energy efficiency, process optimization, and operational improvements supporting climate action objectives.

GRI 303-1: Interactions with Water as a Shared Resource

Water stewardship is integrated into operational management through conservation, monitoring, and risk awareness programs. MACPVT recognizes water as a shared resource and promotes responsible usage across operations. Employee engagement supports water sustainability, with 93% workforce awareness on water risk issues during the reporting period.

GRI 303-4: Water Discharge by Destination

Water discharge is managed through established environmental controls and compliance mechanisms. Wastewater treatment, monitoring, and reporting processes ensure responsible discharge management. During the reporting period, water discharge-related quantities totaled 13,076.25 m^3. No untreated discharge incidents were reported, maintaining environmental protection objectives.

GRI 305-4: GHG Emissions Intensity

MACPVT evaluates greenhouse gas emissions intensity to assess environmental performance and operational efficiency. With Scope 1 emissions of 11.36 $MTCO_2e$ and energy consumption of 663,598 kWh, management tracks emissions performance indicators to identify opportunities for further carbon reduction and sustainable growth.

GRI 303-2: Management of Water Discharge-Related Impacts

The organization manages wastewater and discharge-related impacts through monitoring systems, pollution prevention measures, and regulatory compliance programs. During 2025–26, water-related pollution quantity was 13,076.25 m^3. Strict operational controls ensure effective wastewater management and protection of surrounding environmental resources.

GRI 303-5: Water Consumption

MACPVT continuously monitors water use and implements conservation measures to improve efficiency. During 2025–26, water consumption-related quantity was 13,076.25 m^3. Water stewardship initiatives, employee awareness programs, and operational controls support sustainable resource utilization and long-term water management objectives.

GRI 305-5: Reduction of GHG Emissions

The company implements energy efficiency programs, employee engagement initiatives, equipment optimization, and operational improvements to reduce greenhouse gas emissions. 95% employee participation in energy awareness programs supports emissions reduction objectives. Continuous improvement measures contribute to lower carbon impacts and enhanced environmental sustainability performance.

Mani Agro Chem Pvt Ltd
TRULY MAGNESIUM



SOCIAL

GRI 401-1: New Employee Hires and Employee Turnover

MACPVT LTD promotes fair employment practices and workforce stability through equal opportunity recruitment, employee engagement, and career development programs. During 2025–26, the company maintained a workforce of 11 employees. achieved 95% employee participation in engagement surveys, demonstrating strong employee involvement, retention, communication, and organizational commitment.

GRI 402-1: Minimum Notice Periods Regarding Operational Changes

MACPVT LTD maintains transparent communication with employees regarding organizational or operational changes. Employees are informed through management meetings, notices, and direct communication channels. recorded 95% employee participation in engagement surveys during 2025–26, reflecting active communication, consultation, workforce involvement, and strong labor-management relations.

GRI 403-10: Work-Related Ill Health

The company promotes employee health through medical examinations, health insurance, occupational health monitoring, and workplace wellness initiatives. During 2025–26, achieved 100% employee medical checkup coverage, supporting early identification of health risks and maintaining a healthy, productive, and safe workforce across operations.

GRI 401-2: Benefits Provided to Full-Time Employees

MACPVT LTD provides comprehensive employee benefits including health insurance, social security coverage, annual health checkups, safety training, career development programs, and workplace welfare initiatives. During 2025–26, achieved 100% employee health insurance coverage, while KPI 13 achieved 100% annual medical checkup coverage, supporting workforce wellbeing and productivity.

GRI 403-8: Workers Covered by Occupational Health & Safety Management System

MACPVT LTD operates an ISO 45001-certified Occupational Health and Safety Management System covering all employees and operational activities. During 2025–26, achieved 100% emergency response training participation, achieved 100% annual medical checkup coverage, and achieved 100% health insurance coverage, ensuring comprehensive worker protection.

GRI 404-1: Average Hours of Training per Employee

MACPVT LTD operates an ISO 45001-certified Occupational Health and Safety Management System covering all employees and operational activities. During 2025–26, achieved 100% emergency response training participation, achieved 100% annual medical checkup coverage, and achieved 100% health insurance coverage, ensuring comprehensive worker protection.

GRI 401-3: Parental Leave

MACPVT LTD complies with applicable labor laws regarding maternity and parental leave provisions. Employees are supported through fair employment practices, social security benefits, and flexible workplace arrangements where applicable. During 2025–26, the company maintained employee welfare programs covering 100% of employees through health insurance and workplace support initiatives.

GRI 403-9: Work-Related Injuries

MACPVT LTD prioritizes workplace safety through hazard identification, PPE monitoring, emergency preparedness, safety inspections, and employee training programs. During 2025–26, recorded 0 reportable workplace incidents, and recorded 0 chemical-related injury incidents, demonstrating the effectiveness of the company’s occupational health and safety management practices.

GRI 404-2: Programs for Skill Upgrading and Transition Assistance

The company provides career development initiatives, customized learning programs, mentoring support, performance reviews, and role-specific training opportunities. During 2025–26, achieved 100% participation in career development programs, achieved 100% annual performance reviews, and achieved 100% customized learning implementation, enhancing workforce capability and career growth.

GRI 404-3: Employees Receiving Regular Performance Reviews

MACPVT LTD conducts structured annual performance evaluations to support employee development, succession planning, and organizational performance improvement. During 2025–26, KPI 5 achieved 100% employee performance review coverage, ensuring all employees receive transparent feedback, development opportunities, and performance-based career progression support.

GRI 405-1: Diversity of Governance Bodies and Employees

MACPVT LTD promotes equal employment opportunities, fair recruitment practices, diversity, and inclusion across all business activities. The company maintained a workforce of 11 employees during 2025–26 and supports diversity through non-discrimination policies, employee engagement initiatives, career development programs, and transparent management practices that foster an inclusive workplace culture.

GRI 405-2: Ratio of Basic Salary and Remuneration by Gender

The company provides equal remuneration based on job responsibilities, qualifications, skills, and performance without discrimination based on gender or other protected characteristics. MACPVT LTD is committed to fair compensation practices, equal opportunity employment, and compliance with labor regulations to ensure an equitable workplace for all employees.

GRI 406-1: Incidents of Discrimination and Corrective Actions Taken

MACPVT LTD maintains a zero-tolerance approach toward discrimination, harassment, and unfair treatment. During 2025–26, KPI 20 recorded 0 reported incidents of discrimination and harassment, while KPI 22 recorded 0 hostile workplace incidents, demonstrating the effectiveness of workplace equity policies, grievance mechanisms, employee awareness programs, and management oversight.

GRI 408-1: Operations and Suppliers at Significant Risk for Child Labor

MACPVT LTD strictly prohibits child labor throughout its operations and supply chain. Recruitment practices include age verification, legal compliance checks, and responsible employment procedures. During 2025–26, the company reported 0 incidents related to child labor, maintaining full compliance with labor regulations, ethical standards, and human rights commitments.

GRI 409-1: Operations and Suppliers at Significant Risk for Forced Labor

MACPVT LTD maintains policies prohibiting forced labor, bonded labor, involuntary employment, and human trafficking. Employment relationships are voluntary and supported through transparent contracts and legal compliance requirements. During 2025–26, the company identified 0 forced labor incidents, reinforcing its commitment to ethical employment practices and human rights protection.

GRI 412-1: Operations Subject to Human Rights Reviews

MACPVT LTD integrates human rights principles into workplace management, employee welfare, safety programs, grievance mechanisms, and employment practices. Human rights considerations are incorporated into ESG initiatives and operational reviews. During 2025–26, KPI 1 achieved 100% employee health insurance coverage, supporting worker wellbeing and fundamental labor rights.

GRI 412-2: Employee Training on Human Rights Policies

The company promotes awareness of employee rights, workplace respect, anti-discrimination requirements, grievance mechanisms, and ethical conduct through employee communication and training initiatives. During 2025–26, KPI 21 achieved 100% grievance resolution within defined timelines, demonstrating strong employee protection systems and commitment to human rights principles.

GRI 412-3: Significant Investment Agreements Including Human Rights Clauses

MACPVT LTD promotes ethical business conduct and responsible procurement practices through supplier evaluations, stakeholder engagement, and governance controls. Human rights expectations are communicated through company policies and responsible sourcing initiatives to ensure suppliers and business partners align with labor rights, ethical conduct, and sustainability requirements.

GRI 413-1: Operations with Local Community Engagement Programs

MACPVT LTD supports local communities through employment generation, environmental stewardship, stakeholder engagement, responsible manufacturing practices, and sustainable economic development. Community interests are considered through environmental management initiatives, regulatory compliance, and responsible business operations that contribute positively to local economic and social wellbeing.

GRI 413-2: Operations with Significant Actual and Potential Negative Impacts on Local Communities

The company regularly monitors operational impacts related to environmental performance, workplace safety, and regulatory compliance. During 2025–26, KPI 15 recorded 0 water pollution incidents, KPI 9 recorded 0 reportable spill incidents, and KPI 11 recorded 0 reportable workplace incidents, minimizing community-related risks and impacts.

GRI 414-1: New Suppliers Screened Using Social Criteria

MACPVT LTD evaluates suppliers based on sustainability, worker welfare, legal compliance, ethical conduct, safety performance, and responsible sourcing practices. Supplier performance reviews encourage continuous improvement throughout the supply chain. These assessments help strengthen responsible procurement, ESG alignment, and social accountability among suppliers.

GRI 414-2: Negative Social Impacts in the Supply Chain and Actions Taken

The company monitors supplier performance and addresses identified social concerns through communication, evaluation, corrective actions, and responsible sourcing requirements. Suppliers are encouraged to improve labor practices, employee welfare, workplace safety, and compliance standards. No significant social violations were reported during 2025–26.

GRI 416-1: Assessment of Health and Safety Impacts of Products and Services

MACPVT LTD conducts chemical analysis, quality verification, laboratory testing, and product compliance assessments for Magnesium Sulphate and Magnesium Oxide products. Product safety, purity, and specification compliance are verified through documented procedures to ensure customer health, product quality, and regulatory compliance.

GRI 416-2: Incidents of Non-Compliance Concerning Health and Safety Impacts

The company maintains stringent product quality controls, testing protocols, and compliance systems to prevent health and safety issues. During 2025–26, no significant incidents of non-compliance related to product health and safety requirements were reported, demonstrating the effectiveness of product stewardship and quality assurance processes.

GRI 418-1: Substantiated Complaints Concerning Customer Privacy and Data Breaches

MACPVT LTD maintains information security controls, backup systems, document management procedures, and restricted access to sensitive business information. During 2025–26, no substantiated complaints related to customer privacy breaches, information security failures, or unauthorized disclosure of confidential information were reported.

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

MACPVT LTD is committed to compliance with labor laws, environmental regulations, business ethics requirements, occupational health and safety obligations, and governance standards. During 2025–26, the company reported 0 significant violations of socioeconomic laws or regulations, demonstrating effective compliance management and responsible business conduct.





Sustainability Performance Data

01st April 2025 to 31st March 2026

Mani Agro Chem Pvt Ltd
TRULY MAGNESIUM

KPI No	Topic	Commitment	KPI	Unit	Measure (FY 2025-26)
KPI 1	Labor Rights Protection	Ensure employee welfare through comprehensive healthcare coverage and workplace protection.	Labor Covered Under Health Insurance	%	100
KPI 2	Working Time Management	Maintain effective time-tracking systems and labor law compliance.	Employee Time-Tracking Compliance	%	100
KPI 3	Employee Engagement	Strengthen workforce participation and communication.	Employee Participation in Engagement Surveys	%	95
KPI 4	Employee Development Programs	Support career growth and long-term talent development.	Employees Participating in Career Development Programs	%	100
KPI 5	Performance Management	Conduct transparent and consistent annual employee evaluations.	Employees Receiving Annual Performance Reviews	%	100
KPI 6	Learning and Development	Deliver customized learning programs aligned with employee roles.	Customized Training Modules	%	100
KPI 7	Climate Change and Carbon Management	Reduce direct greenhouse gas emissions through operational efficiency.	Total Gross Scope 1 GHG Emissions	$MTCO_2e$	11.36
KPI 8	Energy Awareness	Increase employee participation in energy conservation initiatives.	Employee Participation in Energy Programs	%	95
KPI 9	Chemical Spill Prevention	Prevent accidental releases and ensure safe chemical handling.	Reportable Spill Incidents	Count	0
KPI 10	Energy Consumption and GHGs	Improve energy efficiency across manufacturing operations.	Total Energy Consumption	kWh	663,598
KPI 11	Occupational Health and Safety	Maintain a safe workplace and prevent injuries.	Reportable Health & Safety Incidents	Count	0
KPI 12	Emergency Preparedness	Ensure workforce readiness through emergency response training.	Employees Trained in Emergency Drills	%	100
KPI 13	Employee Health and Well-being	Promote preventive healthcare and occupational health management.	Employees Receiving Annual Medical Checkups	%	100
KPI 14	Sustainable Water Management	Conserve water resources and reduce environmental impacts.	Water Consumption / Water Pollution Quantity	m^3	13,076.25
KPI 15	Pollution Prevention	Eliminate untreated wastewater discharge incidents.	Water Pollution Incidents	Count	0
KPI 16	Water Risk Awareness	Increase workforce awareness regarding water stewardship.	Employees Trained on Water Risk Issues	%	93
KPI 17	Sustainable Resource Management	Reduce landfill waste through reuse, recycling, and recovery initiatives.	Waste to Landfill	Liters	10,752.62
KPI 18	Chemical Handling Safety	Strengthen employee competency in hazardous material management.	Employees Trained in Chemical Handling	%	95
KPI 19	Occupational Hazard Prevention	Prevent injuries associated with chemical exposure.	Chemical-Related Injury Incidents	Count	0
KPI 20	Workplace Equity Protection	Maintain a discrimination-free and harassment-free workplace.	Reported Discrimination and Harassment Incidents	Count	0
KPI 21	Employee Grievance Resolution	Resolve employee concerns promptly and transparently.	Complaints Resolved Within Defined Timeframe	%	100
KPI 22	Respectful Workplace Culture	Prevent hostile workplace behavior through awareness and accountability.	Hostile Workplace Incidents	Count	0
KPI 23	Anti-Bribery and Corruption	Maintain ethical business practices and prevent bribery through transparency, employee awareness, and effective controls.	Number of Bribery Incidents	Count	0
KPI 24	Cybersecurity and Data Protection	Protect company information and digital systems through regular security assessments, timely updates, and access controls.	Number of Critical Cybersecurity Vulnerabilities	Count	0

GRI INDEX

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

GRI No	Content	Page No
GRI 1-5	**Foundational Standards**	
GRI 1-5	Statement of Use	12
GRI 2	**General Disclosures**	
GRI 2-1	Organizational Details	13
GRI 2-6	Activities, Value Chain and Business Relationships	14
GRI 2-9	Governance Structure	14
GRI 2-23	Policy Commitments	14
GRI 2-29	Stakeholder Engagement	14
GRI 3	**Material Topics**	
GRI 3-1	Process to Determine Material Topics	14
GRI 3-2	List of Material Topics	14
GRI 3-3	Management of Material Topics	14-15
GRI 201	**Economic Performance**	
GRI 201-1	Direct Economic Value Generated and Distributed	17
GRI 201-2	Financial Implications of Climate Change	17
GRI 201-3	Defined Benefit Plan Obligations	17
GRI 201-4	Financial Assistance Received from Government	17
GRI 202	**Market Presence**	
GRI 202-1	Entry-Level Wage Compared to Minimum Wage	17
GRI 202-2	Local Hiring of Senior Management	17
GRI 203	**Indirect Economic Impacts**	
GRI 203-1	Infrastructure Investments and Services Supported	17
GRI 203-2	Significant Indirect Economic Impacts	17
GRI 204	**Procurement Practices**	
GRI 204-1	Proportion of Spending on Local Suppliers	18

GRI No	Content	Page No
GRI 205	**Anti-Corruption**	
GRI 205-1	Operations Assessed for Corruption Risks	18
GRI 205-2	Anti-Corruption Communication and Training	18
GRI 205-3	Confirmed Incidents of Corruption	18
GRI 206	**Anti-competitive Behavior**	
GRI 206-1	Legal Actions for Anti-Competitive Behaviour	18
GRI 301	**Materials**	
GRI 301-1	Materials Used by Weight or Volume	20
GRI 301-2	Recycled Input Materials Used	20
GRI 301-3	Reclaimed Products and Packaging Materials	20
GRI 302	**Energy**	
GRI 302-1	Energy Consumption Within the Organization	20
GRI 302-2	Energy Consumption Outside the Organization	20
GRI 302-3	Energy Intensity	20
GRI 302-4	Reduction in Energy Consumption	20
GRI 302-5	Reductions in Energy Requirements of Products and Services	21
GRI 303	**Water and Effluents**	
GRI 303-1	Interactions with Water as a Shared Resource	21
GRI 303-2	Management of Water Discharge-Related Impacts	21
GRI 303-3	Water Withdrawal	21
GRI 303-4	Water Discharge by Destination	21
GRI 303-5	Water Consumption	21
GRI 305	**Emissions**	
GRI 305-1	Direct (Scope 1) GHG Emissions	21

GRI INDEX

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

GRI No	Content	Page No
GRI 305-4	GHG Emissions Intensity	21
GRI 305-4	GHG Emissions Intensity	21
GRI 305-5	Reduction of GHG Emissions	21
GRI 401	**Employment**	
GRI 401-1	New Employee Hires and Employee Turnover	23
GRI 401-2	Benefits Provided to Full-Time Employees	23
GRI 401-3	Parental Leave	23
GRI 402	**Labor/Management Relations**	
GRI 402-1	Minimum Notice Periods Regarding Operational Changes	23
GRI 403	**Occupational Health & Safety**	
GRI 403-8	Workers Covered by Occupational Health & Safety Management System	23
GRI 403-9	Work-Related Injuries	23
GRI 403-10	Work-Related Ill Health	23
GRI 404	**Training and Education**	
GRI 404-1	Average Hours of Training per Employee	23
GRI 404-2	Programs for Skill Upgrading and Transition Assistance	23
GRI 404-3	Employees Receiving Regular Performance Reviews	23
GRI 405	**Diversity and Equal Opportunity**	
GRI 405-1	Diversity of Governance Bodies and Employees	24
GRI 405-2	Ratio of Basic Salary and Remuneration by Gender	24
GRI 406	**Non-Discrimination**	
GRI 406-1	Incidents of Discrimination and Corrective Actions Taken	24
GRI 408	**Child Labor**	
GRI 408-1	Operations and Suppliers at Significant Risk for Child Labor	24

GRI No	Content	Page No
GRI 409	**Forced or Compulsory Labor**	
GRI 409-1	Operations and Suppliers at Significant Risk for Forced Labor	24
GRI 412	**Human Rights Assessment**	
GRI 412-1	Operations Subject to Human Rights Reviews	24
GRI 412-2	Employee Training on Human Rights Policies	24
GRI 412-3	Significant Investment Agreements Including Human Rights Clauses	24
GRI 413	**Local Communities**	
GRI 413-1	Operations with Local Community Engagement Programs	25
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	**25**
GRI 414	**Supplier Social Assessment**	
GRI 414-1	New Suppliers Screened Using Social Criteria	25
GRI 414-2	Negative Social Impacts in the Supply Chain and Actions Taken	25
GRI 416	**Customer Health and Safety**	
GRI 416-1	Assessment of Health and Safety Impacts of Products and Services	25
GRI 416-2	Incidents of Non-Compliance Concerning Health and Safety Impacts	25
GRI 418	**Information Security**	
GRI 418-1	Substantiated Complaints Concerning Customer Privacy and Data Breaches	25
GRI 419	**Socioeconomic Compliance**	
GRI 419-1	Non-Compliance with Socioeconomic Laws and Regulations	**25**

Independent Assurance Statement

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance 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

Authorized Representative (Assurer)

Name : S. Elango

Designation : Associate Certified Sustainability Assurance Practitioner

Certificate No : AA1000 (ACSAP) C.N: A09122401

Signature :