



SUSTAINABILITY POLICIES

Title of the Policy	:	ESG POLICY MANUAL
Policy No.	:	20ML/HO/SAS/POLICY/001
Version no.	:	01
Version date	:	01.10.2024
Revision no.	:	02
Last Revision date	:	01.01.2026

Policy - Responsibilities:																	
R= Responsible (Process Owner) A= Accountable for Implementation	Process Owners																
	Lead Auditor – SAS	Management	Operation Head	Site Heads	Manager - SAS	Marketing Heads	SCM Heads	Production Heads	Corporate QAQC Heads	Site QAQC Heads	Engineering Heads	Corporate IT Heads	Corporate ER Head	Corporate HR Head	Site HR Heads	Warehouse Head	Mining Head
Authorizations	A	A	A	A	A	A	A	A	A	A	A	A	R	R	A	A	A

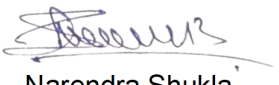
This Policy is applicable to 20 Microns Limited:			
HO	OF	PL	WH
Head Offices	Offices	Manufacturing Plants	Warehouses

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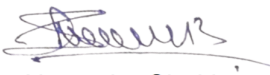
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1. Introduction

20 Microns Group, a leading producer of ultrafine industrial minerals and specialty chemicals, is committed to driving sustainability through innovative products and solutions. We integrate economic success, social responsibility, and environmental protection into our business operations, enabling our customers to address the current and future needs of society.

We are committed to:

1. **Comply with Applicable Laws:** Fully adhere to all relevant legal requirements.
2. **Adopt ESG Standards:** Follow internationally recognized Environmental, Social, and Corporate Governance (ESG) standards.
3. **Cascade Standards:** Make their best efforts to implement these standards with their own suppliers and subcontractors.

Together, we aim to build a responsible and sustainable organization, contributing to a better future for all.

2. Purpose

The purpose of this policy is to integrate Environmental, Social, and Governance (ESG) considerations into 20 Microns Limited's business operations and strategy, ensuring sustainable growth and value creation for all stakeholders. The policy aligns with global ESG frameworks, including the Global Reporting Initiative (GRI) and India's Business Responsibility and Sustainability Reporting (BRSR) requirements.

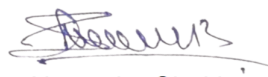
3. Scope:

This policy applies to:

- ⇒ Management, all employees, customers, suppliers, contractors, workers and other stakeholders working directly and indirectly in and for 20 Microns Limited.
- ⇒ Governing and Operating entities of 20 Microns Limited:

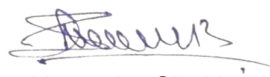
Sr. No.	Site Name	Site Address	Site Type
1.	Waghodia	Plot no: 347, GIDC, Waghodia, Dist.: Vadodara, Gujarat, India Plot No: 9-10, GIDC, Waghodia - 391 760, Dist:	Head Office and Registered Office

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		Baroda, Gujarat, India	
2.	Mumbai	Hindustan Kohinoor Industrial Complex, Mumbai, Mumbai 400083	Office
3.	Vadodara	307-308, Arun Deep Complex, Race Course, Vadodara, Gujarat	Office
4.	Alwar	B-77 & B-78, M.I.A.; Matsya Industrial Area, Alwar - 301 030, Rajasthan, India.	Manufacturing Plants
5.	Bhuj	Survey No: 149/P-1, 149/P-3, 156, 157, 158/P-1, 158/P-2, Village: Mamuara, Tal: Bhuj, Dist: Kachchh - 370 020, Gujarat, India	Manufacturing Plants
6.	Tirunelveli	104/3, Tenkasi Road, Village & Post - Puthur, Via - Alangulam, Dist: Tirunelveli - 627851, Tamilnadu, India.	Manufacturing Plants
7.	Hosur	Plot No. 23/24, SIPCOT Industrial Area, Phase II, Near TVS School, Hosur - 635 109, Tamil Nadu, India	Manufacturing Plants
8.	Udaipur	F-232-233 & 234, Road No. 1E, MIA, Madri, Udaipur - 313 003, Rajasthan, India	Manufacturing Plants
9.	Haldwani	Nr. Gola Ganpati Motors, Goraparav, Bareilly Road, Haldwani - 263139, Nainital, Uttarakhand, India	Manufacturing Plants
10.	Nagor	Plot No-I I, Nagor GIDC Estate, Village- Nagor, Bhuj-Kutch - 370001.	Manufacturing Plants
11.	Parbatsar	H-116-117, IGC RIICO Industrial Area, Parbarsar, Tehsil - Parbarsar, District - Didwana-Kuchaman, Nagour, Rajasthan	Manufacturing Plants
12.	Uran Raigad	Plot no: 172/2, Chinchavan Village, Panvel - 410206, Tal: Raigad, Mumbai, Maharashtra, India	Warehouses
13.	Thiruvallur	Plot no: 127/2A, Thiruvallur High Road, Alamathi Village, Chennai - 600052, Tamilnadu, India	Warehouses
14.	Alampur	Alampur NH - 6, New Kolorah Andul, Near Gurudwara School Compound, B S Tar Pvt. Ltd., Howrah - 711302, West Bengal, India	Warehouses
15.	Mundra	Plot No: 01/02, At: Dhrub Revenue, Survey No: 81/1, Village Dhrub, Near Adani Port, Mundra - 370421, Gujarat, India.	Warehouses
16.	Anantpur	43/1, Near Tractor nagar, Garladinne, Anantpur - 515731, Andhra Pradesh, India	Warehouses

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It encompasses:

- Environmental sustainability practices.
- Social responsibility initiatives.
- Governance and ethical business practices.

4. Governance and Allocation of responsibilities:

- Board of Directors:
 - Oversee the implementation of ESG policies.
 - Approve ESG KPI's and monitor performance.
- Management:
 - Develop, implement, review and approval of ESG policy manual.
 - Allocate resources and provide training.
- Complaint Office:
 - Receive, document, and assess ESG-related complaints.
 - Ensure confidentiality and protection of whistleblowers.
 - Escalate serious violations to the compliance team or senior management.
- Compliance Team:
 - Review and investigate ESG policy violations and complaints.
 - Recommend corrective actions and policy improvements.
 - Ensure alignment with 20 Microns Limited's ESG standards and legal requirements.
- Employees and Workers:
 - Comply with ESG policies and principles and participate in initiatives.
- Suppliers, Contractors and Partners:
 - Adhere to ESG Policy Manual outlined in 20 Microns Limited's Supplier Code of Conduct.

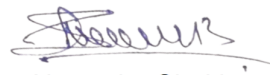
5. CSR Policy:

Objective: This CSR Policy serves as a framework for 20 Microns Limited to:

- Conduct social and environmental initiatives that positively impact the community and environment.
- Comply with legal requirements under the Companies Act, 2013, related to CSR.
- Create shared value for stakeholders by aligning business objectives with societal needs.

Scope: 20 Microns Limited, a leader in industrial minerals manufacturing, recognizes the importance of social responsibility and sustainable growth. This CSR Policy outlines our commitment to promoting welfare activities that uplift communities and foster environmental sustainability. The policy has been designed as Section 135 of the Companies Act, 2013 and is approved by the Board to ensure compliance with regulatory standards and best practices.

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CSR Policy Authority & Responsibility:

Board of Directors

- Approval of the CSR Policy and Annual Action Plan.
- Oversight of CSR activities and fund allocation.

CSR Committee

- Identification and recommendation of CSR projects.
- Monitoring progress and addressing issues during implementation.

Implementation Agency

- Ensuring compliance with the CSR Policy.
- Partnering with reliable organizations to implement projects.

Policy:**Interpretation**

- Terms not defined herein shall have meanings assigned under the Companies Act, 2013, or any other applicable law.
- References to laws, rules, or regulations shall include amendments and modifications applicable from time to time.

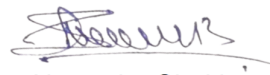
Guiding Principles**20 Microns Limited is committed to conducting CSR activities that embody:**

- Transparency in project selection, execution, and monitoring.
- Inclusivity by prioritizing vulnerable and marginalized sections of society.
- Compliance with quality and ethical standards aligned with 20 Microns Limited's core values.
- Sustainability by supporting programs that promote long-term positive impact.
- Collaborative Efforts with stakeholders and community organizations to enhance outreach.

Focus Areas: 20 Microns Limited dedicates its CSR efforts to the following key areas, which align with Schedule VII of the Act:

- Eradicating Hunger, Poverty, and Malnutrition
 - Programs addressing food security, healthcare, and hygiene.
 - Projects for access to clean drinking water, sanitation, and preventive healthcare.
- Promoting Education and Skill Development
 - Educational scholarships, infrastructure for schools, and vocational training.
 - Employment-enhancing projects for children, women, and the differently-abled.
- Environmental Sustainability
 - Projects for ecological balance, conservation of natural resources, and protection of biodiversity.
 - Support for renewable energy projects and green practices.
 - Contribution to Relief Funds
 - Direct contributions to government relief funds like the PM CARES Fund for socio-economic development.

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- Rural Development and Community Welfare
 - Infrastructure projects in rural communities, healthcare facilities, and disaster relief activities.
- Other Initiatives
 - Support for activities within the scope of Schedule VII as deemed relevant by the CSR Committee and approved by the Board.

Mode of Implementation; CSR activities may be executed as follows:

- Direct Implementation: Projects undertaken by 20 Microns Limited's internal team.
- Through Implementation Agencies: Collaborations with qualified agencies, foundations, or NGOs with proven records in managing similar projects.
- Collaborative Efforts: Partnerships with other companies to co-create or support larger CSR initiatives.

All Implementation Agencies must comply with registration requirements and qualify under applicable laws to undertake CSR activities.

CSR Expenditure

- 20 Microns Limited will allocate at least 2% of the average net profit from the preceding three financial years toward CSR activities.
- Administrative Expenses: Only costs related to impact assessments will be counted towards CSR obligations, subject to regulatory limits.
- Unspent Funds: Funds unspent at the financial year-end, other than those allocated to ongoing projects, will be transferred to a specified government fund within six months.
- Surplus Funds: Any surplus from CSR activities will not form part of 20 Microns Limited's business profits and will be used for future CSR projects.

Approval of CSR Activities

- CSR activities will be reviewed and approved by the CSR Committee and subsequently endorsed by the Board as part of the Annual Action Plan.
- The Annual Action Plan will detail each project's objectives, budget, timelines, and implementation strategy.
- The CSR Committee holds authority to modify, update, or amend the Annual Action Plan when necessary.

Monitoring and Evaluation

- Oversight by CSR Committee: The CSR Committee will monitor CSR projects and oversee progress against planned objectives and timelines.
- Monitoring Tools: The Company will employ third-party audits, impact assessments, and field visits to ensure effective implementation.
- Reporting: Periodic reporting on fund utilization and project impact will be submitted to the Board and documented in the annual CSR report.

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Disclosures

- The CSR Policy and a report on CSR activities will be published on the Company website.
- Detailed reporting on CSR activities will be included in the Company's Annual Report and Board's Report.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	CSR Budget Utilization Rate	%	FY: 2021-22	100 %	March-27	12 Months
02	CSR Assessment	nos. / year	FY: 2021-22	01 no.	March-27	12 Months

Training and Communications

We, 20 Microns Limited, should communicate its CSR policy to all relevant interested parties.
We, 20 Microns Limited, should facilitate policy training as applicable and ensure that all relevant employees and associated interested parties are included.

6. Policy on Child Labour

Objective: 20 Microns Limited is committed to providing a safe and healthy working environment supported by mutual respect and equality. Our Child Labour Policy ensures that our company and its subsidiaries will neither practice child labour nor forced labour, and it strictly prohibits the exploitation of children in any operation under the company's name.

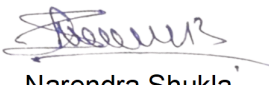
Scope: This policy applies to the entire organization, including all stakeholders such as vendors, suppliers, contractors, and any other entities with whom we conduct business under **20 Microns Limited**.

Responsibility & Authority: The DGM - ER is responsible for implementing and periodically reviewing this policy to ensure alignment with evolving labour laws standards, regulatory requirements, and company commitments.

DGM HR, Department HODs and supervisors play a crucial role in promoting awareness of this policy, overseeing compliance, and no child labour at workplace that respects this policy.

Definition: Children: For the purposes of this policy, "children" are defined as individuals under the age of 15 years.

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Policy Statements

20 Microns Limited adheres to the following principles:

- We shall not employ children under any circumstances.
- The company is against all forms of exploitation of children.
- The company will not engage in business with any organization that practices child labour or fails to uphold similar standards.
- The Human Resources department is responsible for implementing this policy across all our operations.

Supporting Actions

20 Microns Limited is committed to eliminating child labour and enforces the following practices to support this policy:

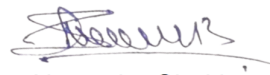
- Collaborating with government or non-profit organizations to help end child labour practices.
- Educating communities about the harms of child labour and encouraging children to attend school.
- Educating employees on labour laws and encouraging the reporting of any child labour instances.
- Ensuring the hiring of individuals who meet the legal working age requirements.
- Communicating this policy clearly to all organizations with whom we do business.
- Hosting workshops and events to educate employees about child labour and social responsibility.

Child Remediation Policy: In the event that child labour is identified at the factory, the following steps must be strictly followed:

Remediation Steps:

1. **Immediate Cessation of Work:** The child worker must stop working immediately.
2. **No Termination of Employment:** The factory shall not terminate the child worker's employment. Under no circumstances can the future safety and wellbeing of the child be jeopardized.
3. **Safe Return to Residence:** The factory will contact the child worker's parents or legal guardians to arrange for the child's safe return to their residence. The factory will be responsible for all costs related to the child's return, including transport, accommodation, and other related expenses. A record of all these expenses will be maintained.

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4. **Financial Assistance for the Family:** If the child is the primary source of income for their family, the factory will provide the family with a stipend, which will continue as long as the child is attending school.
5. **Employment for an Adult Family Member:** The factory will offer employment to one adult family member of the child worker. The employment will be by the adult's free will.
6. **Ongoing Monitoring of the Child's Wellbeing:** The factory will maintain contact with the child's parents or legal guardians to ensure the child's wellbeing and verify their school attendance. Records of these communications will be maintained to ensure compliance with the remediation plan.
7. **Verification of School Attendance:** The factory will contact the child's school to ensure they are attending classes regularly. All documentation related to the child's school attendance will be maintained.
8. **Re-Employment Consideration:** The factory will consider re-employing the child once they reach the legal working age.
9. **Policy Enforcement:** The factory will ensure this policy is effectively enforced in all cases of child labour remediation.

Age Verification Procedure Before Recruitment

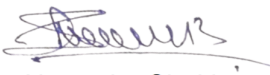
To ensure compliance with age requirements, the following procedure is applied to verify the age of each candidate before recruitment:

Verification Steps:

1. **Submission of Valid Age Proof:**
 - Each candidate is required to present a valid age proof document with a photo in original form for age and background verification.
2. **Valid Documents for Age Verification:** The following documents are accepted for age verification:
 - **Aadhar Card**
 - **School Certificate**
 - **Dentist Certificate**
 - **Passport**
 - **Driving License**
 - **Voter ID**
3. **Documentation for Company Records:**
 - After the age verification process, a photocopy of the valid document will be attached to the application form for company records.

Key Performance Indicators:

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The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Target	Baseline	Timeline	Monitoring Frequency
01	To maintain child labour incident	Nos.	Zero	FY: 2021-22	March-2027	12 Months
02	To provide training on Child Labour policy	Nos./ Year	01 No.	FY: 2021-22	March-2027	12 Months

7. Policy on No Forced labour and Human Trafficking:

20 Microns Limited is committed to ensuring that under no circumstances will it make use of forced or bonded labour, or be complicit in human trafficking. All employees have the right to enter into employment voluntarily and freely, without the threat of penalty. This policy applies to all personnel, including interns, consultants, and anyone else performing tasks for the company.

The company's principle of **No Forced Labour** is based on International Labour Organization (ILO) conventions and national laws. This policy is applicable to the entire organization, including our partners, vendors, suppliers, contractors, and anyone we do business with.

Definition of "Children"

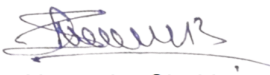
For the purposes of this policy, "children" are defined as individuals under the age of 18 years.

Policy Statements

20 Microns Limited adheres to the following principles:

- We will not engage in or support the use of forced or compulsory labour, including prison labour, as defined in ILO Convention 29.
- We will not retain original identification papers and will not require personnel to pay 'deposits' to the organization upon commencing employment.
- Neither the organization nor any entity supplying labour to the organization shall withhold any part of any personnel's salary, benefits, property, or documents to force personnel to continue working for the organization.
- We will ensure that no employment fees or costs are borne, in whole or in part, by workers.
- Personnel shall have the right to leave the workplace premises after completing the standard workday and be free to terminate their employment, provided they give reasonable notice to the organization.

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- Neither the organization nor any entity supplying labour to the organization shall engage in or support human trafficking, including the recruitment, transportation, transfer, harbouring, or receipt of persons through force, coercion, deception, or abuse of power for the purpose of exploitation.

Supporting Actions

20 Microns Limited is committed to eliminating forced labour and human trafficking and follows the practices mentioned below to enforce this policy:

- We have established clear policies that are easily communicated and disseminated within the workplace to ensure company-wide awareness of our legal and ethical responsibilities.
- Staff in managerial positions will be responsible for ensuring compliance with this policy within their areas of responsibility.
- All employees shall remain vigilant for any indicators of forced labour or human trafficking within the supply chain.
- Regular audits will be conducted in the supply chain to ensure compliance.
- The company will provide a designated focal point to receive and address complaints and reports, ensuring the privacy of all individuals involved.
- The company shall investigate all matters, with or without the involvement of third parties, and will not tolerate retaliation against those who report violations.

Monitoring of Policy Implementation

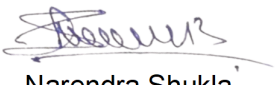
- The company may conduct regular audits in all its facilities to ensure that no forms of forced labour or human trafficking are occurring in the workplace.
- Internal surveys or initiatives will be encouraged to motivate employees to report any violations of this policy.
- Whistleblower protection mechanisms will be established to allow anonymous reporting of human trafficking incidents without fear of retaliation.
- All concerns related to this policy shall be raised freely and will be handled appropriately and followed up by the company.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	To maintain force labour incident	Nos.	FY: 2021-22	Zero	March-27	12 Months
02	To maintain human	Nos.	FY: 2021-	Zero	March-	12 Months

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	trafficking incidents		22		27	
03	To provide training on force labour policy	Nos./ Year	FY: 2021-22	01 No.	March-27	12 Months
04	To provide training on human trafficking risks and identification	Nos./ Year	FY: 2021-22	01 No.	March-27	12 Months

8. Environmental Policy

20 Microns Limited is a pioneer in the field of industrial minerals in India, bringing the organized concept of micronization and offering a diverse portfolio of micronized and sub-micronized minerals.

Policy Statement

This Environmental and Greenhouse Gas Policy is applicable to our manufacturing activities, head office, and corporate office. We are committed to:

- 1. Minimizing Energy & GHG Emissions:** Improve energy efficiency in our operations by adopting new technologies and increasing the use of renewable energy sources.
- 2. Communicating Product End-of-Life Treatment:** Inform our stakeholders about the end-of-life treatment of products to prevent adverse impacts on the environment and customer health and safety.
- 3. Promoting Environmental Education:** Educate employees, visitors, and stakeholders about our organization's mission, vision, beliefs, and their roles and responsibilities regarding environmental practices.
- 4. Preventing Accidental Release of Pollutants:** Implement measures to prevent accidental releases of pollutants into the air.
- 5. Adopting New Technologies:** Explore the adoption of new technologies and alternative fuels to reduce air pollution in the surrounding environment.
- 6. Working Towards Renewable Energy:** Strive for renewable energy solutions to minimize air pollution.
- 7. Respecting Water as a Shared Resource:** Acknowledge that water is a shared resource among industry, communities, and ecology, ensuring our operations do not negatively impact this balance.
- 8. Avoiding Water Pollution:** Avoid pollution of surface water, groundwater, and other water sources. Apply a zero-discharge philosophy wherever possible.

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9. **Ensuring Good Standards for Water and Waste Storage:** Ensure that water and waste-storage facilities are engineered and maintained according to good international standards.
10. **Understanding Our Water Footprint:** Assess our water footprint across all projects and operations, maintaining a water balance that minimizes the consumption of freshwater.
11. **Monitoring Water Consumption:** Establish baselines and develop ongoing monitoring systems for water consumption.
12. **Adopting Rainwater Harvesting:** Implement rainwater harvesting methods to prevent water contamination and soil erosion.
13. **Minimizing Biodiversity Risks:** Prevent, where possible, and minimize biodiversity risks throughout our operations. Manage our activities to integrate biodiversity conservation with business needs.
14. **Communicating Material Hazards:** Proactively communicate hazards associated with materials to customers and end users to avoid any adverse incidents during product use.
15. **Promoting Sustainable Consumption:** Encourage sustainable consumption practices and environmentally friendly disposal of our products.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reduction in hazardous waste quantity from current benchmark of 700 kgs / year	Kgs/ Year	FY: 2021-22	20 %	March-27	12 Months
02	Reducing Water consumption from current benchmark 1169200 liters / year	Liters / year	FY: 2021-22	5 %	March-27	12 Months
03	Reducing Electricity consumption from current benchmark 17500000 kwh / year	kWh/ year	FY: 2021-22	3%	March-27	12 Months
04	Keeping PM 10 air pollutant below prescribed limit	microgram/m3	FY: 2021-22	100 microgram/m3	March-27	12 Months

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05	Reducing Scope 1 GHG emission from current benchmark 70 CO2e	Kg CO2e	FY: 2021-22	5 %	March-27	12 Months
06	Reducing Scope 2 GHG emission from current benchmark 14120 CO2e	Kg CO2e	FY: 2021-22	5 %	March-27	12 Months
07	Keeping incidents related to external stake holder human rights violation due to Environmental issues	Nos.	FY: 2021-22	Zero	March-27	12 Months
08	Maintaining incidents related to customer health & safety	Nos.	FY: 2021-22	Zero	March-27	12 Months
09	Maintaining incidents related to Biodiversity adverse impact	Nos.	FY: 2021-22	Zero	March-27	12 Months

9. Energy Policy

We, 20 Microns Limited, a leading industrial natural minerals manufacturing company, is committed to responsible energy management and sustainability. Our goal is to minimize the environmental impact of our operations through continuous improvement in energy performance and the adoption of efficient energy practices.

Policy Statement:

Energy Performance Monitoring and Improvement: We are dedicated to continually monitoring and improving our energy performance across all operations. Our objectives include setting clear energy goals and targets, aiming to achieve a 10% reduction in energy consumption within the next five years through operational efficiency improvements and technological innovations.

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Resource Availability and Support: We are committed to providing the necessary resources and information to meet our energy management. We will ensure that all necessary tools, systems, and knowledge are available to achieve energy performance targets and foster a culture of energy awareness throughout the organization.

Greenhouse Gas Emissions and Carbon Footprint Management: We are committed to managing and reducing our greenhouse gas (GHG) emissions by implementing energy efficiency initiatives and utilizing renewable energy sources. By measuring our carbon footprint, we aim to reduce emissions by 5% in the upcoming year. This will be achieved through the continued optimization of energy consumption, adopting energy-efficient technologies, and increasing our use of renewable energy in operations.

Use of Renewable Energy: We, 20 Microns Limited will invest in renewable energy projects and partnerships to increase the share of renewable energy in our overall energy mix. This effort is aligned with our long-term sustainability goals and will contribute to reducing our reliance on non-renewable energy sources.

Legal Compliance and Energy Efficiency: We will adhere to all applicable legal and regulatory requirements related to energy efficiency, energy use, and consumption. Our energy management practices will also consider international best practices to ensure compliance and continuous improvement.

Energy-Efficient Product Procurement and Technology Adoption: We, 20 Microns Limited is committed to procuring energy-efficient products and adopting the latest technologies and services that impact energy performance positively. We will also support the design of new, modified, and renovated facilities, equipment, and systems that prioritize energy performance improvements.

Employee Responsibility and Management Support: All employees are expected to support the principles outlined in this policy and contribute to achieving our energy management goals. Management is committed to providing the necessary resources, training, and support to ensure that energy performance improvement is integrated into our business operations.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

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Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reducing Electricity consumption from current benchmark 17500000 kwh / year	kWh/ year	FY: 2021-22	3%	March-27	12 Months

10. Water Conservation Policy

We, 20 Microns Limited is committed to sustainable water management and conservation to ensure the long-term availability and quality of this essential resource. Our policy outlines our dedication to reducing water consumption, enhancing water efficiency, and protecting water quality in our operations.

Policy Statement:

Water Consumption Reduction: We set a target to reduce water consumption through the implementation of water-saving technologies, best practices, and process optimizations. Regular water audits will be conducted to identify new opportunities for improving water efficiency.

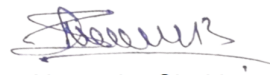
Water Recycling and Reuse: To minimize freshwater consumption and wastewater discharge, M/s 20 Microns Limited invests in advanced systems for recycling and reusing water within our facilities. We integrate water recycling into daily operations, continuously optimizing processes to maximize water reuse and reduce overall consumption.

Wastewater Treatment and Pollution Prevention: We ensure that all wastewater undergoes stringent treatment to meet or exceed regulatory standards before discharge, thereby protecting water quality and preventing pollution of local water bodies. Measures will be implemented to prevent water pollution, including the management of runoff and chemical discharge.

Community Engagement and Education: We, 20 Microns Limited actively engages in community programs focused on water conservation, education, and protecting local water resources. We collaborate with local communities, suppliers, and regulators to promote sustainable water management practices, and encourage responsible water use through employee, customer, and community education programs.

Performance Monitoring and Reporting: Our performance in water conservation is regularly reviewed using measurable indicators. These indicators enable us to set new improvement

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goals and track progress. We are committed to transparent reporting of our water conservation efforts to stakeholders, ensuring accountability and demonstrating our commitment to sustainability.

Water-Related Risk Management: We, 20 Microns Limited acknowledges the potential water-related risks such as scarcity and water quality issues. We develop and implement strategies to adapt to these risks, ensuring the resilience of our operations and contributing to long-term sustainability.

All employees at 20 Microns Limited are responsible for supporting and implementing the principles outlined in this Water Conservation Policy. Management is committed to providing the necessary resources, training, and support to achieve our water conservation goals. We are dedicated to continuous improvement, regularly updating this policy to reflect the latest best practices, evolving regulatory requirements, and industry standards.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

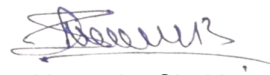
Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reducing Water consumption from current benchmark 1169200 liters / year	Liters / year	FY: 2021-22	5 %	March-27	12 Months

11. Air Pollution Prevention Policy

We, 20 Microns Limited is committed to minimizing our environmental impact through effective pollution prevention strategies, sustainable practices, and ongoing improvement in environmental performance. This policy outlines our commitments, strategies, and specific targets to reduce air pollution and protect the environment.

Our aim to **reduction in emissions** through the implementation of stringent control measures for air pollutants. This includes optimizing processes, utilizing advanced filtration systems, and adopting cleaner technologies to minimize emissions.

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Green Technology Integration: We aim to integrate **new green technologies annually** to enhance sustainability, reduce emissions, and lower our overall environmental pollutions.

We will set **annual performance targets** to assess our pollution prevention efforts, evaluate progress, and identify areas for improvement. This ongoing evaluation will ensure that we maintain our environmental performance at high standards.

We, 20 Microns Limited will maintain full compliance with **local and international environmental regulations**. Our commitment goes beyond compliance, as we strive to exceed environmental standards where feasible to ensure a positive environmental impact.

We actively engage employees in pollution prevention initiatives by providing regular training on best practices, environmental responsibility, and pollution control measures. Employees are expected to contribute to pollution prevention efforts across all levels of operations.

We, 20 Microns Limited also engages with the local community to raise awareness about air pollution and collaborate on sustainable practices. We aim to create a shared responsibility for environmental protection.

We are committed to investing in **R&D** to discover innovative solutions for pollution prevention, with a dedicated portion of our budget allocated to this initiative annually. We focus on identifying and developing technologies that will reduce emissions and promote environmental sustainability.

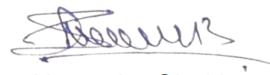
We encourage ongoing education about pollution prevention through training programs that equip our workforce with the knowledge and skills needed to implement best practices effectively.

We, 20 Microns Limited is committed to **transparent reporting** on our pollution prevention performance. We will regularly update stakeholders on our progress, achievements, and challenges through clear and accessible communication channels.

Our transparency in reporting, coupled with continuous engagement with stakeholders, ensures accountability and fosters trust with both internal and external audiences.

All employees at M/s 20 Microns Limited are responsible for supporting and implementing this Air Pollution Prevention Policy. Management is committed to providing the necessary resources, training, and support to ensure successful implementation of pollution prevention practices and achieving our environmental targets.

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M/s 20 Microns Limited is dedicated to continuous improvement in pollution prevention, ensuring our operations not only meet but exceed the required environmental standards.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Keeping PM 10 air pollutant below prescribed limit	microgram/m3	FY: 2021-22	100 microgram/m3	March-27	12 Months

12. Sustainable Production and Consumption Policy

We, 20 Microns Limited is committed to promoting sustainable practices and encouraging responsible consumption among our employees, customers, and stakeholders. This policy outlines our commitments, strategies, and focus areas aimed at embedding sustainability across our operations and beyond.

We prioritize the development of **sustainable products** through innovation. This includes reducing environmental impact by incorporating **recyclable materials** and advancing **energy-efficient technologies** in our production processes. We strive to create products that are not only high-quality but also environmentally responsible.

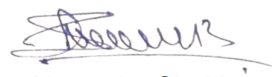
We aim to communicate the **environmental benefits** of our products through **transparent marketing** and communication efforts. This helps foster informed and sustainable choices among our customers.

We work closely with **like-minded suppliers and partners** to ensure that sustainability is promoted throughout our **supply chain**. This collaborative approach supports the adoption of sustainable practices from production to consumption.

We educate and raise awareness among **employees, customers, and stakeholders** about sustainable practices. By providing **clear and accessible information** about the environmental impacts of our products, we empower customers to make informed and sustainable decisions.

We prioritize the use of **sustainable packaging solutions** to minimize environmental impact. Packaging is designed to promote **recycling** and sustainability throughout the product lifecycle.

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Internally, we optimize operations to reduce **resource consumption**, minimize waste generation, and reduce our overall environmental footprint. Our goal is to **reduction in environmental impact by 2026**.

We engage and empower employees to integrate **sustainable practices** into their daily routines. By fostering a culture of sustainability, we ensure that sustainability principles are embedded across our operations.

We actively collaborate with customers to understand their **sustainability preferences** and provide them with tailored, sustainable solutions that align with their environmental goals.

We support and partner with **community initiatives** that promote **sustainable practices** and **environmental stewardship**, extending our positive impact beyond our own operations.

Our sustainability efforts are driven by **continuous improvement**. We monitor performance using **measurable indicators**, set targets for ongoing enhancement, and conduct **annual sustainability audits** to track our progress.

We, 20 Microns Limited, is committed to providing the necessary resources, training, and support to achieve our sustainability goals.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

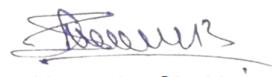
Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	To usages of 100% recyclable packing materials	Kgs/ Year	FY: 2021-22	100%	March-27	12 Months

13. Customer Health & Safety Policy

We, 20 Microns Limited is committed to ensuring the highest standards of safety in all its products and services. This policy outlines our dedication to product safety, customer communication, emergency response, and regulatory compliance to maintain trust and uphold our reputation as a leading manufacturer of specialty chemicals and minerals.

Authority & Responsibility: The Safety Committee, comprising senior management, department heads, and key safety personnel, will have the authority to enforce this policy. The

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committee is responsible for overseeing policy implementation, ensuring compliance, and making any necessary amendments to reflect changes in safety standards or regulations.

Policy:

Ensuring Product and Service Safety: All our offerings are designed, produced, and delivered prioritizing safety, with risks assessed and mitigated regularly.

Material Safety Data Sheets (MSDS): Material Safety Data Sheets (MSDS) must be prepared for all products, outlining hazards, safety precautions, and emergency guidelines, and made available as required.

Engaging in Open Communication: We welcome and act on customer feedback regarding safety, ensuring transparent reporting channels for any concerns or incidents.

Providing Training and Education: Our team is trained in the best safety practices, and we offer resources to educate customers on safe product use.

Implementing Emergency Protocols: We have established procedures for swift action in response to emergencies, prioritizing customer safety and information.

Maintaining Confidentiality and Compliance: Customer safety information is kept confidential, and all our operations comply with relevant health and safety laws.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Target	Timeline	Monitoring Frequency
01	Number of products recalls due to health and safety risks	Nos.	Zero	March-27	12 Months
02	% of customer complaints related to health and safety concerns	%	Zero	March-27	12 Months

Training and Communications: We, 20 Microns Limited, should communicate its Customer Health & Safety policy to all customers and relevant stakeholders. We, 20 Microns Limited, should facilitate policy training as applicable and ensure that all relevant employees and customers are included.

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14. Discrimination, Harassment & Diversity Policy

At **20 Microns Limited**, we are committed to creating an inclusive, respectful, and equitable work environment where all employees are treated with dignity, regardless of race, gender, ethnicity, age, or any other personal characteristics. The **Grievance Management Policy for Discrimination, Harassment & Diversity** aims to ensure that any form of discrimination, harassment, or violation of our diversity principles is addressed promptly and thoroughly.

Our commitment is to uphold a workplace that promotes mutual respect and fosters diversity, where inappropriate behavior and unfair treatment are not tolerated. We provide all employees with a safe, confidential, and supportive process to report grievances related to discrimination, harassment, or breaches of diversity standards. Employees who raise concerns in good faith are fully protected from retaliation or negative consequences.

Prevention of Discrimination

- We shall not discriminate during recruitment, promotion, training, or in providing any other benefits to employees.
- No discrimination shall be based on race, caste, gender, ethnic origin, age, or other personal characteristics.
- **Recruitment** will be conducted based on credential verification and a robust interview process.
- **Promotion** will be based on an appraisal process and the achievement of assigned goals and targets.

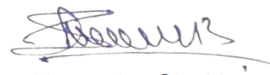
Prevention of Harassment

- **Sexual harassment** includes unwelcome actions such as sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature.
- **Sexual harassment may occur when:**
 - It is made an explicit or implicit condition of employment.
 - It is used as the basis for employment decisions.
 - It unreasonably interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

Examples of prohibited conduct:

- Demands or subtle pressure for sexual favors, accompanied by a promise of favorable job treatment or a threat concerning employment.
- Repeated sexual flirtations, advances, or propositions.
- Continued verbal abuse of a sexual nature.
- Sexually related comments, jokes, or graphic and degrading comments about an employee's appearance.

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- Displaying sexually suggestive objects, pictures, cartoons, or vulgar e-mails.
- Any uninvited physical contact, such as patting, pinching, or repeated brushing against another's body.

Applicability:

Sexual harassment can occur between management and staff, between staff employees, or between employees and non-employees (e.g., clients, customers, suppliers). It applies regardless of gender or sexual orientation.

Harassment by Non-employees

- 20 Microns Limited will take measures to protect employees from reported harassment by non-employees in the workplace, including customers, clients, and suppliers.

Process to Handle Discrimination & Harassment Cases

- Any cases of discrimination or harassment must be reported to the **HR Manager**.
- Proper **counseling** will be provided to affected employees.
- An **incident investigation** will be conducted to evaluate the root cause and identify corrective measures.
- **Disciplinary action** will be taken against any employee found guilty of discrimination or harassment.

Diversity

- **20 Microns Limited** is a multi-location company with employees from diverse backgrounds, countries, and cultures.
- We believe that diversity and employee engagement are sources of strength and competitive advantage.
- Mutual respect and tolerance are fundamental in how we work and communicate with each other.
- Employment decisions are guided by competence, performance, and potential.
- We comply with all applicable employment and labour laws, including wage & hour, immigration, collective bargaining, and anti-discrimination laws.

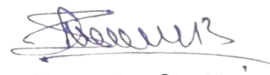
Employment-related decisions:

- Always based on relevant qualifications, merit, performance, and other job-related factors.
- Discrimination is not tolerated.

Unacceptable behaviors include:

- Workplace bullying, which may include verbal, physical, or social abuse, intimidation, or coercion.
- Bullying can be committed by individuals or groups, in person or online, and may be obvious or hidden.

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Employee conduct:

- Employees must treat colleagues with respect and uphold standards of fair treatment, diversity, and inclusion.
- Offensive language, gestures, or discriminatory remarks, even if intended as jokes, are strictly prohibited.

We believe that through this policy, we can reinforce our commitment to diversity, prevent harassment, and ensure that everyone at 20 Microns Limited has equal opportunities to thrive in a fair and inclusive work environment.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

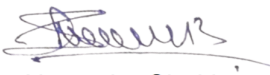
Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Maintaining discrimination & Harassment incidents	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months
02	Increasing women participation in executive positions to specified level	Percentage (%)	FY: 2021-22	15%	March-27	12 Months
03	Increasing women participation in whole organization to specified level	Percentage (%)	FY: 2021-22	10%	March-27	12 Months

15. Grievance Management Policy

At **20 Microns Limited**, we are committed to maintaining a positive, respectful, and transparent work environment where every employee feels valued and heard. The **Grievance Management Policy** is designed to ensure that all employees have a clear and confidential avenue to raise concerns about potential violations of the company's code of conduct, business ethics, or any other unlawful or inappropriate behavior in the workplace.

Our aim is to foster a culture of openness and accountability, where grievances are addressed promptly and fairly. We are committed to protecting employees who raise concerns in good faith, ensuring they do so without fear of retaliation or reprisal. At the same time, we expect full cooperation from all employees in investigating and resolving complaints to uphold the integrity and ethical standards of our organization.

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Prohibition of Child Labour

- 20 Microns Limited strictly prohibits the employment of individuals below the legal minimum age as per applicable national and international labour laws.
- Suppliers and business partners must verify the age of workers and implement robust hiring practices to prevent child labour.

Prevention of Forced Labour and Human Trafficking

- The company prohibits any form of forced labour, bonded labour, or human trafficking.
- All employment shall be voluntary, and employees shall not be required to surrender identity documents or pay recruitment fees.

Fair Working Conditions

- Employees shall be provided with fair wages and benefits in compliance with legal requirements.
- Working hours shall not exceed the legal limits, and employees are entitled to adequate rest periods.
- The company ensures a safe and healthy working environment, adhering to occupational health and safety standards.

Non-Discrimination and Equal Opportunity

- 20 Microns Limited prohibits discrimination based on race, caste, gender, religion, disability, or any other protected characteristic.
- All employment decisions, including hiring, promotions, and terminations, shall be based on merit and qualifications.

Workplace Accessibility

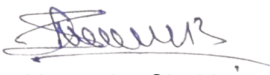
- We are committed to making reasonable accommodations to ensure accessibility for employees with disabilities.
- Physical infrastructure and workplace policies shall support inclusivity and equal opportunities for all employees.

Grievance Mechanism and Confidentiality

- Employees and stakeholders have a right to report any violations of this policy through a confidential grievance mechanism.
- Reports can be submitted in writing to the Director, immediate Supervisor, or Top Management at the Head Office.
- 20 Microns Limited shall conduct prompt and impartial investigations while ensuring confidentiality and protecting the rights of complainants.

Non-Retaliation Policy

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- Employees who report violations in good faith shall be protected from retaliation or adverse actions.
- Any form of retaliation, harassment, or intimidation against complainants or witnesses will result in disciplinary action.

Compliance and Disciplinary Actions

- Violations of this policy will lead to appropriate corrective actions, including disciplinary measures up to termination of employment or business relationships.
- The company will work closely with suppliers to ensure compliance with labour rights standards and require them to implement corrective actions where necessary.

Reporting a Violation

- Any employee who wishes to report a possible violation of the code of conduct or business ethics (which can be substantiated) should promptly report the matter in writing, authenticated with their signature, to the **Director** or the immediate **Supervisor**.
- If the Director or Supervisor is unavailable, or if contacting them would be inappropriate, the employee should reach out to the **Top Management** at the Head Office.

Investigation Process

- **20 Microns Limited** will conduct a prompt and thorough investigation, maintaining as much confidentiality as possible under the circumstances.

Protection for Employees

- Employees who raise concerns and make reports in good faith are protected from any form of reprisal. However, all employees have an obligation to cooperate with 20 Microns Limited in enforcing this policy and assisting with the investigation and resolution of complaints.

Reporting Discrimination or Harassment

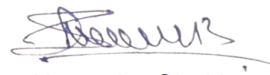
- Any employee who becomes aware of possible sexual harassment or other illegal discrimination should promptly notify the Director or any other appropriate member of management.

Disciplinary Action

- Anyone found to have engaged in wrongful behavior, such as harassment or illegal discrimination, will be subject to appropriate disciplinary action, which may include termination of employment and/or other legal penalties as per the law.

Through this policy, we demonstrate our unwavering commitment to safeguarding a safe, equitable, and legally compliant work environment for all.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	To Maintain Grievances Incident	Nos. of Grievances Incident	FY: 2021-22	Zero	March-27	12 Months

16. External Stakeholder Human Rights Policy

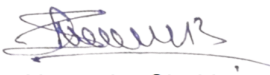
Commitment to Human Rights

- We promote an organizational culture that supports **human rights** and actively seeks to avoid complicity in any human rights abuses.
- Our commitment aligns with the principles contained within the **Universal Declaration of Human Rights**, the **UN Guiding Principles on Business and Human Rights**, and similar international laws and frameworks.
- We expect our **suppliers, contractors**, and other **business partners** to adhere to the same high standards, particularly in areas where human rights issues are prevalent, such as:
 - Working hours and conditions
 - Non-discrimination and equality
 - Child labour
 - Fair wages
 - Compulsory or forced labour
 - Modern slavery

Employee Responsibilities and Knowledge

- We conduct due diligence to ensure our suppliers and business partners share our commitment to human rights. We do not knowingly engage with any supplier or business partner involved in forced labour, modern slavery, human trafficking, or the exploitation of or discrimination against any individual, including children and other vulnerable groups.
- We uphold and respect human rights related to:
 - Freedom of association
 - Collective representation
 - Fair compensation
 - Equal treatment

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- Safe and healthy workplaces
- c) We actively participate in multilateral efforts to promote human rights through organizations such as the UN Global Compact and the Global Business Initiative on Human Rights. Our activities aim to support and advance corporate respect for human rights globally.
- d) We are committed to respecting all relevant human rights laws and standards in every aspect of our business, ensuring fair and just treatment for all individuals associated with our operations.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Maintaining external stake holder human rights violation incidents	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months

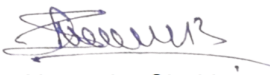
17. Social Dialogue Policy

At 20 Microns Limited, we recognize the significance of open and constructive dialogue between employees, management, and other stakeholders. We believe that effective social dialogue fosters a positive work environment, enhances employee engagement, and strengthens labor relations. Our commitment to social dialogue aligns with international labor standards, ensuring fair treatment and respect for all employees within our operations.

Our Commitments:**1. Freedom of Association and Collective Bargaining:**

- We respect the right of employees to freely associate, form, and join trade unions or other representative organizations of their choice.
- We support collective bargaining processes and engage in good faith negotiations with employee representatives.

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2. Open Communication Channels:

- We maintain transparent and effective communication mechanisms that allow employees to voice concerns, provide feedback, and participate in decision-making processes.
- Regular employee surveys, and open-door policies facilitate meaningful dialogue between management and staff.

3. Non-Discrimination and Equal Representation:

- We ensure that all employees, regardless of gender, age, nationality, or other factors, have equal opportunities to participate in workplace dialogue and decision-making.
- Employee representatives are elected through fair and democratic processes without any external influence.

4. Conflict Resolution Mechanisms:

- We have established structured grievance redressal mechanisms to address disputes and concerns in a fair and timely manner.
- Mediation and conflict resolution training are provided to ensure a constructive approach to workplace disputes.

5. Workplace Consultations and Participation:

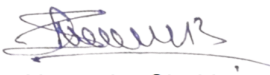
- We actively seek employee input on policies, procedures, and workplace improvements.
- Employee committees, joint working groups, and consultation forums are regularly convened to discuss workplace-related matters.

6. Compliance with Legal and Ethical Standards:

- We adhere to national labor laws and international conventions related to social dialogue, ensuring full compliance with ILO standards.
- The company upholds ethical labor practices and does not engage in anti-union discrimination or retaliation against employee representatives.

7. Monitoring and Continuous Improvement:

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- We regularly assess and improve our social dialogue practices through employee feedback, internal audits, and benchmarking against industry best practices.
- An annual review of this policy will be conducted to ensure alignment with evolving labor relations standards and organizational needs.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	% of the total workforce across all locations who are covered by formal collective agreements concerning working conditions	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
02	Complaints registered on the violation of Collective Bargaining Agreement	Number of Collective Bargaining Agreement Complaints	FY: 2021-22	Zero	March-27	12 Months
03	Number of formal meetings were held between management and employee representatives in the last year?	Nos. of meetings	FY: 2021-22	1 No.	March-27	12 Months

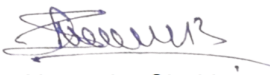
18. Working Conditions Policy

Working Hours and Compensation

- Working hours, shift timings, and recess periods will be defined in accordance with legal norms and clearly communicated to all employees.
- Employees who work beyond regular hours will receive extra payment for extended hours as per legal requirements.

Leave and Benefits

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- Leave entitlements will be granted in accordance with legal norms, ensuring employees can take necessary time off.
- Health check-ups will be conducted periodically for all employees to ensure their well-being.
- All employees will be covered under insurance policies as required by law.
- Childcare benefits will be provided, including allowances and paternity/maternity leave to support employees with family responsibilities.

Employee Engagement and Support

- Employees will have the opportunity to raise concerns through established channels such as the Works Committee, Grievance Committee, and Harassment Committee.
- Bonus payments will be awarded to employees based on the overall performance of the organization.

Employee Feedback and Satisfaction

- Employee satisfaction surveys will be conducted periodically to assess employee perceptions and experiences within the organization.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

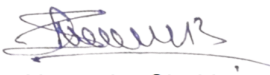
Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Maintaining Employee coverage in health insurance	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
02	Maintaining Employee coverage in health check up	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
03	Employees coverage under employee satisfaction survey	Percentage (%)	FY: 2021-22	100%	March-27	12 Months

19. Career Management & Training Policy

Promotion Philosophy

At **20 Microns Limited**, we follow the philosophy of "**promotions from within**" to the greatest extent possible. We are committed to offering growth opportunities for employees at all levels, in

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line with their **performance** and **aptitude**. Our focus is on **performance**, **potential for contribution**, and the embodiment of **20 Microns Limited' values** at a higher level.

Performance Management

Our performance management system ensures that organizational and individual goals are consistently met in an **effective** and **efficient** manner. Moving away from the traditional command-and-control approach, we focus on a **facilitative model of leadership** that ties individual performance to the broader **strategic goals** of the organization.

Key elements include:

1. **Goal Alignment:** Employees' objectives are aligned with their departments and the company's mission.
2. **Development Discussions:** Employees and managers jointly discuss development goals and create a plan for achieving them.
3. **Continuous Improvement:** A dynamic and evolving approach to performance management is emphasized to keep pace with changes in the work environment.

Performance Evaluation Process

At **20 Microns**, employee performance is evaluated **bi-annually**, ensuring:

1. **Clear Objectives:** Employees have defined objectives that form the basis of their performance evaluations.
2. **Performance Feedback:** Regular, structured feedback is provided to help employees improve and grow.
3. **Training and Development:** Identification of training needs and professional development opportunities.
4. **Two-Way Communication:** A formal channel for open communication between employees and management.
5. **Fair Rewards:** Performance is objectively evaluated to ensure **fair** and **equitable rewards**.

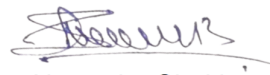
Internal Career Mobility

We are committed to providing **equal opportunity** for internal employees to apply for vacant positions within any company location. The process for internal mobility will follow the same steps as the external recruitment process, ensuring **no discrimination** occurs at any stage.

Training Program (Skill Development)

At **20 Microns**, we believe that continuous **training** and **development** are essential for providing the highest value to our clients and for attracting and retaining **excellent employees**.

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Our training initiatives include:

- **In-House Programs:** Regular in-house training sessions to update employees on new developments in their field.
- **External Programs:** Sponsorship of employees to attend external programs and workshops organized by reputed institutions.

We 20 Microns Limited are dedicated to ensuring that all employees have access to opportunities for skill enhancement and professional growth.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

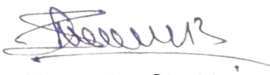
Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Average training hours per employee / year	Manhours/ Person/ Year	FY: 2021-22	20	March-27	12 Months
02	Maintaining Employees covered in annual appraisal	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
03	Maintaining Employees covered in HR Policies Training	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
04	Maintaining Employees covered in Ethics Policies Training	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
05	Maintaining Employees covered in Environmental Policies Training	Percentage (%)	FY: 2021-22	100%	March-27	12 Months

20. Remuneration Policy

Payment Process

- **Salary Disbursement:** Employees will be paid monthly, around the **7th of the following month** for the current month.
- **Payment Mode:** Salaries will be directly credited to the employee's bank account. For alternative options, employees may contact their immediate supervisor.
- **Pay Stub:** Available when the salary is due. In case of a lost or stolen paycheck, notify the **office manager** or **accountant** immediately.

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Employee Benefits

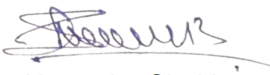
Depending on the employee category and scale, **20 Microns** provides various benefits, which include:

1. **Group Accident Insurance:** Covers limited medical costs for injuries sustained during duty hours.
2. **Provident Fund:** As per the applicable government laws.
3. **Gratuity:** As per the applicable government laws.
4. **Staff Allowance:** At the discretion of the company.
5. **Bonus:** As per the applicable government laws.
6. **Performance-Linked Incentive (Bonus):** May be paid to eligible employees based on business performance, as per company policy.
7. **Holidays & Leaves:** Provided in accordance with company policy, within state legal limits.
8. **Housing & Rental Allowance (HRA).**
9. **Conveyance for Company Purposes:** Company Provided Vehicles, Expense Reimbursement, etc.
10. **Company-Provided Accommodation:** As per company policy.
11. **Non-Statutory Benefits:** Subject to change at the company's discretion without prior notice.
12. **Long Service Award:** Employees with over **25 years of service** are eligible. The award amount is based on company policy.
13. **Leave Policy:**
 - o **Privilege Leave:** 15 days/year.
 - o **Casual Leave:** 3 days/year.
 - o **Sick Leave:** 3 days/year.
 - o Leave can be utilized throughout the year.
 - o Leave carry-forward: Up to 15 days of **Privilege Leave** can be carried forward each year. **Casual** and **Sick Leave** cannot be carried forward.
 - o Leave can be availed for **half-days** and can be **prefixed** or **suffixed** with holidays or weekly offs.
 - o Encashment of leaves only in case of retirement.
14. **Work-Life Balance:** Employees are encouraged to plan and spread their leaves across the year, with approval from their HOD.

Salary Progression and Advancement

- **Annual Salary Reviews:** Conducted based on employee performance, business growth, and market salary trends.

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- **Performance-Based Increments:** Employees who meet or exceed performance targets may be eligible for salary increases based on their performance appraisals.
- **Promotion-Based Salary Increases:** Employees promoted to higher positions will receive a salary adjustment in alignment with the salary grid.
- **Skill Development and Certifications:** Employees completing specific training programs or professional certifications relevant to their role may qualify for salary enhancements.

Maternity Leave

- Governed by the **Maternity Benefit Act**.
- **Probation Period:** If an employee avails of maternity leave during probation or training, the probation period will be extended.
- **Duration:** Maximum of **26 weeks** of maternity leave (Pre Natal & Post Natal), allowed on **two occasions** during employment.
- **Combining Leaves:** Maternity leave can be combined with annual leaves.

Weekly Off

- **General Shift:** Monday to Saturday are working days, with **Sunday** being the weekly off.
- **Shift Workers:** Weekly off according to the shift schedule.

National or Festival Holidays

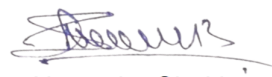
- **10 days** of national or festival holidays will be declared each calendar year.
- The holidays will be displayed on the notice board/circular and shared on HRMS in both **English** and the **local language** at the start of the year.

Proportionality: Identification of Appropriate Responses to Violations

- Any **discrepancy, complaint, or violation** of remuneration policy will be addressed based on severity and intent.
- **Minor infractions:** Addressed through verbal or written warnings.
- **Repeated or severe violations:** May result in formal disciplinary actions, including pay deductions or legal proceedings, as per labour laws.

Transparency: Communication with Stakeholders

- **Employees & Workers will be regularly updated** regarding salary structures, benefits, and policy changes through official communication channels (HRMS, email, notice boards, and town halls).
- **Salary revisions, deductions, or incentives** will be clearly documented and communicated to each employee.

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- **Grievance Mechanism:** Employees can raise concerns regarding remuneration through the internal HR grievance system, ensuring fairness and timely resolution.

Monitoring: Effectiveness of the Implemented Remedy

- **Periodic Audits:** Internal audits will be conducted semi-annually to review salary disbursement accuracy and adherence to policy.
- **Employee Feedback Surveys:** Conducted annually to assess satisfaction with remuneration policies and address concerns.
- **Compliance Review:** Regular assessment of the policy against labour laws and international human rights standards to ensure continued compliance.
- **Reporting Mechanism:** Employees can report discrepancies through anonymous channels to ensure fair and ethical payment practices.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Maintaining Employees covered under remuneration policy	Percentage (%)	FY: 2021-22	100%	March-27	12 Months

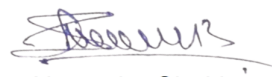
21. Health & Safety Policy

At **20 Microns Limited**, we are pioneers in the field of industrial minerals in India, bringing the organized concept of micronization and developing various micronized and sub-micronized minerals. We view health and safety as integral components of our operations, prioritizing the well-being of our employees, public, and company assets. We firmly believe that no work, service, or activity is so urgent that it compromises safety. By maintaining high safety standards, we aim to enhance productivity and reduce losses.

Our Commitments:

1. **Safe and Healthy Working Conditions:** We are dedicated to providing safe and healthy working conditions to prevent work-related injuries and illnesses.
2. **Legal Compliance:** We ensure adherence to all applicable legal and other health and safety requirements.
3. **Elimination of Hazards:** We commit to eliminating hazards and reducing occupational health and safety (OH&S) risks in the workplace.

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- 4. Continuous Improvement:** We strive for the continual improvement of our OH&S management system to ensure a safer environment.
- 5. Consultation and Participation:** We actively promote the consultation and participation of workers and their representatives in safety-related matters.
- 6. Zero Lost Time Injuries:** We aim to achieve zero lost time injuries by promoting the reporting of near-misses, unsafe acts, and conditions among employees.
- 7. Annual Policy Review:** The policy will be reviewed annually by the SAS Manager and Head ER to assess progress and ensure that the stated commitments are being met.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Lost Time Injuries	Nos.	FY: 2021-22	Zero	March-27	12 Months
02	Lost Time Injury Frequency Rate	Frequency Rate	FY: 2021-22	Zero	March-27	12 Months
03	Lost Time Injury Severity Rate	Severity Rate	FY: 2021-22	Zero	March-27	12 Months

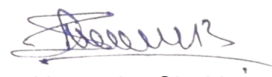
22. Anti-Bribery & Anti-Corruption Policy

At **20 Microns Limited**, we are committed to conducting our business with the highest standards of integrity, ethics, and transparency. Bribery and corruption are not only illegal but also detrimental to our reputation, business, and the communities in which we operate. We strictly prohibit any form of bribery, corruption, or improper payments to government officials, private individuals, or organizations. All employees and those acting on behalf of the company are expected to uphold these principles in all business dealings.

Key Principles:

- No Bribery:** Employees and representatives must not offer, give, accept, or solicit bribes under any circumstances.
- Legal Compliance:** Every country where we do business has strict laws prohibiting improper payments. All employees are expected to comply fully with both local anti-bribery and anti-corruption laws, as well as the company's internal regulations.

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- **Reputation Protection:** Engaging in bribery or corruption can severely damage the company's reputation and relationships with customers, partners, and communities.

What You Should Know:

1. **Adverse Effects:** Accepting or offering bribes can harm the company's reputation and could result in legal penalties.
2. **Education:** Familiarize yourself with anti-bribery and anti-corruption laws, as well as company policies on this issue.
3. **Reporting:** Be aware of the company's whistleblower policy and internal complaint mechanisms to report any suspected bribery or corruption incidents.

Employee Responsibilities:

- **Prohibition on Bribes:** Employees must never offer, promise, or give anything of value that could appear to be a payment meant to influence or reward someone for business-related decisions.
- **Training:** All employees are required to undergo training on anti-bribery and anti-corruption measures to ensure they understand and can apply these principles in their roles.

Ethical Guidelines:

To uphold ethical governance and integrity at all levels, the following guidelines provide clear expectations for employees, management, directors, and external stakeholders.

Do's	Don'ts
• Report any suspicious activities or bribery attempts to the Compliance Officer. • Maintain clear and transparent records of all financial transactions. • Refuse gifts or incentives from suppliers that may influence business decisions.	• Do not offer or accept bribes in any form. • Do not falsify or manipulate financial records. • Do not ignore or withhold information regarding corruption risks.

Policy Violations & Consequences:

Any violation of this policy will result in strict disciplinary action, including termination of employment, legal action, and financial penalties where applicable. Employees found guilty of bribery or corruption may face:

- Immediate dismissal for severe breaches.
- Legal prosecution in accordance with national and international laws.
- Fines and penalties imposed by regulatory authorities.
- Permanent disqualification from holding positions of responsibility within the company.

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Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	To Reduce Corruption and Bribery Cases/ Incident	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months
02	To Conduct Internal audit for Corruption and Bribery Cases and cover all departments and sites.	Nos. of Audits	FY: 2021-22	1 each year	March-27	12 Months
03	To Provide Training on Anticorruption and Anti-Bribery	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
04	To Conduct risk assessment regarding Corruption and Bribery for our all sites.	Percentage (%)	FY: 2021-22	100%	March-27	12 Months

Standard Review Schedule

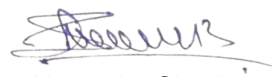
This policy is reviewed as part of the ESG Policy Manual review cycle — at least once every two years. Reviews are conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HODs, and Relevant Team Members during the Management Review Meeting.

Triggers for Immediate / Out-of-Cycle Review

Notwithstanding the scheduled review, this policy shall be reviewed and updated promptly in any of the following circumstances:

- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
- Material changes in company operations, structure, or business activities that affect the scope of this policy.
- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

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23. Anti-Competition Policy

At **20 Microns Limited**, we are committed to competing fairly and ethically in the marketplace. We believe that fair competition drives innovation and benefits consumers, employees, and the economy as a whole. To uphold this commitment, we adhere to all antitrust and competition laws that prohibit anti-competitive behavior and ensure a level playing field for all businesses.

Key Principles:

- **Fair Competition:** We engage in competition that is open, independent, and transparent, avoiding any practices that could be construed as anti-competitive.
- **Compliance with Laws:** Our operations comply with all relevant antitrust laws that prohibit agreements restricting competition, both among competitors and within the supply chain. This includes seeking necessary approvals for commercial agreements that may impact competition or for mergers and acquisitions.

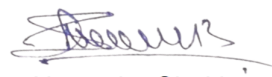
What Employees Should Know:

1. **Illegal Agreements:** Any direct or indirect discussion, agreement, or understanding with competitors regarding prices, product allocation, market territories, or collective boycotts is illegal.
2. **Information Exchange:** Sharing or signalling individualized competitive intentions or sensitive information (e.g., pricing, strategies) with competitors is strictly prohibited.
3. **Price Restrictions:** Employees cannot impose conditions on customers regarding the resale prices of our products.
4. **Exclusive Arrangements:** Any exclusive arrangements or restrictions on customers' abilities to resell must be approved by the Legal & Integrity team.
5. **Serious Consequences:** Violating antitrust laws can lead to severe legal repercussions, including criminal prosecution and reputational damage to both the individual and the company.

Employee Responsibilities:

- **Adhere to Antitrust Laws:** Employees must fully comply with all antitrust and competition laws in their business activities.
- **Familiarization:** Be knowledgeable about the company's Corporate Regulations relating to antitrust compliance.
- **Proactive Conduct:** Immediately distance yourself from any inappropriate conduct related to competition, such as during meetings of trade associations or industry groups.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


Narendra Shukla
DGM - ER

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Ethical Guidelines:

To uphold ethical governance and integrity at all levels, the following guidelines provide clear expectations for employees, management, directors, and external stakeholders.

Do's	Don'ts
• Compete fairly and ethically in the marketplace. • Follow all applicable competition laws and regulations. • Ensure transparency in negotiations and pricing strategies.	• Do not engage in price-fixing, bid-rigging, or market allocation schemes. • Do not discuss competitive pricing strategies with competitors. • Do not misuse market influence to eliminate competition unfairly.

Policy Violations & Consequences:

Any violation of this policy will result in strict disciplinary action, including termination of employment, legal action, and financial penalties where applicable.

- Immediate dismissal for severe breaches.
- Legal prosecution in accordance with national and international laws.
- Fines and penalties imposed by regulatory authorities.
- Permanent disqualification from holding positions of responsibility within the company.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	To reduce anti competition incidents	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months

Standard Review Schedule

This policy is reviewed as part of the ESG Policy Manual review cycle — at least once every two years. Reviews are conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HODs, and Relevant Team Members during the Management Review Meeting.

Triggers for Immediate / Out-of-Cycle Review

Notwithstanding the scheduled review, this policy shall be reviewed and updated promptly in any of the following circumstances:

Place: WAGHODIA, VADODARA
Date: 01/01/2026


Narendra Shukla
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Title:	ESG POLICY MANUAL		
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- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
- Material changes in company operations, structure, or business activities that affect the scope of this policy.
- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

24. Money Laundering & Fraud Prevention Policy

At **20 Microns Limited**, we are committed to maintaining the highest standards of integrity and transparency in all our financial dealings. We recognize that the risk of money laundering and fraud can have serious implications for our business, reputation, and stakeholders. Therefore, we ensure compliance with all applicable laws and regulations related to financial transactions, accounting, and anti-money laundering efforts.

Key Principles:

- **Accurate Record Keeping:** We diligently record and report all financial transactions, ensuring that our financial records accurately reflect our operations. This includes maintaining comprehensive documentation for all business transactions and adhering to established accounting principles.
- **Compliance with Laws:** We fully comply with laws governing financial disclosures, tax obligations, and anti-money laundering regulations. We remain vigilant in monitoring for suspicious financial activities that may indicate attempts to disguise proceeds from criminal activities.
- **Protection of Assets:** We protect the company's property, assets, and sensitive data from improper or unauthorized use, ensuring that company resources are utilized only for legitimate business purposes.

What Employees Should Know:

1. **Financial Records:** Financial records encompass all relevant books, accounts, and supporting documents that detail the preparation and integrity of those records. This includes any tangible data related to financial transactions.

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- 2. Money Laundering Risks:** Individuals or organizations involved in money laundering seek to conceal the proceeds of illegal activities through legitimate business transactions or use legitimate funds to further criminal endeavors.
- 3. Confidential Information:** Releasing sensitive or confidential information without proper authorization can lead to legal ramifications and damage the company's reputation.

Employee Responsibilities:

- Accurate Transaction Recording:** Ensure that all business transactions are recorded in a complete and truthful manner, in accordance with company accounting principles, internal procedures, and relevant laws.
- Document Verification:** Before signing any document or approval, verify its accuracy and confirm that the underlying transaction serves a legitimate business purpose.
- Record Retention:** Do not alter, destroy, or improperly dispose of any records that you are required to keep or that fall within the company's document retention policies.
- Reporting Suspicious Activity:** Remain vigilant and report any suspected fraudulent activities or irregularities to the appropriate channels within the company. Remember, improper or fraudulent documentation is illegal and may expose both you and the company to civil and criminal penalties.

Ethical Guidelines:

To uphold ethical governance and integrity at all levels, the following guidelines provide clear expectations for employees, management, directors, and external stakeholders.

Do's	Don'ts
- Report any suspicious transactions to the compliance department. - Conduct due diligence before engaging with new business partners. - Maintain accurate financial records and transaction logs.	- Do not process or approve transactions that lack clear business justification. - Do not ignore red flags related to suspicious financial activities. - Do not engage in structuring transactions to evade reporting requirements.

Policy Violations & Consequences:

Any violation of this policy will result in strict disciplinary action, including termination of employment, legal action, and financial penalties where applicable.

- Immediate dismissal for severe breaches.
- Legal prosecution in accordance with national and international laws.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


Narendra Shukla
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- Fines and penalties imposed by regulatory authorities.
- Permanent disqualification from holding positions of responsibility within the company.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reducing money laundering & fraud incidents	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months
02	To Conduct an Internal audit on the money laundering & fraud Issues	Nos. of Audits	FY: 2021-22	1 each year	March-27	12 Months
03	To Provide Training on money laundering & fraud Policy	Percentage (%)	FY: 2021-22	100%	March-27	12 Months

Standard Review Schedule

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Triggers for Immediate / Out-of-Cycle Review

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- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
- Material changes in company operations, structure, or business activities that affect the scope of this policy.
- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

Place: WAGHODIA, VADODARA
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25. Conflict of Interest Policy

At **20 Microns Limited**, we are dedicated to upholding the highest ethical standards in our business practices. Our commitment to acting in the best interests of the company requires that we use company resources, property, and information solely for legitimate business purposes. We strive to make decisions free from personal interests and to maintain the integrity of our operations.

Key Principles:

- **Transparency:** We recognize the importance of promptly disclosing any personal or professional interests that may reasonably be perceived to conflict with the best interests of the company. Such disclosures help maintain trust and prevent any appearance of impropriety.
- **Independence:** We are committed to making decisions independently, ensuring that our judgment is not affected by personal relationships or external engagements that could harm the company's reputation or interfere with our responsibilities.
- **Reputation Protection:** We understand that even the appearance of a conflict of interest can negatively impact the company's reputation, trust, and morale among employees and stakeholders.

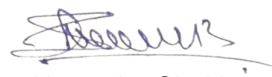
What Employees Should Know:

1. **Types of Conflicts:** Conflicts of interest can be actual or apparent. It is essential to consider whether a colleague, aware of your personal interests, might reasonably question the integrity of your business decisions.
2. **Consequences of Non-Disclosure:** While having a conflict of interest or the appearance of one is not, in itself, a violation of the Code of Conduct, failing to disclose such conflicts promptly may result in disciplinary action.
3. **Seeking Guidance:** If you are uncertain about whether a situation constitutes a conflict of interest, it is advisable to seek clarification and guidance.

Employee Responsibilities:

- **Disclosure:** If you suspect you have an actual or apparent conflict of interest, disclose it as per the company's Corporate Regulation on conflicts of interest. This ensures that any potential issues are addressed in a fair and transparent manner.
- **Avoidance:** Strive to avoid situations that could place you in a conflict between your personal interests and those of the company. Whenever possible, prioritize the company's interests in your professional decisions and activities.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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Ethical Guidelines:

To uphold ethical governance and integrity at all levels, the following guidelines provide clear expectations for employees, management, directors, and external stakeholders.

Do's	Don'ts
• Disclose any personal or financial relationships that could create a conflict of interest. • Seek approval before engaging in any external business relationships. • Follow company procedures for reporting conflicts of interest.	• Do not make decisions that personally benefit you at the expense of the company. • Do not engage in business with direct competitors without approval. • Do not misuse company resources for personal gain.

Policy Violations & Consequences:

Any violation of this policy will result in strict disciplinary action, including termination of employment, legal action, and financial penalties where applicable.

- Immediate dismissal for severe breaches.
- Legal prosecution in accordance with national and international laws.
- Fines and penalties imposed by regulatory authorities.
- Permanent disqualification from holding positions of responsibility within the company.

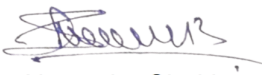
Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reducing conflict of interest incidents	Nos. of Incident	FY: 2021-22	Zero	March-26	12 Months
02	To Conduct an Internal audit on the Conflict-of-Interest Issues	Nos. of Audits	FY: 2021-22	1 each year	March-26	12 Months
03	To Provide Training on Conflict-of-Interest Policy	Percentage (%)	FY: 2021-22	100%	March-26	12 Months

Standard Review Schedule

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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This policy is reviewed as part of the ESG Policy Manual review cycle — at least once every two years. Reviews are conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HODs, and Relevant Team Members during the Management Review Meeting.

Triggers for Immediate / Out-of-Cycle Review

Notwithstanding the scheduled review, this policy shall be reviewed and updated promptly in any of the following circumstances:

- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
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- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

26. Gift & Entertainment Policy

Purpose: This policy outlines the guidelines for employees of **20 Microns Limited** regarding the acceptance of gifts and hospitality from business associates. The intent is to ensure that such interactions do not influence or appear to influence business decisions and maintain the integrity of our operations.

Definitions

- **Gifts:** Any gratuitous monetary or non-monetary benefit.
- **Hospitality:** Any form of travel, hotel, food, drinks, entertainment, or event (participation or attendance), such as sporting events, theatrical events, awards, or ceremonies.
- **Business Associate:** Suppliers, customers, vendors, dealers, distributors, franchisees, lessors, lessees, or other persons with whom the Company has business or transactional dealings.

Policy Guideline

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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The Company acknowledges that some business associates may occasionally give small gifts. However, these gifts must not affect an employee's business judgment or create an appearance that judgment could be influenced.

Employees must exercise caution when accepting gifts. As a general rule, a gift from a business associate may be accepted, provided that:

- It does not create the appearance or implied obligation that the gift giver is entitled to preferential treatment, better prices, or improved terms.
- It would not influence, or appear to influence, the employee's ability to act in the Company's best interest.
- It would not embarrass the Company or the gift giver if publicly disclosed.
- If the value is ₹5,000 and above, it must be reported to the Departmental Head and Ethics Counsellor (Top Management) and recorded in the Gift Register. The appropriate action will be communicated after consultation.
- It would not prevent or impede business being awarded or conducted through the gift giver's competitors.
- It is exchanged during festivals or ceremonial occasions (e.g., flowers or sweets) and is culturally appropriate.

If a gift must be returned due to policy, an explanatory note should accompany it, explaining the rationale for returning the gift. Consumable gifts (e.g., food or beverages) should ideally be shared among employees or donated to charity. High-value gifts exceeding the policy limits may be auctioned, with proceeds donated to charity. A record of this must be maintained.

Prohibited Gifts

The following types of gifts are never acceptable:

- Gold, precious metals, gems, or stones.
- Gifts prohibited by law.
- Gifts intended as bribes, payoffs, kickbacks, or facilitation payments.
- Gifts known to be prohibited by the gift giver's or recipient's organization.
- Gifts in the form of services or non-cash benefits (e.g., a promise of employment).

The cumulative value of gifts received from any one gift giver cannot exceed ₹5,000 in a financial year unless disclosed in the Gift Register and approved by the Departmental Head. If a gift received at a ceremonial event might not be appropriate under these guidelines but would be offensive or impractical to refuse, the employee may accept the gift but must promptly report it to the Departmental Head and Ethics Counsellor (Top Management) for further guidance.

Accepting Honorariums

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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Employees may occasionally be invited to participate in external panels, deliver lectures, or engage with professional or educational institutions due to their stature and affiliation with the Company. In such cases:

- Any honorarium received (typically in cash) must be declared to the Departmental Head, who will provide guidance on the appropriate course of action. Employees may retain 100% of the honorarium if deemed fair and reasonable.
- Gifts received in such contexts will be treated according to the gift policy.
- Hospitality (e.g., travel or lodging) offered as part of an invitation may be accepted, provided it is fair, reasonable, and in line with Company standards.

Disclosure in the Gift Register

All gifts, donations, and entertainment received by an employee beyond the specified value must be disclosed in the Gift Register with the following details:

- Employee name.
- Description of the gift and relevant date.
- Identity of the gift giver.
- Approximate value of the gift.
- Context or business purpose of the gift.
- Approval, if applicable.
- Whether accepted or declined.
- Manner and reason for acceptance or decline.

Accepting Hospitality

Business hospitality (e.g., meals or tickets to events) may be accepted if it is intended to strengthen business relationships and aligns with the following guidelines:

- Hospitality is infrequent and reasonably related to a legitimate business purpose.
- It is not intended as a bribe, payoff, kickback, or facilitation payment.
- It does not create the appearance of an obligation for preferential treatment or business awards.
- It is in good taste and occurs at a business-appropriate venue.
- It is reasonable, appropriate for the occasion, and does not influence the employee's ability to act in the Company's best interest.
- It is disclosed in the Gift Register if applicable, and approved by the Departmental Head if necessary.

Policy Violations & Consequences:

Place: WAGHODIA, VADODARA
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Any violation of this policy will result in strict disciplinary action, including termination of employment, legal action, and financial penalties where applicable.

- Immediate dismissal for severe breaches.
- Legal prosecution in accordance with national and international laws.
- Fines and penalties imposed by regulatory authorities.
- Permanent disqualification from holding positions of responsibility within the company.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Violation Incident on Gift & Entertainment Policy	Nos. of Violation	FY: 2021-22	Zero	March-27	12 Months

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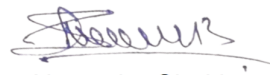
This policy is reviewed as part of the ESG Policy Manual review cycle — at least once every two years. Reviews are conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HODs, and Relevant Team Members during the Management Review Meeting.

Triggers for Immediate / Out-of-Cycle Review

Notwithstanding the scheduled review, this policy shall be reviewed and updated promptly in any of the following circumstances:

- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
- Material changes in company operations, structure, or business activities that affect the scope of this policy.
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27. Information Security Policy

Purpose: This policy establishes guidelines for the responsible use of information technology and the protection of sensitive information within **20 Microns Limited**. Our aim is to safeguard the interests of the company, our customers, and our stakeholders against cyber threats and unauthorized access.

Scope: This policy applies to all employees, contractors, and third-party service providers who access, use, or manage company information technology systems and data.

Policy

Use of Information Technology

- Employees are expected to use information technology responsibly, solely for legitimate business purposes that align with the company's interests.
- Use of company systems—including email, software, networks, applications, the internet, and social media—must adhere to the company's rules and guidelines.

Protection of Intellectual Property

- The company's intellectual property (IP) includes patents, copyrights, trademarks, service marks, trade secrets, design rights, and other proprietary rights.
- Employees must follow internal policies regarding the proper use, safekeeping, marking, and handling of the company's IP and confidential information.
- Employees are expected to respect the IP and confidential information of others and ensure compliance with applicable laws.

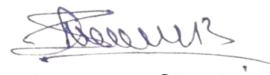
Confidential Information

- Confidential information encompasses vast amounts of expertise and sensitive data that provide a competitive edge in the marketplace.
- Employees must ensure that confidential information is shared only with authorized personnel and handled according to company guidelines.

Data Protection and Privacy

- We acknowledge the importance of protecting personal data and believe that data protection principles strengthen individual rights.
- The company commits to collecting, using, storing, handling, transferring, and disclosing personal data in accordance with applicable laws.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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- Employees must ensure that any personal data collected or processed is safeguarded against unauthorized access, alteration, or loss.

Cybersecurity Measures

- To combat cyberattacks and internal and external threats, the company will implement robust cybersecurity measures, including:
 - Regular software updates and security patches.
 - Employee training on cybersecurity best practices and phishing awareness.
 - Access controls to limit sensitive information to authorized personnel only.
 - Incident response plans to address potential data breaches.

Compliance

- All employees must familiarize themselves with this policy and comply with all applicable laws regarding information security and data protection.
- Suppliers and business partners are expected to adhere to the same standards of safeguarding personal data.

Reporting and Accountability

- Employees are encouraged to report any suspicious activity or potential breaches of information security to the designated security officer or through the established reporting channels.
- Non-compliance with this policy may result in disciplinary action, up to and including termination of employment.

Ethical Guidelines:

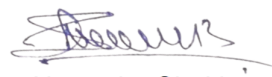
To uphold ethical governance and integrity at all levels, the following guidelines provide clear expectations for employees, management, directors, and external stakeholders.

Do's	Don'ts
• Follow company cybersecurity policies to protect sensitive data. • Use strong passwords and enable multi-factor authentication where required. • Report any suspicious emails, phishing attempts, or data breaches immediately.	• Do not share confidential company data with unauthorized individuals. • Do not use personal devices to store or transmit company-sensitive information. • Do not click on unknown or suspicious links in emails or messages.

Policy Violations & Consequences:

Any violation of this policy will result in strict disciplinary action, including termination of employment, legal action, and financial penalties where applicable.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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- Immediate dismissal for severe breaches.
- Legal prosecution in accordance with national and international laws.
- Fines and penalties imposed by regulatory authorities.
- Permanent disqualification from holding positions of responsibility within the company.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reducing information security incidents	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months
02	To Conduct an Internal audit on the Information Security Issues	Nos. of Audits	FY: 2021-22	1 each year	March-27	12 Months
03	To Provide Training on Information Security Policy	Percentage (%)	FY: 2021-22	100%	March-27	12 Months
04	To Conduct risk assessment regarding Information Security for our all sites.	Percentage (%)	FY: 2021-22	100%	March-27	12 Months

Standard Review Schedule

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- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

28. Confidentiality Policy

We, 20 Microns Limited, is committed to protecting information and data whether it belongs to us or to our stakeholders including customers and external providers. We recognize the growing importance of social media, but caution must be exercised when using these tools. The following outlines our policy on confidentiality.

Confidential Information Sharing: It is prohibited to share **confidential information** with any individual other than its intended recipient, unless prior authorization has been obtained from the owner of that information or if there is a legal obligation to do so.

Third-Party Information: Information provided to us by suppliers, customers, and partners must not be disclosed without **prior authorization**.

Protection of Information: All necessary steps must be taken to prevent the **inadvertent disclosure** or improper use of confidential information. This includes acting with discretion in public places, safely storing confidential information, and taking precautions when sending, copying, or destroying documents or data.

Social Media Use: When engaging with social media, employees must apply the same personal and professional standards as for any other business activity. This includes:

- Not sharing **company information** (such as photos or videos of our facilities).
- Distinguishing between **professional** and **personal** communications.
- Ensuring that time spent on social media does not interfere with work.

We protect information even after an employee leaves the company. Former employees must continue to respect any confidentiality agreements they signed.

Employees must respect and adhere to confidentiality agreements between the company and its partners.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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We are committed to maintaining confidentiality and protecting our information, promoting responsible use of social media, and ensuring that all employees understand and adhere to these guidelines.

Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Zero Confidentiality Deviation Incident	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months

Standard Review Schedule

This policy is reviewed as part of the ESG Policy Manual review cycle — at least once every two years. Reviews are conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HODs, and Relevant Team Members during the Management Review Meeting.

Triggers for Immediate / Out-of-Cycle Review

Notwithstanding the scheduled review, this policy shall be reviewed and updated promptly in any of the following circumstances:

- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
- Material changes in company operations, structure, or business activities that affect the scope of this policy.
- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

29. Whistleblower Process Policy

Purpose: This policy outlines the process for reporting and investigating concerns regarding unethical, illegal, or improper conduct within **20 Microns Limited**. It aims to protect whistleblowers and ensure a thorough and confidential investigation of complaints.

Reporting Procedure

Place: WAGHODIA, VADODARA
Date: 01/01/2026


Narendra Shukla
DGM - ER

Title:	ESG POLICY MANUAL		
Document No.:	20ML/HO/SAS/POLICY/001	Revision No.:	02
Policy Effective Date.:	01/10/2024	Last Review Date.:	01/01/2026
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1. Submission of Vigilance Disclosure:

- Any employee or stakeholder can submit a **Vigilance Disclosure** (whistleblower complaint) regarding suspected wrongdoing or unethical behavior.
- The disclosure should be made to the designated recipient, who will record the complaint and ascertain details from the complainant.

2. Initial Investigation:

- The recipient may conduct an initial investigation personally or engage another officer within the company or an outside agency, as deemed appropriate.
- All vigilance disclosures will be recorded and thoroughly investigated.

Investigation Process**1. Involvement of Audit Committee:**

- The **Audit Committee** may take the lead in investigations, involving additional officers or external agencies if necessary.

2. Notification to Subject(s):

- The individuals against whom allegations are made (referred to as **Subject(s)**) will generally be informed in writing of the allegations at the outset of a formal investigation.
- Subject(s) will have the opportunity to provide their inputs during the investigation.

3. Rights of the Subject(s):

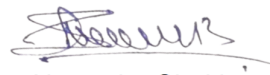
- Subject(s) have the right to consult with individuals of their choice during the investigation.
- Subject(s) must not interfere with the investigation, including withholding or destroying evidence.
- Subject(s) have the right to be informed of the investigation's outcome.

4. Timeline for Investigation:

- The investigation should normally be completed within **60 days** of receiving the vigilance disclosure. This period may be extended as deemed necessary by the Audit Committee.

Decision and Reporting**1. Outcome of Investigation:**

- If the investigation concludes that an improper, unethical, or wrongful act has occurred, recommendations for corrective action will be made to the company management.

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- Any disciplinary or corrective action taken will follow the applicable personnel or staff conduct and disciplinary procedures.

2. Dissatisfaction with Report:

- If the complainant is not satisfied with the investigation report, they have the right to escalate the issue to the appropriate legal or investigating agency.

3. False Allegations:

- Complainants making false allegations may face disciplinary action according to the company's rules, procedures, and policies.

Confidentiality and Secrecy

- All parties involved in the whistleblower process, including the complainant, members of the Audit Committee, and the Subject(s), must maintain confidentiality regarding all matters under this policy.
- Discussions about the complaint should be limited to those necessary to complete the investigation.

Protection of Complainants**1. No Retaliation:**

- Whistleblowers will not face any unfair treatment or retaliation for reporting a vigilance disclosure.
- Protection against practices such as threats, intimidation, termination, suspension, or any other disciplinary action will be provided.

2. Confidentiality of Identity:

- The identity of the complainant will be kept confidential to the extent possible and permitted by law.
- The company will not disclose the identity of the complainant without their consent.

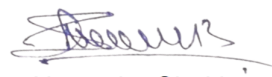
3. Protection for Others Assisting in Investigation:

- Any other complainants or individuals assisting in the investigation will be afforded the same level of protection and confidentiality as the original complainant.

Conclusion

This Whistleblower Process Policy is designed to ensure a safe and transparent mechanism for reporting misconduct, fostering a culture of integrity and accountability within **20 Microns Limited**. All employees are encouraged to uphold these principles and report any concerns without fear of reprisal.

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Key Performance Indicators:

The following Process Performance is to be monitored and measured.

Sr. No.	Key Performance Indicators	Unit of Measurement	Baseline	Target	Timeline	Monitoring Frequency
01	Reducing confirmed incidents of whistle blower	Nos. of Incident	FY: 2021-22	Zero	March-27	12 Months

Standard Review Schedule

This policy is reviewed as part of the ESG Policy Manual review cycle — at least once every two years. Reviews are conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HODs, and Relevant Team Members during the Management Review Meeting.

Triggers for Immediate / Out-of-Cycle Review

Notwithstanding the scheduled review, this policy shall be reviewed and updated promptly in any of the following circumstances:

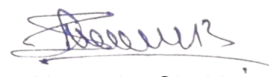
- Changes in applicable laws, regulations, or statutory requirements relevant to this policy area.
- A significant incident, breach, or near-miss that reveals a gap in the current policy framework.
- Material changes in company operations, structure, or business activities that affect the scope of this policy.
- Recommendations arising from internal or external audits, inspections, or regulatory guidance.

30. Disciplinary Measures for ESG Policy Violations

20 Microns Limited is committed to maintaining the highest ethical standards, including integrity, transparency, accountability, and responsible business practices in environmental, social, and governance matters. The company has established clear disciplinary measures for violations of this Policy. These measures ensure accountability and safeguard the integrity of the company's operations.

Issuance of Formal Warnings: For minor violations, employees may receive documented warnings outlining the nature of the violation and corrective actions required.

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Mandatory Training or Counselling: Employees found in violation may be required to attend additional training sessions or counselling programs focused on ethical conduct and compliance.

Suspension Without Pay: In cases of significant violations, employees may face temporary suspension while investigations are conducted.

Termination of Employment: Severe breaches, such as bribery, misrepresentation of information, or consistent non-compliance with ESG guidelines, may result in immediate termination of employment.

Legal Action: If the violation involves illegal activities such as bribery, environmental regulation violations, or financial misconduct, the company reserves the right to initiate legal proceedings.

Supplier or Partner Penalties: In cases where violations involve suppliers or business partners, penalties may include suspension or termination of contracts and partnerships.

Public Disclosure of Actions: For severe or repeated violations impacting public trust, 20 Microns Limited may disclose disciplinary actions in its external reporting mechanisms.

31. Communication and Transparency:

The ESG Policy Manual is publicly available on 20 Microns website and shared through various stakeholder communication channels.

32. Review and Update

The ESG Policy manual will be reviewed at least once every two years to ensure its continued relevance and effectiveness. The review will be conducted by the Lead Auditor – Safety Audit and Sustainability, Management, Plant HODs, Functional HOD's, and Relevant Team Members in the Management Review Meeting.

In the event of significant changes in our operations or business activities, the ESG policy manual may be updated outside the scheduled review cycle to ensure alignment with our evolving sustainability objectives and compliance requirements.

Place: WAGHODIA, VADODARA
Date: 01/01/2026


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33. Acknowledgment and Acceptance

Acknowledgement and signing this ESG Policy Manual:

I, the undersigned, acknowledge that I have received, reviewed, and understood the ESG (Environmental, Social, and Governance) Policy Manual of 20 Microns Limited. I recognize that this manual serves as a guiding framework for the Company's commitment to sustainable and responsible business practices.

By signing this acknowledgment, I confirm and commit to:

- Adhering to the Company's ESG principles, including environmental sustainability, social responsibility, and ethical governance.
- Reporting any actual or potential violations of ESG policies.
- Supporting the Company's ESG initiatives and best practices.

By signing below, I affirm my commitment to upholding the ESG policies of 20 Microns Limited and contributing to the Company's vision of responsible and sustainable business practices.

Employee Name : _____

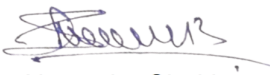
Place: _____

Designation : _____

Date: _____

Signature : _____

Place: WAGHODIA, VADODARA
Date: 01/01/2026


Narendra Shukla
DGM - ER