



SIGMA[®]
ENGINEERED SOLUTIONS

**ESG Report
Fiscal Year
2025**

4/1/2024 - 3/31/2025

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About This ESG Report

This ESG report outlines Sigma Engineered Solutions® environmental, social, and governance performance and initiatives for Fiscal Year 2025 (FY25) beginning 4/1/2024 through 3/31/2025.

It provides a comprehensive view of the actions we have taken to enhance sustainability, improve worker safety, and promote ethical governance across Sigma Engineered Solutions Global Operations.

The report includes quantitative metrics, narrative context, and forward-looking plans for both our India and North America sites.



Message From CEO Brad Ward

At Sigma Engineered Solutions®, our longstanding commitment to excellence extends beyond operational performance. Last year, we released our first ESG Report, and I noted the importance of building on being a more responsible steward to our team members, the planet, and long-term business resilience.

In Sigma's second ESG report, I am happy to report that we have extended the baselines we established in our first report and have found ways to continue to improve and innovate in all aspects.

Transparency and accountability remain central to our approach. This year's report includes more robust data tracking, adding 12 new sustainability parameters, deeper insights into our supply chain practices, and enhanced goals that align with our long-term strategic vision.

While we are proud of our progress, we recognize that ESG is an ongoing journey. We are committed to continuous improvement and setting even more ambitious goals for the years ahead.

Thank you to our employees, partners, and customers who support and challenge us to lead responsibly. Together, we will continue building a more sustainable, inclusive, and resilient future.



Brad Ward
President & CEO



About Sigma



Sigma Engineered Solutions, headquartered in Garner, North Carolina, is a global leader in designing, manufacturing, sourcing, and delivering complex metal components that enhance high-quality products worldwide.

Established in 1982, the company has grown from a single plant in India to a network of 15 manufacturing facilities across the U.S., India, and Mexico, supported by sourcing capabilities in Asia.

With a vertically integrated operation, a U.S.-based warehouse, and a commitment to customer-centric solutions, Sigma Engineered Solutions combines the efficiency of global manufacturing with the responsiveness of a domestic partner.

OUR VISION

To be the global partner of choice by exceeding customer expectations

OUR MISSION

To create value for our customers as a trusted partner by delivering world class product solutions

AT SIGMA WE VALUE PEOPLE WHO

- have exemplary honesty and integrity
- are customer focused
- strive for continuous improvement in all they do
- are courageous and trustworthy
- are committed to teamwork
- are socially and environmentally responsible
- act proactively in the best interest of all stakeholders

ESG - Sustainability Strategy

In 2024, Sigma took a major step toward integrated sustainability by beginning to compile key metrics from several operational silos into a single, unified ESG report. This initiative marked the beginning of a more holistic approach to tracking environmental, social, and governance performance across the organization.

Additionally, that year, led by MALK Partners, Sigma conducted an ESG materiality assessment. These activities became the baseline of our ESG roadmap, which identifies key items for Sigma to build practices that achieve its goals: meeting customer expectations for managing and improving sustainability performance, and acting as an excellent corporate citizen and steward for our stakeholders.

In this second report, we build off the roadmap items identified and continue on our journey to becoming a better corporate citizen and partner to the environment.



ESG Roadmap

SHORT TERM

- Formalization of Baseline Emissions Inventory
- 3rd party verification of emission inventory
- Expand Environmental Performance Tracking & Target Setting
- Formalization of Supplier Code of Conduct
- Integrate ESG into Supplier Management Program
- Introduce Stay Interviews
- Introduce Robust engagement Surveys
- Track outcomes of People Development initiatives
- Establish Corporate ESG Committee Processes
- Publish ESG Annual Report

MEDIUM TERM

- Emissions Reductions Targets Evaluated and Set
- Benchmark KPI's YoY and adjust targets
- Include ESG items in Supplier Audits
- Conduct Supply Chain Mapping Exercise
- Annual Engagement Surveys
- Integrate ESG oversight at the Board Level

LONG TERM

- Annual Tracking and Reporting
- Pursue Eco Vadis Certification
- Develop ESG into Executive Compensation

Environmental

At Sigma, we understand that every product we create carries an environmental impact, and we take responsibility for understanding and managing these impacts as part of our commitment to being a good corporate citizen. We are dedicated to environmental stewardship across our operations and value chain, empowering our facilities to support the health of surrounding communities while maintaining a global focus on reducing harmful impacts to the planet. Sigma is committed to minimizing the environmental footprint of our operations, including energy use, greenhouse gas emissions, resource consumption, and waste generation.

Combating climate change and reducing the energy intensity of our operations is a strategic priority for Sigma. Our team promotes corporate citizenship by supporting the global transition to a low-carbon economy. Climate action is critical for Sigma to meet expectations from our customers and enable them to achieve their own environmental goals. Sigma is committed to advancing our climate management in collaboration with customers. To support sustainable practices, we track a comprehensive set of environmental metrics and have established performance targets, such as our Green Spider Score, which measures areas including permits, compliance, and training. We also plan to expand our tracking of key performance indicators in the coming year. Our EHS and facility managers regularly conduct environmental impact assessments and audits to guide our sustainability priorities. We are committed to protecting the environment and biodiversity for future generations and building climate resilience across the organization through innovative, adaptive solutions that address climate risks, enhance energy efficiency, and reduce greenhouse gas emissions.

In addition to managing our direct environmental impact, Sigma is equally committed to responsible sourcing practices and environmental stewardship across our materials supply chain. We strive to source raw materials for our alloys from suppliers that mine and process materials in accordance with industry best practices. Upholding human rights and fair labor conditions within our supply chain is a core value at Sigma. We strongly oppose all forms of labor violations, including forced and child labor, recognizing the material risks these practices pose to people and to the integrity of our operations. Our commitment to ethical standards ensures that all workers in our supply chain are treated with dignity and respect and receive fair compensation for their work

To promote sustainable manufacturing practices across our value chain, we actively engage with suppliers to encourage strong environmental management and labor standards. We have formalized these expectations through the recent development of a supply chain code of conduct, which outlines ESG criteria for our upstream partners. To ensure transparency and traceability, we capture comprehensive data for all procurement contracts and maintain detailed records of raw material sourcing, including country-of-origin information.

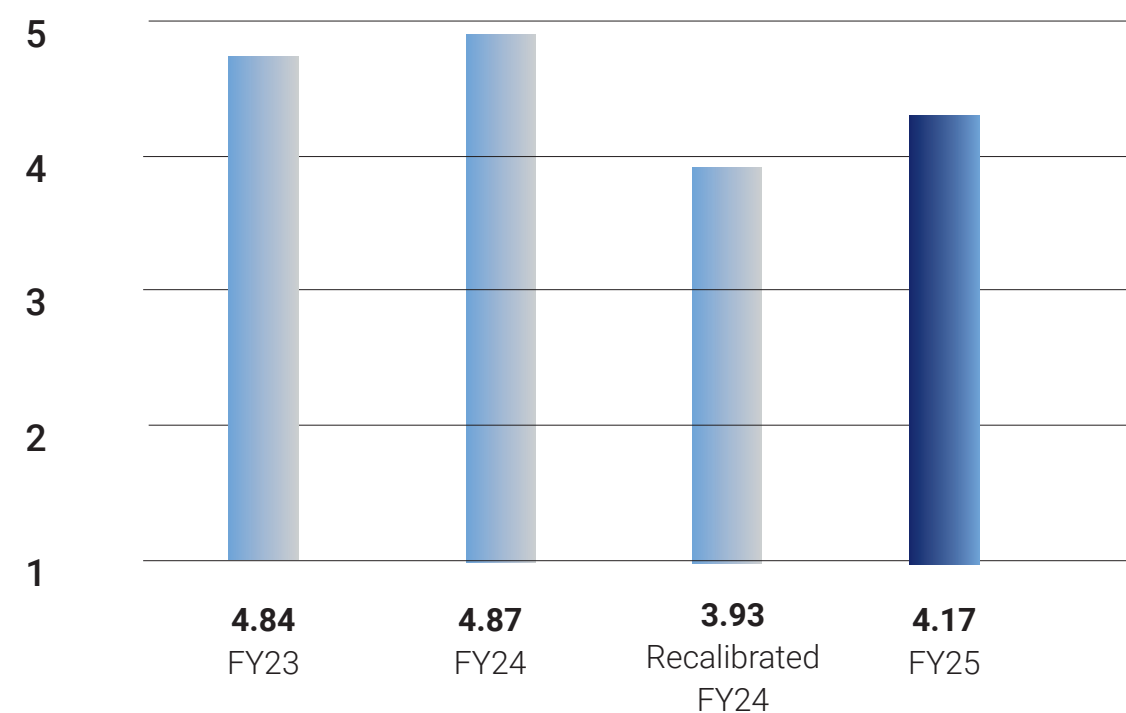
Our Global Sourcing Group plays a critical role in validating the social and labor practices of our suppliers and ensures that we procure raw materials from world-class vendors who meet the expectations defined in our Conflict Minerals Policy. These actions reinforce Sigma's dedication to maintaining ethical, sustainable, and resilient supply chains in alignment with our broader environmental and social responsibility goals.



Sustainability Metrics

Sigma uses a Green / Sustainability Score to monitor our overall environmental metrics. The monitoring of this is done on a 1-5 scale with 1 being the lowest. In FY25, Sigma's Green Score improved from a recalibrated FY24 score of 3.93 to 4.17. The recalibration of the FY24 score is due to adding 12 new sustainability parameters for this year.

Green/ Sustainability Score



Green score baseline of FY24 is recalibrated to 3.93 with 12 new sustainability parameters added



Greenhouse Gas Emissions

This year, Sigma experienced an increase in greenhouse gas (GHG) emissions, primarily due to a rise in the production of custom parts, reflecting growing market demand. Total GHG emissions rose from 52,265 metric tons of CO2 equivalent (CO2e) in FY24 to 54,220 metric tons in FY25. Similarly, GHG emissions per metric ton of production increased from 1.76 to 1.77, indicating a slight increase in emissions intensity.

To better understand and manage its emissions, Sigma has established a baseline GHG inventory for all its facilities and operations in India. This inventory encompasses both Scope 1 (direct) and Scope 2 (indirect) emissions from manufacturing activities. As a next step, the company plans to expand its emissions tracking to include Scope 3 emissions, which account for emissions across its entire value chain.

In response to the FY25 increase in emissions, Sigma is actively developing a climate strategy with two key focus areas.

First - Energy Efficiency

We are pursuing energy efficiency as an additional TPM pillar to reduce energy intensity of its operations.

Sigma is actively exploring next-generation manufacturing technologies that can further reduce energy costs and emissions intensity without compromising product quality or operational excellence. We have already made targeted investments in energy-efficient infrastructure across our facilities, including the installation of LED lighting systems and sustainable air compressors. These upgrades not only contribute to lower energy consumption but also support our broader commitment to responsible and forward-looking manufacturing practices

Second - Increase share of green energy.

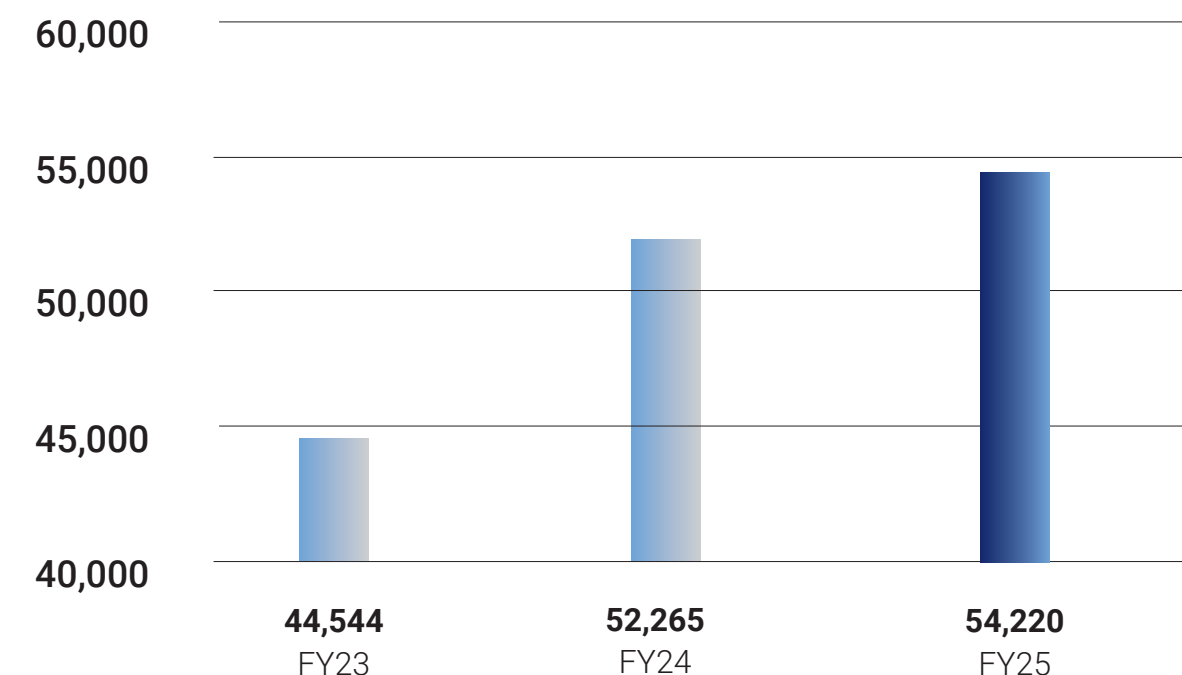
Sigma is exploring renewable energy integration at its Pune and Jaipur sites to increase the percentage of green energy.

As part of its broader clean energy transition, Sigma is identifying opportunities to reduce GHG emissions through the adoption of renewable energy and energy-efficient technologies. The company has made significant capital investments in clean energy

infrastructure to directly generate low-carbon energy at its manufacturing sites. To date, Sigma has completed two on-site solar projects in India, adding 1,668 megawatts of solar energy capacity. These installations have helped offset approximately 2,903 metric tons of CO2e—equivalent to 6.5% of Sigma’s Scope 2 purchased electricity in 2023.

Additionally to support this initiative, Sigma has launched a 9.9 MWp group captive solar project designed to meet 60% of the energy needs at our India operations. This major initiative is scheduled for completion by July 2025 and marks a significant step toward integrating renewable energy into our power mix. It will help Sigma to reduce its scope2 emission significantly by 20 to 30%.

GHG Total (Metric Ton CO2e)



Water Management

Water is fundamental to life and plays a critical role in Sigma's production processes. In FY25, the company placed renewed emphasis on optimizing water use across its facilities, resulting in substantial progress in water management. Notably, Sigma achieved a **6% reduction in process water consumption**, bringing it down from 4.02 to 3.77 kiloliters (KL) per ton of finished goods. **Domestic water consumption also saw a 6% decline**, decreasing from 1.21 to 1.14 KL per person per month across all locations. Furthermore, **Sigma improved its water recycling rate significantly—from 70.43% to 78.14%**—highlighting enhanced efficiency in water treatment and reuse systems.

To support these outcomes, Sigma introduced several water conservation initiatives at its manufacturing sites. These include advanced wastewater processing and reuse systems, rainwater harvesting infrastructure, and the installation of low-flow taps and water-efficient machinery. In line with its broader sustainability goals, Sigma is also committed to promoting resource circularity. The company actively monitors and enhances the recycling of metal scrap, shavings, and the reuse of recycled materials to minimize waste streams and further reduce its environmental footprint.



Waste Management

Sigma continues to prioritize reducing the volume of both hazardous and non-hazardous waste sent to landfills through a strengthened waste management program. In FY25, the company implemented improved segregation and material recovery initiatives across its operations, resulting in notable progress. **Non-hazardous waste generation decreased by 5%**, from 0.15 to 0.14 metric tons per metric ton of finished goods (MT/MT FG), while **hazardous waste saw the largest improvement—a 10% reduction** from 0.032 to 0.029 MT/MT FG. Additionally, **Sigma's overall waste recycling rate rose by 4%**, increasing from 87.43% to an impressive 90.97%.

This success is grounded in Sigma's commitment to responsible waste handling, particularly for hazardous materials generated as byproducts of manufacturing. The company has invested in on-site systems to capture, treat, and convert waste streams, supporting material recycling and advancing circularity goals. Once waste is collected, Sigma partners with certified third-party vendors who oversee documentation and ensure end-of-life disposal is carried out in line with recognized industry standards. Through these integrated efforts, Sigma continues to reduce its environmental footprint and promote sustainable operations.



Material Conservation

At Sigma, responsible consumption remains a central pillar of our sustainability strategy. In FY25, we achieved a **6% reduction in consumable usage per unit of production**, bringing it down from \$0.204 to \$0.193 per kilogram.

Our castings in India are manufactured using recycled raw material instead of virgin material extracted from ores. **Our current share of recycled content is 76%.**

These improvements reflect our ongoing efforts to enhance operational efficiency and reduce the depletion of natural resources.



Sustainable Procurement

To ensure that our product value chain consistently upholds leading sustainability standards, Sigma has established comprehensive procedures for vendor evaluation, processing, and certification. These protocols are designed to assess and promote strong environmental and social performance among our suppliers. As part of our environmental oversight, we conduct on-site reviews of critical suppliers during onboarding and through annual risk assessments. These reviews evaluate adherence to environmental regulations and the implementation of robust Environmental Management System (EMS) practices. A key requirement for engagement is that all suppliers must hold valid permits from the pollution control board for their EMS, ensuring a consistent baseline of environmental performance across our supply chain.

On the social front, Sigma applies a similarly rigorous review process. We evaluate supplier practices through direct assessments to ensure alignment with ethical labor standards and responsible management practices. Our commitment extends beyond evaluation—if supplier assessments or certification reviews reveal gaps in meeting our environmental or social standards, Sigma works collaboratively with those suppliers to address deficiencies and support improvement. This proactive approach reflects our broader commitment to advancing sustainability, transparency, and ethical conduct throughout our global value chain.

As a proactive measure, we engaged third party expert to audit key suppliers of India plants for potential environmental, social and legal risks and necessary actions were taken wherever necessary to ensure business continuity.

To meet customers' expectations regarding embedded emissions for products, we engaged with our key metal suppliers to establish scope 1 & 2 greenhouse gas emissions.

Additionally, in FY25 Sigma launched a Supplier Code of Conduct based off of our Global Code of Conduct that all suppliers signed, reinforcing ESG compliance expectations across our value chain.

Social

At Sigma Engineered Solutions, our commitment to sustainability is rooted in a people-first philosophy. The passion and creativity of our 5,000+ team members foster a thriving workplace culture—one that extends its positive impact to the communities we serve.

Whether we're hosting STEM workshops for local students, organizing tree-planting drives, or celebrating cultural festivals across our global sites, our people bring purpose and joy to everything they do.

From wellness challenges and volunteer clean-up events to professional development sessions and charity fundraisers, these shared experiences not only strengthen our teams but also reflect the values that drive our business forward.



Labor Compliance and Practices

Our workforce and labor management programs are meticulously designed to ensure full compliance with all applicable labor laws across our operations. We are committed to maintaining ethical standards and fostering a safe and fair working environment for all employees.

We uphold and respect human rights by strictly prohibiting both child and forced labor. This commitment is reinforced through clear, comprehensive policies and robust age verification processes that are consistently applied throughout our operations.

To ensure ongoing accountability, we conduct regular third-party audits and assessments across our facilities. These independent checks help us identify gaps, strengthen controls, and maintain high standards across the organization. Additionally, our detailed Code of Conduct outlines the expectations for ethical behavior and legal compliance for all employees, suppliers, and business partners globally—reinforcing our dedication to integrity, fairness, and human dignity.



Professional Development

Our Learning Council plays a key role in aligning leadership and development initiatives with the evolving needs of the organization. Current programs include a blend of technical and behavioral training, personalized e-learning paths, and company-wide soft skills workshops. These workshops cover a range of topics such as design thinking and stress management, helping to equip employees with the skills needed to thrive in a dynamic work environment.

We offer structured training programs tailored to various stages of an employee's journey—from onboarding programs for new hires, to skill-building and leadership development for middle-tenure team members, and advanced training for our longer-serving employees. High-potential individuals are identified and supported through targeted development pathways, including mentorship, cross-functional projects, and exposure to strategic initiatives.

In addition to internal training, we also partner with respected external organizations and academic institutions to offer third-party certifications and specialized learning experiences. This multi-layered approach ensures that every team member has access to meaningful growth opportunities that support both personal advancement and organizational excellence.



Employee Engagement

Employee engagement is central to delivering high standards of quality and customer satisfaction. At Sigma, we closely track key metrics such as employee turnover, sentiment, and exit feedback to identify opportunities for growth and improvement.

To foster a motivated and connected workforce, we invest in a variety of engagement initiatives, including professional development and recognition programs, wellness offerings, and tuition support.

We're proud that these efforts have been recognized — Sigma has been named a Best Place to Work in India and ranked among the Top 50 Manufacturing Companies in India.



Occupational Health and Safety

At Sigma, safety is a foundational element of both our operational strategy and our broader ESG commitments. In FY25, we introduced our company-wide Life Saving Rules safety initiative to strengthen risk prevention practices across all facilities. This, alongside targeted location-specific trainings, has led to a marked reduction in safety incidents worldwide.

Our health and safety (H&S) efforts are guided by a robust framework of procedures outlined in our **Quality, Environment, Occupational Health & Safety (QEOMS) Policy**, which includes:

- Comprehensive safety policies, procedures, and mandatory training for employees, contractors, and third parties. Topics include Personal Protective Equipment (PPE), Lockout/Tagout (LOTO), electrical safety, material handling, and hot work protocols
- Regular performance evaluations through facility safety audits, Failure Mode and Effects Analysis (FMEA), and Hazard Identification and Risk Assessments (HIRA)
- Compliance assessments aligned with the EU Restriction of Hazardous Substances (RoHS) Directive.

We track two key global safety metrics to monitor our progress and drive continuous improvement:

- **Lost Time Injury Frequency Rate (LTIFR)**
- **Total Recordable Injury Frequency Rate (TRIFR)**

These metrics are closely monitored, enabling us to implement data-driven interventions that improve safety outcomes.

FY25 Safety Highlights:

- **LTIFR:** Achieved a 72% reduction in lost time injuries, including a 100% reduction at our facilities in India, Wisconsin, and York, PA.
- **TRIFR:** Saw a 51% global reduction in recordable incidents, with overall recordable injuries down by 90% and non-recordable injuries by 95%.

Since 2018, we've increased average employee health and safety training hours from 10 to 14 per person annually. This investment has contributed to an 87% reduction in recordable injuries and a 92% decrease in non-recordable injuries at Sigma facilities.

We manage H&S risks through dedicated Safety Officers at each manufacturing site and active safety committees that routinely review safety performance. Our approach to safety is deeply influenced by the Japanese Kaizen philosophy—encouraging continuous improvement and employee involvement.

We are proud of the strides our operations teams have made to build a proactive, safety-first culture, and we remain committed to advancing workplace safety through rigorous standards, education, and accountability.



Diversity Equity and Inclusion (DEI)

Sigma upholds a comprehensive set of Diversity, Equity, and Inclusion (DEI) policies, including an Anti-Harassment and Discrimination Policy, along with specific policies that support pregnant and nursing employees. We are deeply committed to fostering a more inclusive and equitable employee experience across all levels of the organization.

Our current DEI initiatives include observances for Women's Day, targeted diversity recruitment campaigns, expanded educational financial support for female employees, and childcare (crèche) benefits in India. These efforts are part of a broader strategy to ensure all employees feel valued, supported, and empowered.

Globally, our operations comply with international diversity and anti-discrimination laws, such as India's POSH (Prevention of Sexual Harassment) Act and relevant U.S. federal requirements. In India, we conduct POSH awareness training and provide ongoing support through an established Internal Complaints Committee (ICC). In the United States, we deliver anti-discrimination and harassment training and maintain formal reporting mechanisms across all facilities to ensure a safe and respectful workplace.

Looking ahead, we plan to further expand our DEI efforts with new programming and initiatives during the 2026 fiscal year.



Training in Sustainability

As part of its ongoing commitment to environmental responsibility and corporate sustainability, Sigma led a comprehensive series of training initiatives aimed at increasing awareness and building capabilities across its global teams. This effort included the delivery of four in-person sustainability training sessions for teams based in India, offering hands-on learning experiences and region-specific insights. In addition, two virtual training sessions were conducted for teams in North America, ensuring alignment and knowledge sharing across geographies.



Governance and Accountability

Governance at Sigma reflects the systems, policies, and practices that guide corporate decision-making and risk management. Our approach prioritizes accountability, transparency, ethical behavior, and sound risk oversight—all aimed at building long-term stakeholder trust.

Operating across diverse jurisdictions, Sigma remains vigilant in managing risks related to anti-bribery regulations and sanctions compliance. As a provider of goods and services to the U.S. government, we understand the heightened ethical expectations placed on our organization, particularly regarding issues such as facilitation payments and bribery.

In response to these responsibilities, we have implemented a comprehensive compliance framework that includes clear ethical guidance for employees and established confidential reporting mechanisms. These efforts are designed to promote accountability and uphold the highest standards of integrity in every aspect of our operations.

To further support a culture of integrity, Sigma maintains a global suite of policies that align with both regulatory requirements and industry best practices. These include our:

- General Code of Conduct,
- Ethical Business Practices Policy,
- Conflicts of Interest Policy,
- Protection of Company Information & Intellectual Property Policy,
- Whistleblower Protection Policy,
- Electronic Resource Acceptable Use Policy.

These policies apply uniformly across the organization and set clear expectations for all employees, officers, board members, contractors, and partners, reinforcing our shared commitment to ethical conduct and responsible business practices.



ESG Oversight

Sigma upholds a strong commitment to governance and accountability across all operations. Our Leadership Team, in collaboration with the Board of Directors, is responsible for overseeing governance activities to ensure integrity, transparency, and responsible management.

As part of this commitment, Corporate Social Responsibility (CSR) is embedded in our mission and values. We have established a structured CSR program supported by a formal policy, a dedicated committee, and a capable support team to drive meaningful impact in the communities we serve.

One notable initiative is our partnership with a leading NGO in India to advance science education, which has reached over 10,000 students across 72 rural and urban schools. The CSR Committee plays a central role in the program's success by executing, monitoring, and reporting on all CSR activities.

The committee provides quarterly updates to the Board and prepares an annual report that is included in the annex of the company's financial statements, ensuring transparency and sustained focus on our social impact goals.



Brad Ward
CEO/Founder



Nathan Bennett
Chief Financial Officer



Neville Kharas
Chief Commercial Officer



Niteen Inamdar
Chief Operating Officer



Dan Johnson
Chief Human Resources Officer



Michael Wandera
Chief Information Officer



MJ Johnson
VP & General Manager
Tooling Dynamics



Justin Smith
VP & General Manager
Sourcing



Ashutosh Athalye
Sr Vice President
Business Development

Ethics & Compliance

Ethics & Compliance is another cornerstone of our corporate commitment. Our comprehensive compliance policies address:

- Antitrust regulations
- Fair competition
- Political engagement
- Anti-bribery standards

These guidelines govern all employee interactions with government officials and external parties. Additionally, our international trade policy ensures full compliance with customs, import, and export control regulations for all Sigma products.



Reporting Mechanisms

To uphold transparency and accountability, Sigma offers multiple Reporting Mechanisms for raising concerns. These include secure channels such as a hotline, email, web portals, and the option to escalate concerns directly to supervisors.

We also support anonymous reporting and enforce a robust Whistleblower Protection Policy to ensure employees feel safe and empowered to report ethical or compliance-related issues without fear of retaliation.

Options to report legal or ethical issues are:

- An immediate supervisor
- The designated contact under a specific policy or procedure
- The Human Resources representative of a specific location
- The Sigma/Navex reporting portal:
 - Online: sigmaengineered.ethicspoint.com
 - Phone (Toll Free):
 - **US** – 844-539-2241
 - **India** – 000-117
then dial 844-539-2241
 - **Mexico** – 800-288-2872
then dial 844-539-2241
- If you are a Director, you can report to the Chairman of the Board of Directors, or the Chief Executive Officer

Data Privacy and Cybersecurity

Under the leadership of our Chief Information Officer (CIO), Michael Wandera, Sigma is implementing a comprehensive and forward-looking IT roadmap designed to enhance data protection and strengthen cybersecurity across all levels of the organization.

This strategic initiative encompasses a wide range of priorities, including system integration, regulatory compliance, application management, and the development of robust response protocols.

A key component of our approach is proactive risk management, which includes 24x7x365 managed detection and response, employee awareness and training and conducting annual internal and external penetration tests to identify and address potential vulnerabilities. **Sigma's Microsoft Secure Score is 2X higher than that of companies its size.**

Additionally, we maintain a formal incident response retainer to ensure the organization is well-prepared to respond swiftly and effectively to any cybersecurity threats or data breaches.

Through these efforts, Sigma reaffirms its commitment to safeguarding sensitive information and maintaining the trust of our stakeholders in an increasingly complex digital landscape



Key Performance Metrics

ESG Area	KPI	FY22	FY23	FY24	FY25
Environmental	Scope 1 & 2 GHG emissions (total)	-	44,544	52,265	54,220
Environmental	Scope 1 & 2 GHG per metric ton production	-	1.74	1.73	1.77
Environmental	Pollution control monitoring effectiveness	96.4%	97.2%	98.7%	98%
Environmental	Average facility environmental score	4.80	4.84	3.93*	4.17
Social	EHS trainings hours	51,514	53,996	55,481	69,352
Social	Average facility safety score	4.70	4.77	4.83	4.76
Social	Engagement survey response rate	-	-	90%	89.9%
Social	Gender representation	-	-	12.2%	8.7%
Governance	Regulatory compliance	100%	100%	100%	100%

*3.93 for FY24 is a recalibrated baseline from 4.87 due to 12 new sustainability parameters added



Roadmap and Future Focus

At Sigma, our commitment to environmental stewardship is a cornerstone of our ESG strategy. As we look ahead to FY26, we are strengthening our climate initiatives with a focused approach to emissions accounting, decarbonization, and operational sustainability.

Through enhanced data accuracy, independent verification, and forward-thinking strategies like waste mapping and renewable energy integration, we aim to reduce our environmental impact and build a more resilient, sustainable future. This year's priorities reflect our belief that credible climate action begins with transparency, innovation, and continuous improvement.



GHG Emissions and Climate Strategy

In FY26, Sigma will build on its climate initiatives with a strategic focus on improving emissions accounting and decarbonization planning.

Key priorities include:

- Refining our Scope 1 and Scope 2 greenhouse gas (GHG) emissions inventory with improved data accuracy.
- Calculating Scope 3 emissions by establishing a baseline for supply chain emissions in FY25.
- Engaging third-party experts to independently verify our emissions inventory for credibility and transparency.
- Evaluating opportunities for renewable energy integration, starting with feasibility assessments at our Jaipur facility.

Waste Mapping and Circularity Opportunities

As part of our ongoing commitment to sustainable operations, Sigma is investigating advanced waste mapping technologies.

These tools will help identify opportunities to:

- Reduce waste generation at the source,
- Reuse materials across processes, and
- Implement alternative, environmentally responsible disposal methods.



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