SWISS GARNIERS GENEXIAA SCIENCES PRIVATE LIMITED

UNIT 2, Plot No 568,569 and 576,579 Tarpin Block, Near Golden Cross, Rongli, East Sikkim, Sikkim - 737133

GHG EMISSION AND REDUCTION PLAN

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Introduction

The table below outlines SGGS's greenhouse gas emissions, categorized into Scope 1, Scope 2, and Scope 3. Scope 1 represents direct emissions from sources owned or controlled by SGGS, such as fuel combustion in facilities or vehicles. Scope 2 includes indirect emissions resulting from the generation of purchased electricity, steam, heating, and cooling used by the organization. Scope 3 accounts for all other indirect emissions across the value chain, such as those from suppliers, product usage, waste management, and employee commuting. This detailed categorization offers a holistic view of SGGS's carbon footprint, supporting the identification of reduction opportunities and alignment with sustainability objectives.

GHG Emissions Summary

The table below summarizes SGGS’s greenhouse gas (GHG) emissions data, categorized into Scope 1, Scope 2, and Scope 3 emissions. Scope 1 covers direct emissions from fuel combustion and on-site operations, such as boilers and generators. Scope 2 accounts for indirect emissions from purchased electricity and other energy sources used in facilities. Scope 3 includes all other indirect emissions along the value chain, such as raw material procurement, logistics, product distribution, and disposal. This categorization provides a comprehensive overview of SGGS’s carbon footprint, helping to identify key areas for targeted reduction initiatives aligned with its ESG commitments.

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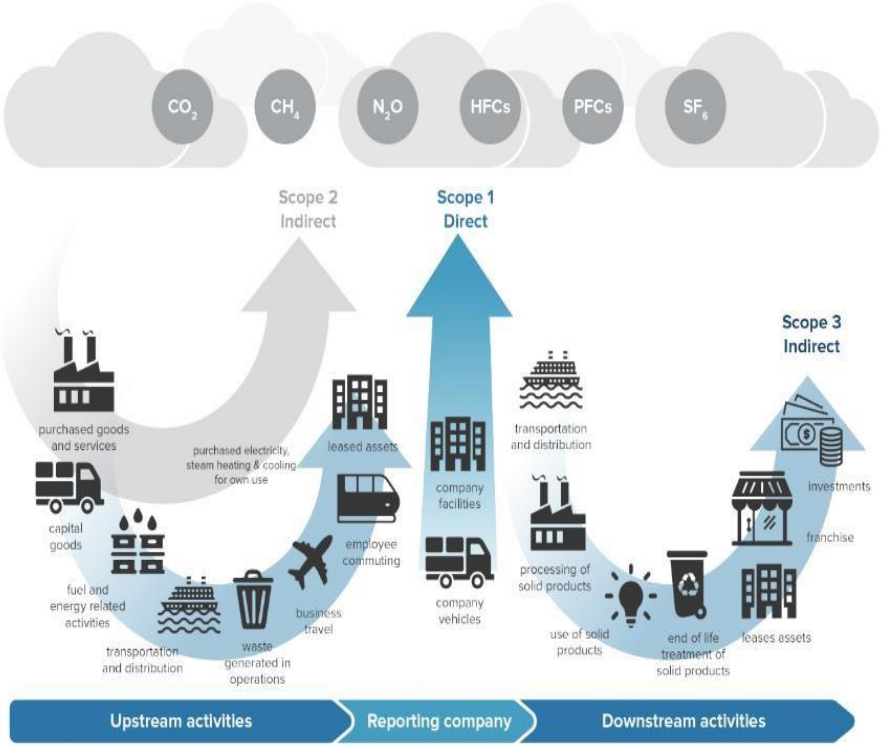
GHG EMISSIONS



Scope 1: Greenhouse gas (GHG) emissions generated from sources directly owned or controlled by the company, such as boilers, furnaces, company-owned vehicles, forklifts, and kitchens.

Scope 2: GHG emissions resulting from the consumption of purchased electricity, steam, or cooling for the company's operations. This includes diesel generator (DG) electricity supplied by facility management and the total electricity consumed if on-site solar generation uses net-metering.

Scope 3: Indirect GHG emissions arising from activities across the value chain, including both upstream and downstream processes.

SCOPE 1

Scope 1 Emissions refer to direct greenhouse gas (GHG) emissions from sources owned or controlled by SGGS. These emissions mainly arise from fuel combustion in on-site equipment such as boilers, generators, and furnaces that support critical operations at our pharmaceutical, Nutraceutical, and food supplement manufacturing facilities. Additionally, company-owned vehicles used for logistics and transportation contribute to Scope 1 emissions, as do emissions from manufacturing processes, including chemical reactions integral to production.

To mitigate Scope 1 emissions, SGGS follows a proactive strategy aligned with its Environmental, Social, and Governance (ESG) commitments. This approach includes optimizing fuel consumption through advanced energy management systems, transitioning to cleaner fuels or low-carbon alternatives, and adopting energy-efficient technologies to minimize overall energy use. By continuously monitoring and upgrading operational processes, SGGS achieves substantial reductions in direct emissions while maintaining operational excellence. Our long-term vision prioritizes sustainable growth with minimal environmental impact

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SCOPE 2

Scope 2 Emissions are indirect greenhouse gas (GHG) emissions resulting from the consumption of purchased energy, including electricity, steam, heating, or cooling, that powers SGGS's state- of-the-art manufacturing facilities. Although these emissions occur at the utility provider's location, they are attributed to SGGS as part of its operational carbon footprint due to energy consumption. To mitigate Scope 2 emissions, SGGS has implemented a comprehensive strategy aimed at reducing energy dependency and enhancing energy efficiency. This includes upgrading to energy- efficient equipment, adopting automated systems to monitor and optimize energy use, and integrating renewable energy solutions such as on-site solar power installations. Additionally, SGGS prioritizes procuring energy from green-certified suppliers to further lower its indirect emissions. These efforts demonstrate SGGS's firm commitment to sustainable operations and ESG principles, ensuring that the environmental impact of its pharmaceutical, nutraceutical, and food supplement manufacturing processes is minimized while maintaining high production standards.

SCOPE 3

Scope 3 Emissions encompass all other indirect greenhouse gas (GHG) emissions across SGGS's value chain, including both upstream and downstream activities. **Upstream emissions** arise from processes such as raw material extraction, production, and transportation, supplier operations, employee commuting, and waste management. **Downstream emissions** are associated with product distribution, usage, and end-of-life disposal, making Scope 3 the broadest and most complex category to address.

To tackle these emissions, SGGS actively collaborates with suppliers to promote sustainable practices, including reducing energy consumption and emissions within their operations. The company also enhances logistics efficiency to minimize emissions from freight and distribution activities. Furthermore, SGGS emphasizes eco-friendly product lifecycle management by adopting recyclable packaging and implementing responsible disposal initiatives. These efforts reflect SGGS's commitment to aligning its operations with global ESG standards, taking a comprehensive approach to reducing environmental impact throughout the value chain, and driving long-term sustainability.

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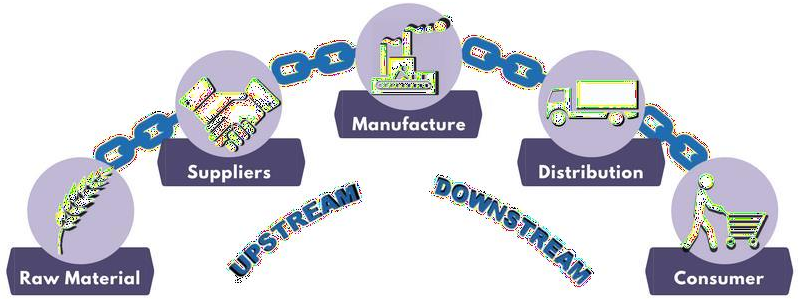

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EMISSION SUMMARY

Locations covered

SWISS GARNIERS GENEXIAA SCIENCES PRIVATE LIMITED
UNIT 2, Plot No 568,569 and 576,579 Tarpin Block, Near Golden Cross, Rongli, East Sikkim, Sikkim – 737133.

All values in MT CO2 e

EMISSION TYPE	BASE LINE YEAR 2022-2023 (MT CO2e)	CURRENT YEAR 2023-2024 (MT CO2e)	TARGET 2030
SCOPE 1	1161	1018.44	15%
SCOPE 2	2429	1956.96	15%
SCOPE 3 DOWNSTREAM	4126.5	4126.5	15%
SCOPE 3 UPSTREAM	10451.5	10451.5	15%
SCOPE 3	14578	14578	15%
TOTAL	**18168**	**17553**	**15%**

Note: Reduction target mentioned in intensity

GHG EMISSION REDUCTION PLAN

Dedicated Budget for GHG Management

SGGS demonstrates its strong commitment to environmental sustainability by allocating an annual budget specifically for greenhouse gas (GHG) reduction initiatives. This funding is strategically invested in renewable energy projects, such as solar power installations, and in improving operational efficiency through the adoption of energy-saving technologies. Additionally, the budget supports carbon offset programs to neutralize unavoidable emissions and fosters research into innovative low-emission technologies to ensure long-term progress. By prioritizing these efforts, SGGS continually reduces its carbon footprint and aligns its practices with global ESG standards. This holistic strategy underscores SGGS's dedication to sustainable growth and minimizing environmental impact throughout its operations.

Management Team for GHG Emissions Reduction

SGGS has formed a dedicated cross-functional team to lead its greenhouse gas (GHG) reduction initiatives, fostering a collaborative and integrated approach. This team comprises sustainability officers, engineers, and procurement specialists who work collectively to identify, plan, and implement emission reduction strategies across operations. Sustainability officers ensure compliance with ESG standards and track progress, engineers focus on process optimization and the adoption of energy-efficient technologies, and procurement specialists engage with suppliers to encourage sustainable practices throughout the value chain. By leveraging the combined expertise of these diverse roles, SGGS effectively drives its emission reduction efforts, aligns with global sustainability benchmarks, and reinforces its commitment to long-term environmental stewardship.

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TIME-BOUND ACTION PLAN

Reduce Energy Consumption

SGGS is dedicated to enhancing energy efficiency throughout its operations. To accomplish this, the company will carry out detailed energy audits to pinpoint inefficiencies in manufacturing processes and implement specific corrective measures. Upgrading to energy-efficient machinery and automation technologies will be central to optimizing production systems. Furthermore, smart lighting and HVAC systems will be installed across all facilities to reduce energy wastage. These initiatives are aimed at significantly lowering overall energy consumption while maintaining high operational standards. SGGS has set a target to achieve a 20% reduction in energy use, demonstrating its strong commitment to sustainability and alignment with ESG objectives.

Increase Renewable Energy Usage

SGGS is committed to adopting renewable energy solutions to minimize its carbon footprint. To achieve this, the company plans to install solar panels across its operational sites, leveraging clean, renewable energy to power daily activities and reduce dependence on conventional electricity. Additionally, SGGS will source electricity from certified renewable energy providers, ensuring that energy consumption across all facilities is environmentally sustainable. To further its sustainability efforts, SGGS will explore the use of biogas in its operations, particularly in areas where waste-to-energy initiatives are viable. This includes assessing the integration of biogas into energy systems to decrease reliance on fossil fuels and lower greenhouse gas emissions. These initiatives reflect SGGS’s commitment to reducing its environmental impact, contributing to the global shift toward a low-carbon economy, and aligning with the company’s ESG goals.

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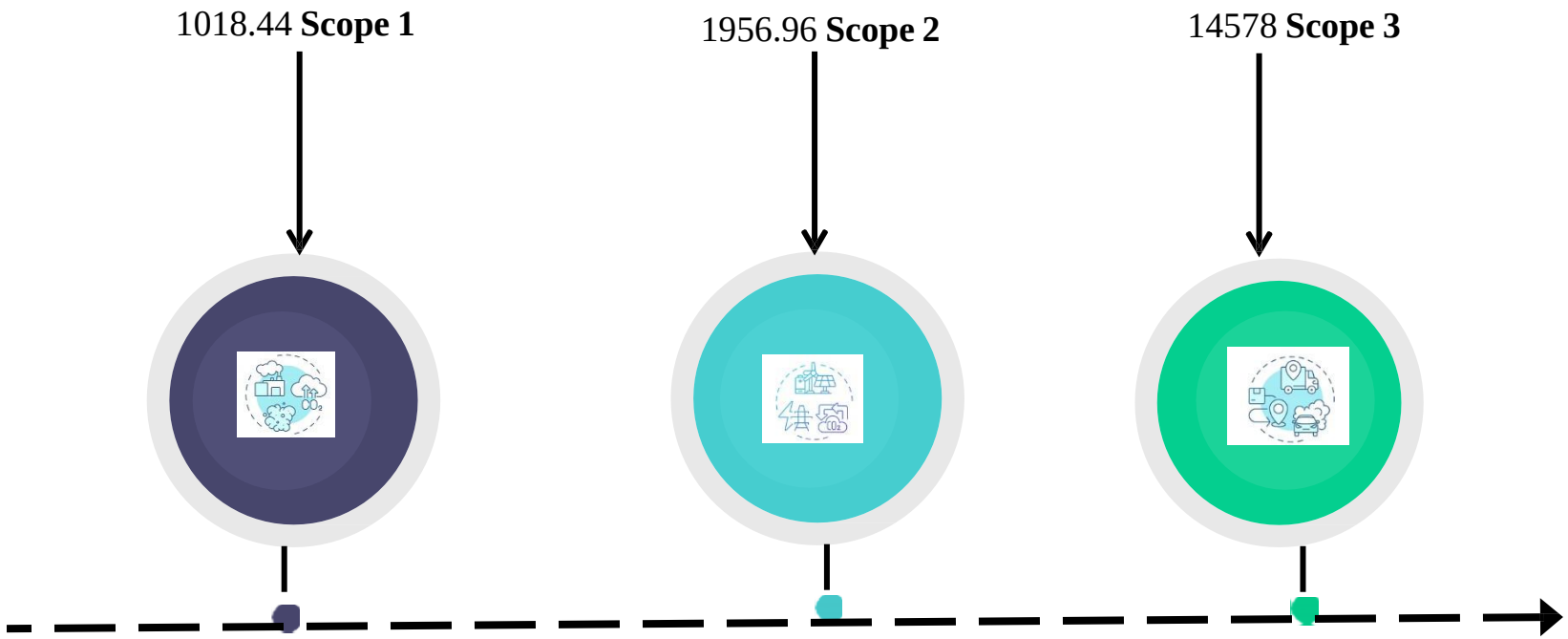
GHG EMISSION



Note: Emissions monitored in MT CO2e

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TIME-BOUND ACTION PLAN

Scope 1: Direct GHG Emissions

Action Items	Target date
Migration towards less emission fuel sources for Boiler – Boiler fuel source (Briquette)	Mar - 2025
Installation of Waste Heat and Recovery Mechanism equipment's.	Dec - 2025
Development of Product wise GHG Emission inventory tracker	Mar - 2026
Migration towards less Ozone Depletion Potential (ODP) & Global Warming Potential (GWP) Refrigerants	Mar - 2026
Installation of Air Pollution Control Measures (APC) Measures – Wet Scrubbers / Dry Scrubbers to control process emissions	Mar - 2027

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Scope 2: Indirect GHG Emissions

Action Items	Target date
Installation and commissioning of Energy Efficient installations to reduce the Energy Consumption.	Mar - 2027
Installation and Commission of VFD's for cooling tower motors to reduce the power consumption.	Dec - 2025
ESG / Emissions managementawareness programs to be conducted.	Mar - 2025
Installation of Solar Power panels for powering outdoor illumination through Renewable Energy	Dec - 2026
Opting for Energy Management System - ISO 50001	Mar - 2025

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Scope 3: Other Indirect GHG Emissions

Action Items	Target date
Supplier Engagement: Work with suppliers to reduce emissions by sourcing from low-carbon and sustainable sources, and collaborate on improving energy efficiency	Mar - 2027
Sustainable Packaging: Reduce the carbon footprint of packaging materials by switching to sustainable, recyclable, or biodegradable options.	Dec – 2027
Product Life Cycle Analysis: Conduct a full life cycle analysis of products to identify emission hotspots and opportunities to reduce emissions across the product's life cycle.	Mar – 2026
Sustainable Procurement Policies: Establish procurement policies that prioritize low-carbon products and services, including energy-efficient technologies.	Dec – 2025
Employee and Contractor Emissions: Promote sustainable commuting options, such as carpooling, biking, or public transportation, and incentivize employees to reduce travel emissions.	Mar - 2027

CONCLUSION

This GHG Emissions Report and Reduction Plan reflects SGGS's commitment to mitigating climate change and embedding sustainability into its operations. Through strategic investments, technological advancements, and collaborative efforts, SGGS aims to lead the industry in reducing environmental impact while maintaining high-quality and innovative products.