



SWISS GARNIER LIFE SCIENCES

PLOT NO. 21-23, INDUSTRIAL AREA, MEHATPUR, UNA - 174315,
HIMACHAL PRADESH, INDIA.

GHG EMISSION AND REDUCTION PLAN

Doc No: SGLS/ESH/F- 480

Issue No:01

Rev No: 00

Date : 15th May, 2024



Introduction



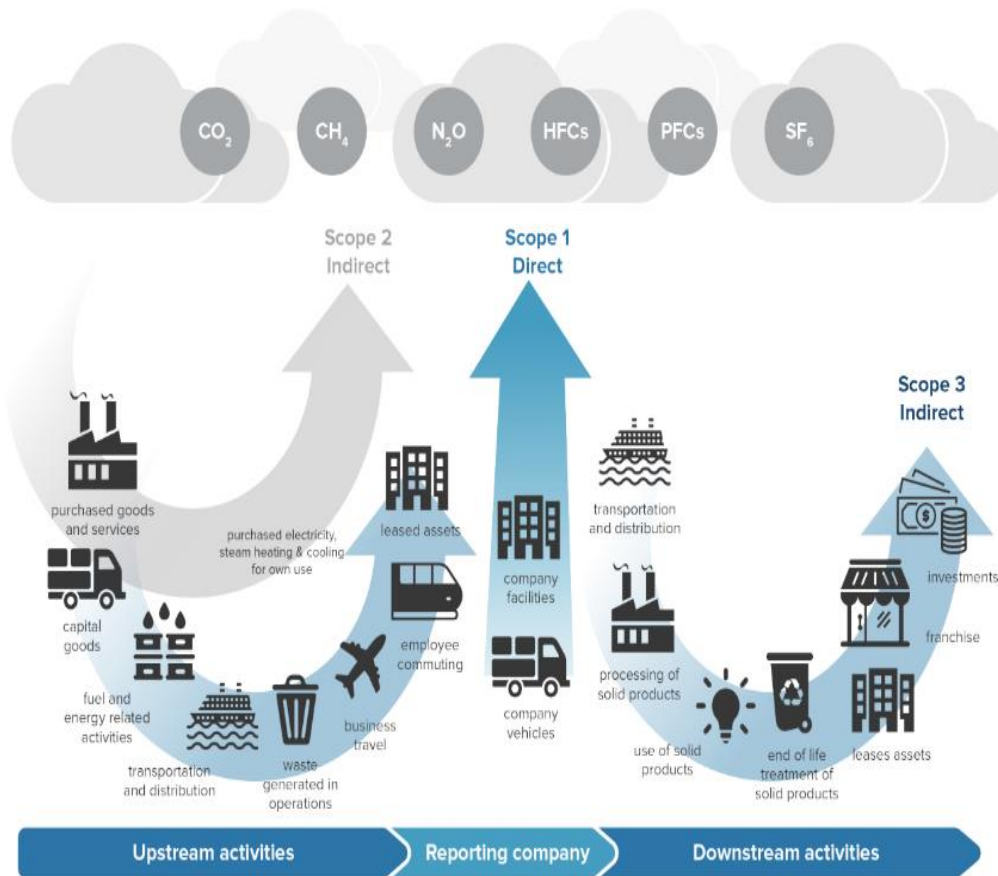
The table below summarizes SGLS's greenhouse gas emissions categorized by Scope 1, Scope 2, and Scope 3. Scope 1 includes direct emissions from owned or controlled sources, such as fuel combustion in facilities or vehicles. Scope 2 covers indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the organization. Scope 3 encompasses all other indirect emissions across the value chain, including those from suppliers, product use, waste disposal, and employee commuting. This breakdown provides a comprehensive view of SGLS's carbon footprint, helping to identify areas for reduction and align with sustainability goals.

GHG Emissions Summary



The table below summarizes SGLS'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 SGLS's carbon footprint, helping to identify key areas for targeted reduction initiatives aligned with its ESG commitments.

GHG EMISSIONS



- **Scope 1:** GHG emissions from sources owned / controlled by the company. E.g. Boilers, furnaces, owned vehicles, forklifts, kitchens.
- **Scope 2:** GHG emissions from purchased electricity / steam / cooling for own use. Account DG electricity provided by facility management. Account gross electricity consumed if net-metering for on-site solar generation.
- **Scope 3:** Indirect GHG emissions from upstream and downstream activities.

SCOPE 1

Scope 1 Emissions are the direct greenhouse gas (GHG) emissions from sources owned or controlled by SGLS. These emissions primarily result from fuel combustion in on-site equipment such as boilers, generators, and furnaces that power 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, alongside emissions generated during manufacturing processes, including chemical reactions intrinsic to production. To address Scope 1 emissions, SGLS has adopted a proactive approach that aligns with our Environmental, Social, and Governance (ESG) commitments. This includes optimizing fuel usage through advanced energy management systems, transitioning to cleaner fuels or low-carbon alternatives, and investing in energy-efficient technologies to reduce overall consumption. By continuously monitoring and upgrading operational processes, SGLS ensures significant reductions in direct emissions while maintaining operational efficiency. Our long-term strategy focuses on sustainable growth with minimal environmental impact.



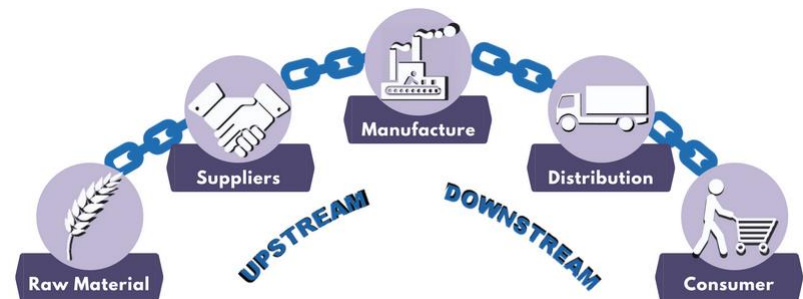
SCOPE 2

Scope 2 Emissions are indirect greenhouse gas (GHG) emissions resulting from the consumption of purchased energy, including electricity, steam, heating, or cooling, that powers SGLS's state-of-the-art manufacturing facilities. Although these emissions occur at the utility provider's location, they are attributed to SGLS as part of its operational carbon footprint due to energy consumption. To mitigate Scope 2 emissions, SGLS 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, SGLS prioritizes procuring energy from green-certified suppliers to further lower its indirect emissions. These efforts demonstrate SGLS'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 that occur across SGLS’s value chain, both upstream and downstream. Upstream emissions include those generated during the extraction, production, and transportation of raw materials, supplier operations, employee commuting, and waste management processes. Downstream emissions result from product distribution, usage, and end-of-life disposal, making Scope 3 emissions the most extensive and complex category to manage. Recognizing the importance of addressing these emissions, SGLS collaborates closely with suppliers to encourage the adoption of sustainable practices, such as reducing their energy consumption and emissions. The company also optimizes logistics operations to improve transportation efficiency, minimizing emissions from freight and distribution. Additionally, SGLS promotes eco-friendly product lifecycle management, focusing on recyclable packaging and responsible disposal initiatives. By taking these measures, SGLS aligns its operations with global ESG standards, demonstrating a holistic approach to reducing environmental impact across its entire value chain while fostering long-term sustainability.



EMISSION SUMMARY

Locations covered

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Calculation period: April 2023 to March 2024

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	129	124.9	15%
SCOPE 2	1598.33	1442.99	15%
SCOPE 3 DOWNSTREAM	4150	3819.2	15%
SCOPE 3 UPSTREAM	6500	6286.8	15%
SCOPE 3	11500	10106	15%
TOTAL	13227.33	11673.89	15%

Note: Reduction target mentioned in intensity

GHG EMISSION REDUCTION PLAN

Dedicated Budget for GHG Management

SGLS allocates annually to support its greenhouse gas (GHG) reduction initiatives, demonstrating a firm commitment to environmental sustainability. This budget is strategically utilized for implementing renewable energy projects, such as solar power installations, and enhancing operational efficiency through energy-saving technologies. Funds are also directed toward carbon offset programs to balance unavoidable emissions and research on innovative low-emission technologies to drive long-term progress. By prioritizing these initiatives, SGLS ensures continuous improvement in reducing its carbon footprint while aligning with global ESG standards. This comprehensive approach reflects SGLS's dedication to sustainable growth and minimizing environmental impact across operations.

Management Team for GHG Emissions Reduction

SGLS has established a dedicated cross-departmental team to drive its GHG reduction initiatives, ensuring a collaborative and integrated approach. This team includes sustainability officers, engineers, and procurement specialists who work together to identify, plan, and implement strategies for reducing emissions across operations. Sustainability officers oversee ESG compliance and monitor progress, while engineers focus on optimizing processes and integrating energy-efficient technologies. Procurement specialists collaborate with suppliers to promote sustainable practices within the value chain. By leveraging the expertise of diverse departments, SGLS ensures effective execution of its emission reduction goals, aligning with global sustainability standards and fostering long-term environmental responsibility.

TIME-BOUND ACTION PLAN

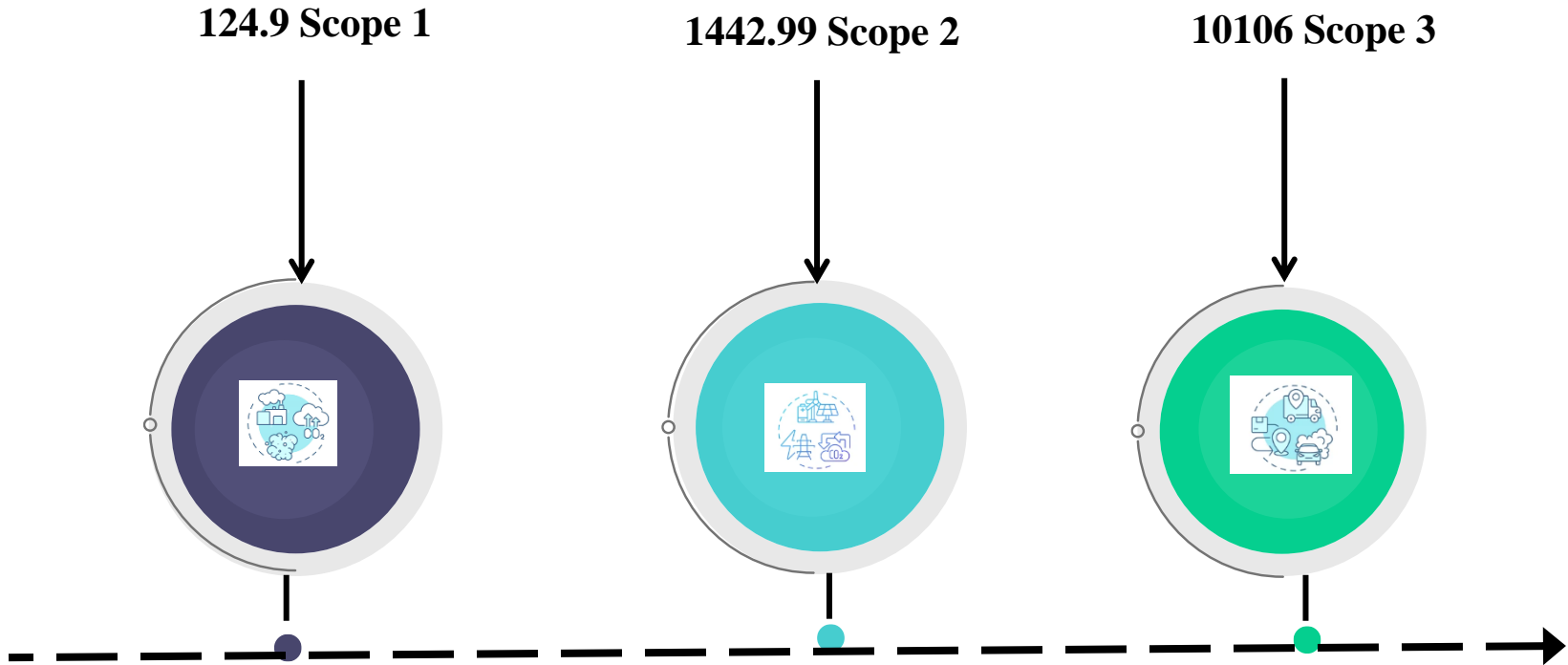
Reduce Energy Consumption

SGLS is committed to improving energy efficiency across its operations. To achieve this, the company will conduct comprehensive energy audits to identify inefficiencies in manufacturing processes and implement targeted solutions. Transitioning to energy-efficient machinery and automation technologies will play a key role in optimizing production systems. Additionally, smart lighting and HVAC systems will be installed in all facilities to minimize energy wastage. These measures are designed to reduce overall energy consumption while maintaining operational excellence. SGLS aims to achieve a 20% reduction in energy use by contributing significantly to its sustainability and ESG goals.

Increase Renewable Energy Usage

SGLS is dedicated to transitioning towards renewable energy sources to reduce its carbon footprint. As part of this commitment, the company will install solar panels across its operational sites to harness clean, renewable energy. This will not only reduce reliance on conventional electricity but also provide a sustainable energy source for day-to-day operations. Additionally, SGLS will procure electricity from certified renewable energy suppliers, ensuring that the energy consumed across all facilities comes from environmentally friendly sources. To further enhance sustainability, SGLS will explore opportunities for utilizing biogas in its operations, particularly in areas with waste-to-energy potential. This will involve assessing the feasibility of integrating biogas into energy systems, reducing reliance on fossil fuels and further lowering GHG emissions. These initiatives will help SGLS significantly reduce its environmental impact while supporting the global transition to a low-carbon economy, aligning with the company's ESG objectives.

GHG EMISSION



Note: Emissions monitored in MT CO₂e

TIME-BOUND ACTION PLAN

Scope 1: Direct GHG Emissions

Action Items	Target date
Migration towards less emission fuel sources for Boiler.	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

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 management awareness 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

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

