



**Make it better.**

# **ACG Associated Capsules Pvt Ltd**

## ESG Performance Data

---

**FY 2024-25**

# ENVIRONMENT

# Environmental violations

---

Environmental violations	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Number of violations of legal obligations/regulations	0	0	0	0
Amount of fines/penalties	0	0	0	0
Environmental liability accrued at year end	0	0	0	0

# Energy consumption

---

Total energy consumption	Unit (MWh)	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Total non-renewable energy consumption	MWh	208956	213342	215166	191094
Total renewable energy consumption	MWh	22104	24038	25001	37771

Coverage: 100% of all operational sites

## Waste disposal and recycle

	Unit	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
<b>Total waste recycled/reused</b>	MT	2484.9	3145	3112	1790.07
-Hazardous waste recycled	MT	0	0	0	99.28
-Non hazardous waste recycled	MT	2484.9	3145	3112	1690.79
<b>Total waste disposed</b>	MT	237.1	115	260	2514.76
Landfilled	MT	237.1	115	260	2514.76
Incineration	MT	0	0	0	0
Other disposal method	MT	0	0	0	0
-Hazardous waste landfilled	MT	237.1	115	260	2514.76
-Hazardous waste Incineration	MT	0	0	0	0
-Other disposal method	MT	0	0	0	0
-Non-Hazardous waste landfilled	MT	0	0	0	0
-Non- Hazardous waste Incineration	MT	0	0	0	0
-Non-Hazardous Other disposal method	MT	0	0	0	0

Coverage: 100% of all operational sites

# Water consumption

	Unit	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
A. Water withdrawal (excluding saltwater)	Million m <sup>3</sup>	0.749234	0.728892	1.013484	0.748952
B. Water discharge (excluding saltwater)	Million m <sup>3</sup>	0.524470	0.515200	0.810780	0.089579
Total net fresh water consumption (A-B)	Million m <sup>3</sup>	0.224764	0.213692	0.202704	0.659373

Coverage: 100% of all operational sites

## GHG emissions

	Unit	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Scope 1 emissions	tCO2e	14661	14708	15788	13796.04
Location-based scope 2 emissions	tCO2e	106500	108079	119388	82395.57
Market-based scope 2 emissions	tCO2e	106500	108079	119388	82395.57

Coverage: 100% of all operational sites

## Emissions reduction targets

### Emission reduction targets

**Associated Capsules Private Limited committed to SBTi to achieve net-zero greenhouse gas emissions across the value chain by FY2050**

#### **A. Near-term**

ACG Associated Capsules Private Limited commits to reduce absolute scope 1 and 2 GHG emissions 67.2% by FY2036 from a FY2025 base year.\* ACG Associated Capsules Private Limited also commits to reduce scope 3 GHG emissions 68.7% per million capsules produced within the same timeframe.

#### **B. Long-term**

ACG Associated Capsules Private Limited commits to reduce absolute scope 1 and 2 GHG emissions 90.0% by FY2050 from a FY2025 base year.\* ACG Associated Capsules Private Limited also commits to reduce scope 3 GHG emissions 97.0% per million capsules produced within the same timeframe.

**SOCIAL**

## Workforce breakdown basis Gender | FY 2024-25

---

Diversity indicator	FY 2024-25
Share of women in total workforce (as % of total workforce)	17.3%
Share of women in all management positions, including junior, middle and top management (as % of total management positions)	17.7%
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	16.7%
Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions)	8%
Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	45%
Share of women in STEM-related positions (as % of total STEM positions)	6%
Data coverage (as % of FTEs)	100%

# Workforce breakdown basis nationality | FY 2024-25

---

Nationality	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Brazil workforce	12%	2%
Croatia workforce	12%	2%
Data coverage (as % of FTEs)	100%	100%

# Employee engagement survey

---

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Employee engagement: % of employees with top level of engagement, satisfaction, wellbeing, or employee net promoter score (eNPS)	78	74	77	81
Data coverage	66	77	80	71

## Occupational health & safety

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Fatalities- Employee	0	0	0	0
Fatalities- Contractors	0	0	0	0
LTIFR-Employee*	4.43	1.64	0.85	0.09
Data coverage (as a percentage of operations)	100%	100%	100%	100%
LTIFR-Contractors	-	-	-	0
Data coverage (as a percentage of operations)	100%	100%	100%	100%

\*ACG Associated capsules has started calculating LTIFR for associates and workers in FY 2024-25. In prior years, it was reported for both associates and workers at consolidated level.

# Ethical marketing performance

---

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Incidents of non-compliance concerning product and service information and labelling	0	0	0	0
Incidents of non-compliance concerning marketing communications	0	0	0	0
Total amount of monetary losses as a result of legal proceedings a	0	0	0	0

**GOVERNANCE**

## Board of Directors

---

ACG Associated Capsules complies with corporate governance code

### Board of Directors

#### Executive directors

Karan Singh (Managing Director)

Ajit Singh (Whole Time Director & Chairman)

Selwyn Noronha (Whole Time Director, CEO)

#### Non-Executive directors

Jasjit Daljit Singh (Vice Chairman)

Average board meeting attendance is above 75%

CEO succession is in place

## Board Skill Matrix

---

	Financial expertise	Industrial experience	Legal/ compliance	Technology	Marketing	Risk management	Leadership	ESG
Ajit Daljit Singh	✓	✓	✓	✓	✓	✓	✓	✓
Jasjit Daljit Singh	✓	✓	✓	✓	✓	✓	✓	✓
Selwyn Noronha	✓	✓	✓	✓	✓	✓	✓	✓
Karan Jasjit Singh	✓	✓	✓	✓	✓	✓	✓	✓

## Risk Governance

---

The Company's risk management program comprises a series of processes, structures and guidelines which assist the Company to identify, assess, monitor and manage its business risk including any material changes to its risk profile. To achieve this, the Company has clearly defined the responsibility and authority of its **Board of Directors to oversee and manage the risk management program, while conferring responsibility and authority on the Company's Senior Management to develop and maintain the risk management program in the light of Risk Management Policy of the day-to-day needs of the Company.** Regular communication and review of the risk management practice provide the Company with important checks and balances to ensure the efficacy of its risk management program.

- The Board of Directors shall periodically review the risk management policy of the Company and evaluate the risk management systems so that management controls the risk through a properly defined network.
- Heads of the Departments shall be responsible for the implementation of the risk management system as may be applicable to their respective areas of functioning.
- Company's risk exposure is reviewed on annual basis and an internal audit is also conducted.

### Risk culture

- Regular risk management education for all non-executive directors
- Focused training throughout the organization on risk management principles
- Incorporation of risk criteria in the development of products and services

# Reporting on breaches

---

Reporting areas	FY 2024-25
Corruption or bribery	0
Discrimination or Harassment	0
Customer Privacy Data	0
Conflict of interest	0
Money laundering or Insider trading	0

# Contributions & other spending

---

Reporting areas	FY 2024-25
Lobbying, interest representation or similar	0
Local, regional or national political campaigns / organizations / candidates	0
Trade associations or tax-exempt groups (e.g. think tanks)	0
Other (e.g. spending related to ballot measures or referendums)	0
Data coverage (as % of operations)	100

## Supplier Screening

---

### **Aspects of Supplier Screening**

We evaluate our key suppliers on relevant ESG parameters, including labour standards, human rights, ethical conduct, health & safety, environmental practices ( including greenhouse gas emissions, energy consumption, water consumption, waste management etc.), governance practices ( including corruption, bribery, conflicts of interest and anti-competitive practices etc.), information security, etc. This assessment is conducted through a digital tool that enables controlled supplier input, data collection and validation using public information and supporting documents provided by the supplier, thereby enhancing transparency and governance.

### **Methodology for Supplier Screening**

Basic sustainability risk evaluation of key suppliers, considering business risk, industry-specific risk, sector-specific risk, commodity – specific risk and country-specific risk.

# KPIs of Supplier Screening

---

Supplier screening	FY 2024-25
Total number of Tier-1 suppliers	49
Total number of significant suppliers in Tier-1	35
% of total spend on significant suppliers in Tier-1	96
Total number of significant suppliers in non-Tier-1	70
<b>Total number of significant suppliers (Tier-1 and non Tier-1)</b>	<b>105</b>

## KPIs of Supplier Assessment

### Coverage and progress of the company's supplier assessment program

Supplier Assessment	FY 2024-25
Total number of significant tier-1 and non tier-1 suppliers assessed via desk or on-site assessments (please refer to the question: KPI's for Supplier Screening, the figure entered in 1.5)	35
% of unique significant suppliers assessed	33.33
Number of suppliers assessed with substantial actual/potential negative impacts	35
% of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	23.5
Number of suppliers with substantial actual/potential negative impacts that were terminated	0

### Coverage and progress of suppliers in capacity building programs

Capacity building programs	FY 2024-25
Total number of suppliers in capacity building programs	40
% of unique significant suppliers in capacity building programs	38.09

# Compliance to regulatory requirements

---

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Product recalls	0	0	0	0

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Form 483 observations	0	0	0	0
Warning letters	0	0	0	0