

SWISS GARNIER LIFE SCIENCES

Plot No. 21-23, Industrial Area, Mehatpur, UNA - 174315,
Himachal Pradesh, India.

GHG EMISSION REPORT

1st April 2025 to 31st March 2026

Form No	**: SGLS/ESG/F-480**
Issue No	**: 01**
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Date	**: 11th April, 2026**

1. Executive Summary

SGLS, as described in the request, formulates, develops, manufactures and supplies allopathic pharmaceutical products in tablet, capsule, dry-powder, liquid and ointment forms, as well as dietary and nutraceutical products. The inventory period shown in the data sheet is 1 April 2025 to 31 March 2026 . The supplied sheet gives scope totals and an upstream/downstream split only. It does not include activity quantities, emission factors, gas-wise Scope 1 calculations, facility coverage, employee count or production data. Accordingly, no missing values are presented as measured facts. Industry-relevant sources and actions below are identified as potential items to verify.

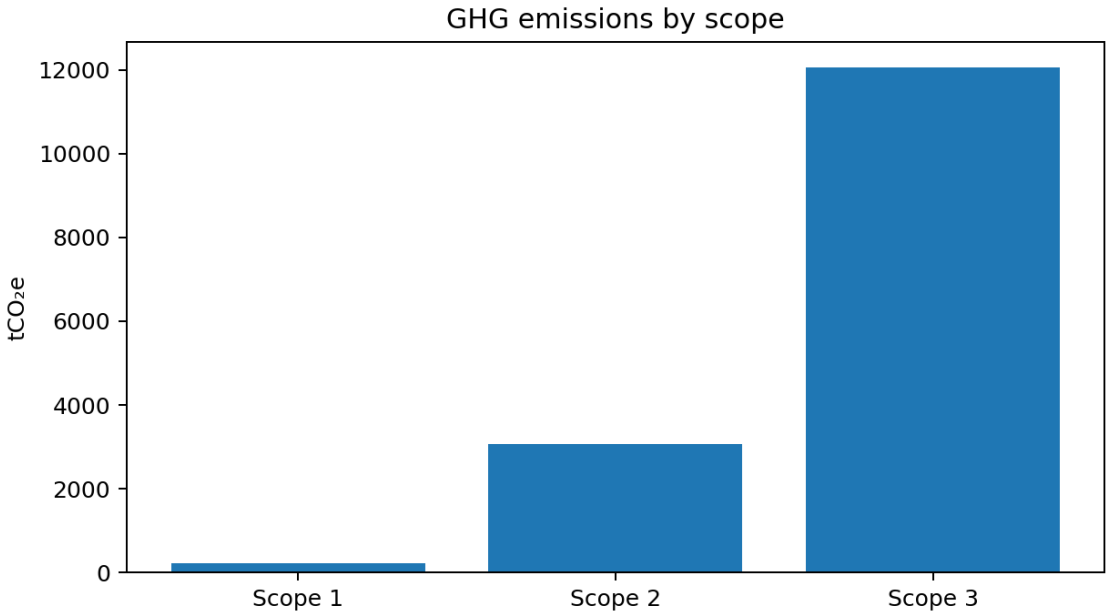
Organizational Boundary
SWISS GARNIER LIFE SCIENCES

Calculation period: 1st April 2025 to 31st March 2026

All values are in MT CO2 e

GHG Emission Reporting Frequency: Annually

EMISSIONS	CURRENT YEAR APRIL 2025 – MARCH 2026
Scope 1	228.45
Scope 2	3065.48
Scope 3	12058.16
Scope 3 Downstream	6788.04
Scope 3 Upstream	5270.12
Total GHG Emission	**15,352.09**



2. Introduction

2.1 Purpose

The purpose of this report is to document the reported organizational GHG inventory in a structured manner, identify the information needed to make the inventory traceable, and establish a repeatable basis for emissions management and future reduction planning.

2.2 Intended users

Intended users include SGLS management, Environment/Health/Safety and ESG personnel, engineering and utilities teams, procurement, logistics, finance, HR, quality functions, customers and other authorized stakeholders. External disclosure should occur only after data validation and approval.

2.3 Reporting objectives

The stated objective is ESG management and potential customer or voluntary disclosure, using ISO 14064-1 and the GHG Protocol as reference frameworks. No legal compliance claim, certification, third-party verification or customer-specific mandate is evidenced in the supplied file.

3. Organization Description

The business profile in the request covers formulation, development, manufacturing and supply of pharmaceutical and dietary/nutraceutical products. Potential emission drivers for this type of operation include purchased electricity for production, HVAC and laboratories; fuel used by boilers and diesel generator sets if present; refrigerant leakage; inbound raw-material and packaging supply; waste treatment; distribution; employee commuting; and business travel. These are industry-relevant screening categories, not confirmed components of the supplied totals.

The company website supplied for context is https://swissgarnier.com/. The Mehatpur, Himachal Pradesh site and functions such as R&D, tablet/capsule/powder/liquid/ointment production, quality, engineering, packing, utilities, warehousing/stores, PPIC, HR, finance and administration have been referenced in the company context provided in the request. Confirm the list of sites and operations included in this particular inventory before approval.

3.1 Organizational structure

A detailed organization chart was not included with the supplied data sheet. For inventory governance, the following proposed responsibilities should be assigned formally:

Role / function	Proposed GHG responsibility
Governing management / Plant Head	Approve boundary, reporting period, inventory and reduction plan; resolve material data gaps.
ESG / EHS coordinator	Coordinate annual inventory, maintain source register, document assumptions and compile results.
Engineering / Utilities	Provide electricity, fuel, boiler, DG set, refrigerant and equipment records.
Procurement / Stores	Provide purchased material and packaging quantities and supplier-specific data where available.
Logistics / Dispatch	Provide inbound and outbound freight data by mode, distance, mass and carrier where available.
HR / Administration	Provide employee counts, commuting survey information and business travel records.
Finance / Accounts	Reconcile utility invoices, fuel purchases, travel expenses and relevant expenditure records.
Quality / Waste handlers	Provide waste quantities, treatment routes and supporting manifests or vendor certificates.

4. Reporting Boundary

4.1 Organizational boundary

Provisional approach: operational control is recommended for a site-level manufacturing inventory because it aligns accountability with equipment operation and site utility management. However, the uploaded sheet does not state whether the figures use operational control, financial control or equity share. The selected approach must be confirmed and applied consistently.

4.2 Operational boundary

The reported figures are labelled Scope 1, Scope 2 and Scope 3. No source register was supplied to establish which specific activities are included. The final boundary should cover all material direct sources under the selected organizational boundary, purchased electricity and other purchased energy, and relevant upstream and downstream value-chain categories. Exclusions must be documented with reasons and, where possible, estimated materiality.

4.3 Entities and locations covered

Not identifiable from the supplied data. Confirm whether the totals cover the Mehatpur site only, all SGLS Indian facilities, corporate offices, warehouses, leased sites and controlled transport. Do not represent the inventory as company-wide until consolidation and inter-site checks are complete.

5. Reporting Period

Provisional period used for this draft: 1 April 2025 to 31 March 2026, selected to align with a common Indian financial-year cycle. This is an assumption, not a fact established by the supplied data. Confirm the actual activity-data dates before issue. Annual reporting is recommended, with monthly or quarterly monitoring of electricity, fuels, refrigerants and waste.

6. GHG Accounting Methodology

Reference frameworks: ISO 14064-1:2018 for organization-level quantification and reporting; the GHG Protocol Corporate Accounting and Reporting Standard; and the GHG Protocol Scope 2 Guidance and Corporate Value Chain (Scope 3) Standard, as relevant. The current applicable editions and any customer-specific requirements should be checked before final approval.

General calculation principle: emissions = activity data × applicable emission factor, with unit conversion and global warming potential (GWP) applied where needed. For mixed gases, each gas is quantified and converted to CO_2-equivalent using the chosen and consistently applied GWP assessment basis. The supplied totals do not include activity quantities, factor values, GWP basis or calculation files, so the calculation chain cannot presently be reproduced.

Source type	Typical activity data	Calculation evidence needed
Fuel combustion	Litres or kg of fuel; fuel type	Invoices, tank logs, meter records, factor source and units
Purchased electricity	kWh by meter / bill	Utility bills, meter reconciliation, grid factor and any contractual instrument
Refrigerants	kg added / recovered by refrigerant type	Service logs, leak records, equipment inventory, GWP reference
Purchased goods	Mass or supplier-specific footprint	Purchase ledger, material specifications, supplier PCF/EPD where available
Transport	Tonnes, distance, mode, fuel or tonne-km	Shipment records, carrier data, route and mode assumptions
Waste	Mass by waste type and treatment	Waste manifests, vendor certificates, treatment route and factor

Tools/software: no calculation software or workbook was identified in the uploaded file. Record the actual tool used, version, factor library, workbook owner, review controls and file location in the final report. Do not state that a particular software was used unless confirmed.

7. Emission Sources Identification

The categories below are a source-identification checklist for pharmaceutical formulation and nutraceutical manufacturing, not confirmation that each source is included in the reported totals.

Potential source	Likely location / process	Likely classification	Evidence to collect
Boiler / thermic-fluid heater / hot-water system	Utilities, production support	Scope 1 stationary combustion	Fuel use and equipment log
Diesel generator sets	Utilities / emergency power	Scope 1 stationary combustion	Diesel consumption and run hours
Company-owned vehicles	Administration / logistics	Scope 1 mobile combustion	Fuel and mileage records
Refrigerant leakage	HVAC, chillers, cold rooms	Scope 1 fugitive emissions	Refrigerant type, top-up and repair records
Purchased grid electricity	Production, HVAC, labs, warehouse, offices	Scope 2	Bills and meter readings
Purchased steam / heat / cooling	If imported from third party	Scope 2	Supplier quantity and factor
Raw materials and packaging	Procurement / stores	Scope 3 upstream	Mass purchased, supplier-specific factors
Inbound and outbound freight	Supply chain / dispatch	Scope 3 upstream/downstream as applicable	Mode, distance, shipment mass
Waste treatment	Production, laboratory, packaging	Scope 3 upstream or other applicable category	Waste mass and treatment method
Employee commuting and business travel	All departments	Scope 3	Survey, distance, mode, travel records
Use and end-of-life of sold products	Product life cycle, where material and relevant	Scope 3 downstream	Product use profile and end-of-life scenario

Process emissions: none can be confirmed from the sheet. Pharmaceutical formulation may involve chemical or physical processing, but process emissions should only be reported where an applicable process and a defensible quantification method are identified.

8. GHG Scope Classification

8.1 Scope 1 — Direct emissions

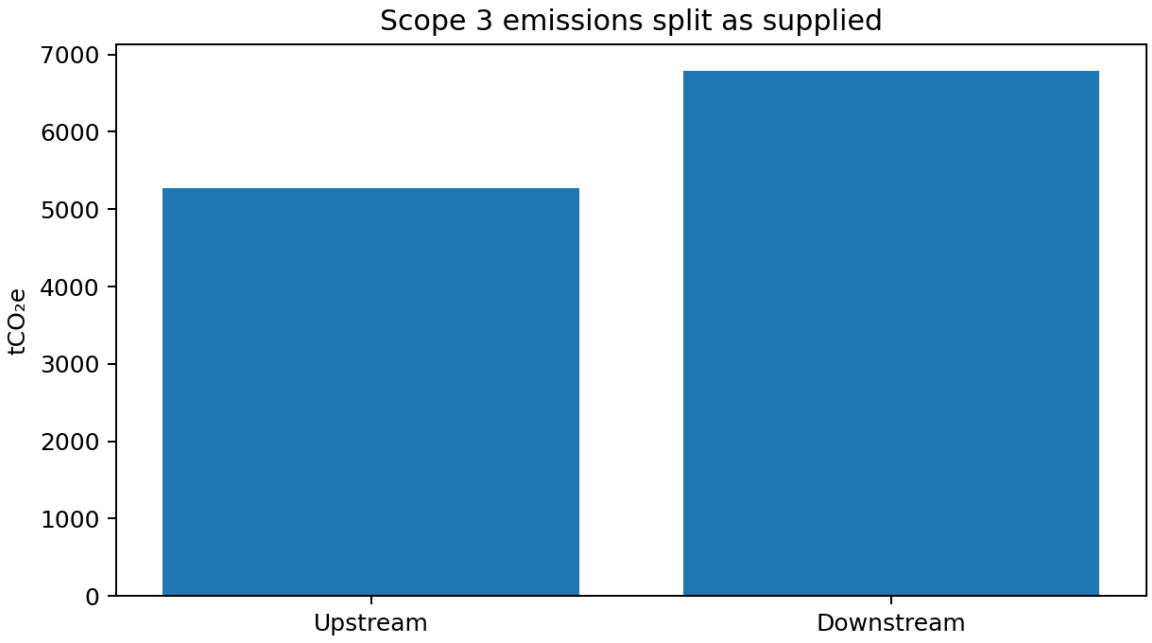
Reported Scope 1 total: 228.45 tCO_2e. The data sheet does not split this total among stationary combustion, mobile combustion, refrigerants or process emissions, nor does it provide a gas-wise breakdown. The final inventory should quantify CO_2, CH_4 and N_2O separately for combustion where factor data permit, and report refrigerant gases individually before conversion to CO_2e. No gas-wise values are invented in this report.

8.2 Scope 2 — Indirect energy emissions

Reported Scope 2 total: 3,065.48 tCO_2e. Purchased electricity is a likely major source for pharmaceutical production, HVAC, compressed air, utilities and laboratories, but the sheet does not confirm electricity consumption or the factor used. If applicable, report location-based emissions and market-based emissions separately where credible contractual instruments and the relevant GHG Protocol requirements apply. Purchased steam, heat or cooling should only be included if actually consumed.

8.3 Scope 3 — Other indirect emissions

Reported Scope 3 total: 12,058.16 tCO_2e, comprising upstream 5,270.12 tCO_2e and downstream 6,788.04 tCO_2e as labelled in the supplied sheet. The underlying categories are not listed. Potential categories to screen include purchased goods and services, capital goods, fuel- and energy-related activities not included in Scopes 1–2, upstream transport, waste, business travel, employee commuting, downstream transport, processing/use/end-of-life of sold products and relevant leased assets or investments. Include only categories applicable to the entity and document exclusions.



9. GHG Data Collection & Quality

The uploaded sheet provides five numerical entries and one total, but no evidence of collection method, source documents, period coverage, meter readings, invoices, emission factors or review signatures. Therefore, completeness and reliability cannot yet be rated as high. Assign each data stream an owner, reporting unit, source document, collection frequency, reviewer and retention location.

- Use utility invoices and meter records to reconcile purchased electricity; investigate estimated bills, missing months and meter changes.

- Reconcile fuel purchases to stock movement and equipment consumption where feasible; avoid treating purchases as consumption without inventory adjustment.
- Use refrigerant service records and equipment registers to identify gas type and leakage/top-up quantity.
- Reconcile waste quantities with manifests, weighbridge tickets and authorized vendor statements.
- For Scope 3, prioritize supplier-specific or primary data for material categories; document proxy data, spend-based estimates, distances and assumptions.
- Maintain version-controlled calculation files, source references, approval evidence, correction logs and an auditable link from source records to reported totals.

10. Emission Factors

The supplied sheet does not identify emission-factor sources. The inventory owner should record the factor, year, geography, unit, gases covered, source URL/publication and date accessed for every calculation. Use a consistent hierarchy: supplier-specific verified data where suitable; India-specific official factors for Indian electricity and fuels; recognized national or international datasets for relevant fuels, transport, waste and materials; and IPCC methods for applicable combustion and process sources. Do not combine factors with incompatible boundaries or units.

Emission category	Potential factor source (subject to validation)	Unit alignment examples
Indian grid electricity	Central Electricity Authority (CEA), applicable version of CO_2 baseline database	kg CO_2/kWh or tCO_2/MWh
Fuel combustion	IPCC Guidelines and appropriate Indian/national fuel data	kg gas/TJ, kg gas/litre or kg gas/kg fuel
Refrigerants	IPCC GWP assessment basis selected for the inventory	kg CO_2e/kg refrigerant
Freight / commuting / travel	DEFRA or another recognized, geographically suitable dataset; carrier-specific data preferred	kg CO_2e/tonne-km, vehicle-km or passenger-km
Purchased goods / packaging	Supplier-specific PCF/EPD or recognized lifecycle database	kg CO_2e/kg or kg CO_2e/unit
Waste	Treatment-specific national or recognized dataset / contractor-specific data	kg CO_2e/kg waste

11. Calculation Results

Scope / category	Emissions (tCO_2e)	Calculation status
Scope 1	228.45	Value supplied; source calculations not supplied
Scope 2	3,065.48	Value supplied; source calculations not supplied
Scope 3	12,058.16	Value supplied; category detail not supplied
Total	15,352.09	Arithmetic reconciliation passes

11.1 Total GHG emissions

Scope 1 gas-wise breakup: not available. Do not infer CO_2, CH_4, N_2O or refrigerant quantities from the aggregate Scope 1 figure. Obtain fuel-type activity data and refrigerant records to prepare a gas-wise table.

11.2 Emission breakdown by source

A defensible source-wise breakdown cannot be generated from the uploaded sheet because it contains only scope totals and an upstream/downstream split. The scope chart and Scope 3 split chart above are the only charts directly supported by the data. Source-level bars or pie charts should be added after the underlying activity data are collected.

11.3 Emission intensity indicators

Employee count 389, production volume, product mix, built-up area and revenue for the same boundary and reporting period were not supplied. Accordingly, emissions per employee, per tablet/capsule/bottle/kg, per tonne of product, per square foot and per revenue unit cannot be calculated without inventing denominators. Add the following indicators after confirming consistent denominator data.

Indicator	Formula	Required data
tCO_2e per employee	Total tCO_2e ÷ average employee count	Average headcount within boundary
tCO_2e per tonne of product	Total tCO_2e ÷ tonnes produced	Net production mass and treatment of rejects/rework
tCO_2e per million units	Total tCO_2e ÷ million units produced	Units by product form and a consistent aggregation method
tCO_2e per m^2	Total tCO_2e ÷ covered floor area	Area corresponding to the inventory boundary
tCO_2e per ₹ crore revenue	Total tCO_2e ÷ revenue in ₹ crore	Revenue on same entity and period basis

12. Base Year & Trend Analysis

No base year or historical inventory was supplied. The reporting year should not automatically be called the base year until management approves it and confirms that the inventory is sufficiently complete and reliable. A suitable base year is the earliest year with reliable, representative data and a stable boundary. If this reporting period is approved as the base year, record the decision and the reasons. Recalculate the base year when significant structural changes, boundary changes, methodology improvements or material errors undermine comparability, using a documented significance threshold and consistent recalculation policy. Do not claim a reduction trend until comparable prior-year data are available.

13. Uncertainty Assessment

Quantitative uncertainty cannot be calculated from the aggregate totals alone. Main likely sources include incomplete activity data, estimated fuel consumption, grid-factor selection, refrigerant leakage records, supplier data quality, spend-based Scope 3 proxies, transport distances, waste treatment assumptions and allocation across facilities or products.

Recommended method: assess activity-data and emission-factor uncertainty separately for each material source, using supplier specifications, meter accuracy, sampling error or published factor ranges where available. Combine uncertainties using an appropriate method (for example, root-sum-square where assumptions of independence are reasonable) and explain limitations. Until that work is complete, confidence is provisionally rated "low to medium / not quantified" for the inventory as a whole, rather than assigning an unsupported percentage.

14. Data Quality Assessment

Data element	Current rating	Basis / action required
Scope totals	Medium for arithmetic only	Totals reconcile; calculation trail missing
Scope 1 activity data	low	Fuel and refrigerant records not supplied
Scope 2 activity data	low	kWh and factor not supplied
Scope 3 category data	low	Only upstream/downstream totals supplied
Emission factors	Not assessable	No factor citations or versions supplied
Boundary and coverage	Requires confirmation	Facility list and control approach absent
Overall assurance readiness	Low	Supporting calculations, evidence and sign-off needed

Validation checks completed on the supplied sheet: Scope 1 + Scope 2 + Scope 3 equals 15,352.09 tCO_2e; upstream + downstream equals the Scope 3 total. These arithmetic checks do not demonstrate that source data are complete or that factors are appropriate.

15. GHG Reduction Initiatives

The following are proposed opportunities for assessment, not claims that the company has already implemented them or achieved savings:

- Energy: establish sub-metering for major production and utility loads; optimize HVAC set points, compressed air, chillers and motors; implement preventive maintenance and energy audits.
- Electricity: assess rooftop/contracted renewable electricity options and verify the applicable Scope 2 accounting treatment before claiming reductions.
- Thermal fuels: review boiler and hot-water efficiency, insulation, condensate recovery and opportunities for electrification where technically and economically feasible.
- Refrigerants: maintain an equipment register, prioritize lower-GWP refrigerants where safe and technically suitable, prevent leaks and retain service records.
- Materials and packaging: work with qualified suppliers on lower-carbon excipients, active ingredients where relevant, packaging light weighting and recycled content where quality and regulatory requirements permit.
- Logistics: improve load factors, route planning, shipment consolidation and carrier data collection; assess lower-emission modes where feasible.

- Waste and water: reduce rejects and expired materials, improve segregation and recovery, optimize cleaning and water reuse where product quality, GMP and environmental requirements permit.
- Governance: establish annual absolute-emissions targets and intensity targets only after a reliable baseline, owners, budgets and monitoring cadence are approved.

16. Management, Review and Improvement Plan

Timing	Action	Suggested owner	Evidence / output
Within 30 days	Confirm legal entity, reporting period, sites and organizational-control approach	Management / ESG lead	Approved boundary statement
Within 45 days	Collect monthly electricity, fuel, refrigerant, waste and travel records	Engineering, Finance, HR, EHS	Source register and evidence folder
Within 60 days	Build Scope 3 screening and materiality assessment; request supplier and freight data	Procurement / Logistics / ESG	Scope 3 category register
Within 75 days	Recalculate emissions using documented factors and review units/conversions	ESG / EHS with technical reviewer	Calculation workbook and factor log
Within 90 days	Approve inventory, uncertainty statement, targets and reduction projects	Plant Head / Management	Signed report and action plan
Quarterly	Monitor energy, fuel, waste and progress against approved actions	Department owners	Quarterly KPI dashboard

17. Conclusions

The supplied inventory reports 15,352.09 tCO_2e: Scope 1 228.45 tCO_2e, Scope 2 3,065.48 tCO_2e and Scope 3 12,058.16 tCO_2e. The scope totals and Scope 3 upstream/downstream split are arithmetically consistent. Scope 3 is the largest reported component and should be prioritized for category-level screening and better supplier, logistics and product-life-cycle data. This document is a draft framework, not a verified GHG statement. Before external use, SGLS must confirm the company identity, contact details, reporting period, sites and boundary; attach the activity data and emission factors supporting the totals; provide the Scope 1 gas-wise breakup and source-level Scope 3 detail; calculate intensity indicators; and complete internal review. The next reporting period should focus on data completeness, repeatable controls and measurable reduction projects.

18. Reporting, Grievance and Contact Details

The supplied phone 9500014330 & 7667112114, and email. esg.sgls@swissgarnier.com) These appear associated with rather than SGLS and are inconsistent with the stated SGLS entity. They are therefore not designated as verified SGLS reporting or grievance contacts in this draft. Confirm the correct SGLS ESG contact, phone number and email before issue. If the report is actually intended for an entity, the company profile, processes, sites and boundary must be rewritten for that entity rather than using the SGLS pharmaceutical profile. Once confirmed, include the approved ESG reporting contact, internal reporting channel, anti-retaliation commitment, case handling owner and escalation route. Contact information should be checked by the organization before publication.

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