



INDFRAG BIOSCIENCES

# **Sustainability in Action**

Corporate Sustainability  
Report FY 2022



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INDFRAG BIOSCIENCES - SUSTAINABILITY IN ACTION



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# Managing Director's Message



**People and their wellbeing continue to be a key area of consideration for us at IndBio.**

We began our sustainability journey in 2014 and have consistently strengthened our resolve to contribute to the enhanced resilience of the natural and social environments, and to the sustainable growth of IndBio.

It is our firm belief that the economic growth of an organization and its sustainability trajectory are closely intertwined. These aspects of development enable us to direct resources towards initiatives that create sustained value for all our stakeholders, including the ecological systems and communities which surround our operations.

In this context, FY 2021-22 has seen IndBio initiate the expansion of our manufacturing unit in India. This will not only deliver economic growth but also propel us forward in meeting our sustainability goal of achieving carbon negative status by 2030. Our focus on emissions reduction will be supported by rooftop solar energy installations which will power the upcoming manufacturing units.

Going forward, we envisage greater involvement in afforestation projects as a means to augment environmental resilience and simultaneously address our goal of lowering emissions from our manufacturing processes and business activities.

People and their wellbeing continue to be a key area of consideration for us at IndBio. We are committed to improving the quality of life for our workforce by delivering remuneration that exceeds prescribed wage levels and enabling access to school education in order to

discourage child labor.

The global climate crisis has made it imperative for us to continually reinforce the resilience of our supply chain. We are actively involved with capacity building and embedding sustainable practices in the procurement process.

IndBio's growth trajectory has always been supported by high standards of governance and oversight. In the reporting year, we expanded our policy framework to include policies that extend to pollution, waste, and the safety of our customers and their data to augment oversight of the organization's progress.

An important step that we took in the current financial year was to establish a manufacturing innovation research team, comprising fresh graduates. The novel ideas generated by energetic young minds combined with the expertise of the experienced members has resulted in several measures that contribute to IndBio's sustainability trajectory. We have already seen a significant decrease in energy consumption, reduced use of solvents and lower extraction time, all of which have led to reduction in costs as well.

Moving ahead in rekindled post-pandemic global and national economies, we look forward to sharing greater value with our stakeholders

and to getting closer to achieving our sustainability goals. I thank all our customers, employees, suppliers and supply partners as well as industry associates and community members for their support. Their goodwill and efforts have enabled us to traverse increasingly challenging paths and to reach where we are today. We look forward to your continued support and to strong and enduring trust-based bonds.

Best wishes,

**Philip Samuel**



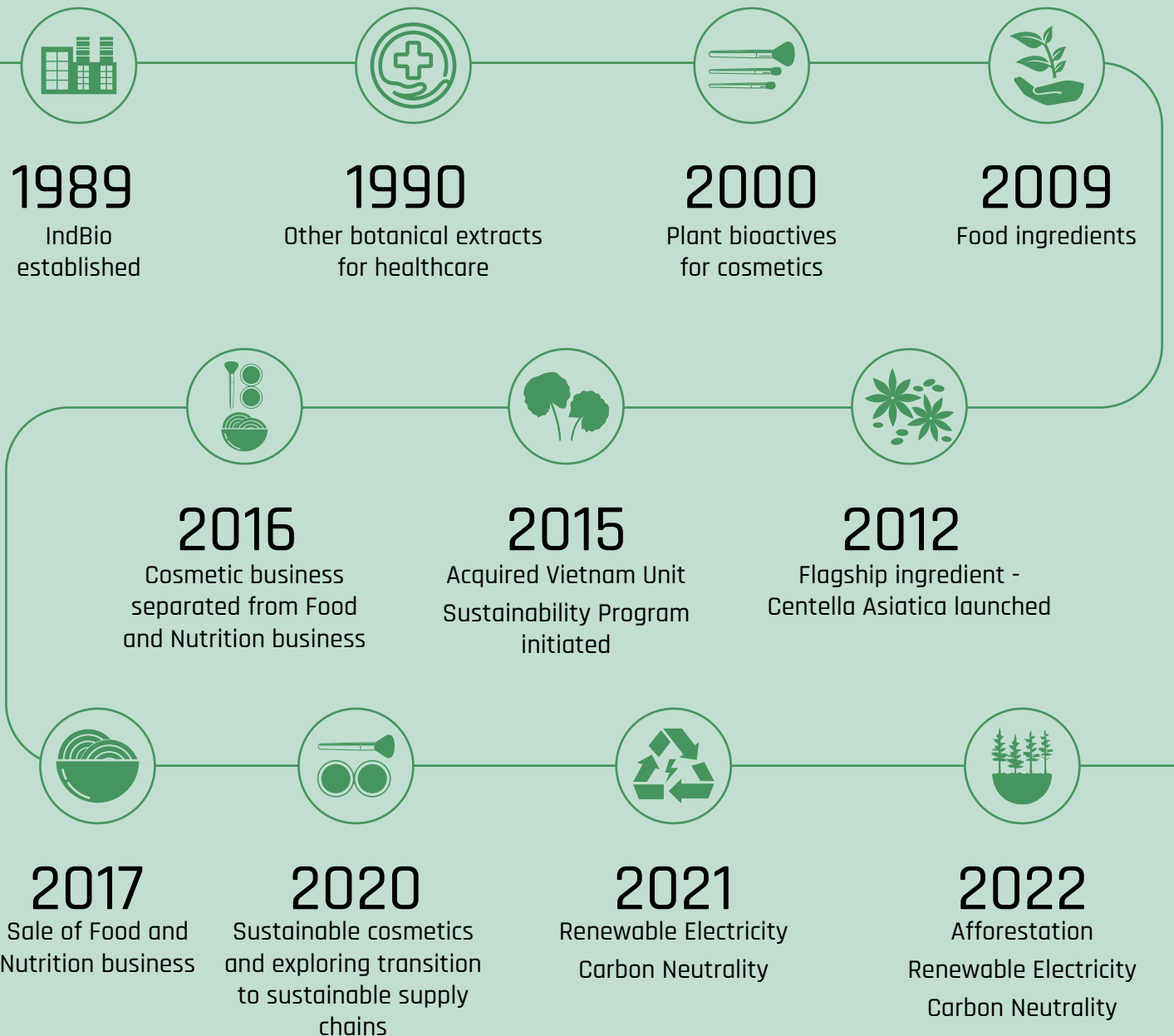


## Organizational Profile

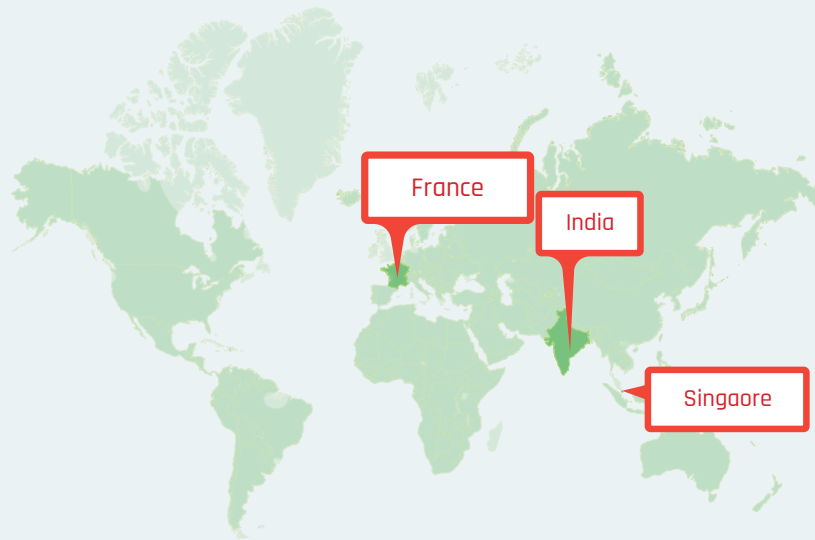
### Overview of our journey

Indfrag Limited, founded in 1989, provided essences of natural flowers for use in perfumes. In the twenty years between inception and 2009, Indfrag Limited transitioned to Indfrag Biosciences (IndBio) in 2016 with diversification and expansion of our business to provide botanical extracts for the healthcare sector, active compounds to the cosmetics industry, and also ventured into food ingredients.

2012 was a watershed year for us as we launched our flagship ingredient, Centella Asiatica. Close on its heels came another significant year when we initiated our Sustainability Program in 2015, in recognition of its importance to the growth of our business and our stakeholders. Today, IndBio focuses on sourcing sustainably grown ingredients for the cosmetics industry.



## Our operations



Headquartered in Bangalore, India, IndBio also has an office in Singapore and warehousing capacity in India and France. We operate four manufacturing units, located in India. These units differ in capacity and give us the flexibility to process and supply extracts in vastly varying quantities - ranging from milligrams to tons - to meet our customers' requirements.

Our extraction facility in India is one of the largest in the country and has the capacity to process 900MT of raw material each year. We also offer a suite of downstream processes for drying, powder processing and sterilization. As an industry leader committed to the highest standards

of quality, sustainability, and safety, we ensure that all our processes comply with ISO standards.

For nearly a decade, we have nurtured and developed a large network of botanical raw material suppliers who are located in different parts of the globe, from Eastern Europe to Madagascar and Ghana to Indonesia. Our relationship with them emphasizes strategic planning and investment to ensure an uninterrupted supply of raw material which are otherwise available seasonally and exposed to the risks of the climate crisis.

## Our products

IndBio's product portfolio includes a diverse range of extracts and oils. Extracts of Centella Asiatica and Boswellia Serrata are the largest revenue contributors to our cosmetics division. These active ingredients are used in the production of leading international cosmetics brands sold in the European Union, North and South America and Asia.

Additional details about our organization and IndBio's operations and products are available on our website: [Indfrag Biosciences](#)

### 2.1 Memberships of Associations

In keeping with our responsibility as a corporate citizen and player in the cosmetics industry, we adhere to high standards of sustainability and excellence. Over the years, we have collaborated with respected international non-profit organizations, and have partnered with the following



### Certifications

We accord high importance on compliance with quality standards for all our products. All IndBio employees are trained to follow production standards that meet KOSHER, HALAL, ISO 9001 and HACCP requirements.



# 3.0

## Business Growth

The unavoidable reality of the climate crisis and its harsh impacts have triggered a shift in mindset among global economies and businesses. From focusing primarily on economic growth, profitability and environment, the emphasis is being redirected to creating value for the business as well as multiple stakeholder groups.

At IndBio, we believe that business expansion and enhancing the sustainability initiatives of the organization goes hand in hand. In our approach, the journey towards sustainability stimulates profitability, which in turn enables us to invest in initiatives that maximize benefits for the social and environmental ecosystems surrounding us.

We have rolled out plans that will enable business growth as well as achieve our sustainability goals. We are in the process of expanding our facility in India to address the need for increased manufacturing capacity. These additional production units will be powered by renewable energy generated by rooftop solar installations, which will support our ongoing efforts to achieve carbon neutrality by 2025 and carbon negative status by 2030.

Preserving and promoting natural green cover is a key component of our efforts to lower our carbon footprint. We have partnered with a private entity in India, a biodiversity hotspot in the Western Ghats, to safeguard local flora and fauna, and the ecosystem. In the reporting year, IndBio adopted a forest land in a private sanctuary, comprising 230 acres, to help, preserve and promote local biodiversity. We help to maintain existing forests and protect the natural habitat for wildlife local to the region.

On the social front, we intend to continue to focus on the wellbeing of people. Going forward, we will direct revenues from business expansion towards enhancing wages and living conditions for our workforce and their families.

## About the Report

### 4.1 Approach to Sustainability

This report highlights the Environmental, Social and Governance performance of IndBio's cosmetics division for the period 1st April 2021 to 31st March 2022. In this, we have discussed our sustainability strategy, priorities, goals and targets and our commitment to embed sustainability in our core business operations.

### Reporting Boundary

This is the third successive sustainability report for IndBio's cosmetics division. The scope of the report includes our botanical extracts manufacturing facility in Tamil Nadu and its respective value chain.

### Data Management

Since the information presented in this report is drawn from multiple internal sources, the data is subject to periodic reviews and audit trails, in order to ensure accuracy and traceability. Further, an examination was also carried out of conversion factors and assumptions made in our assessment.

### Approach to Materiality

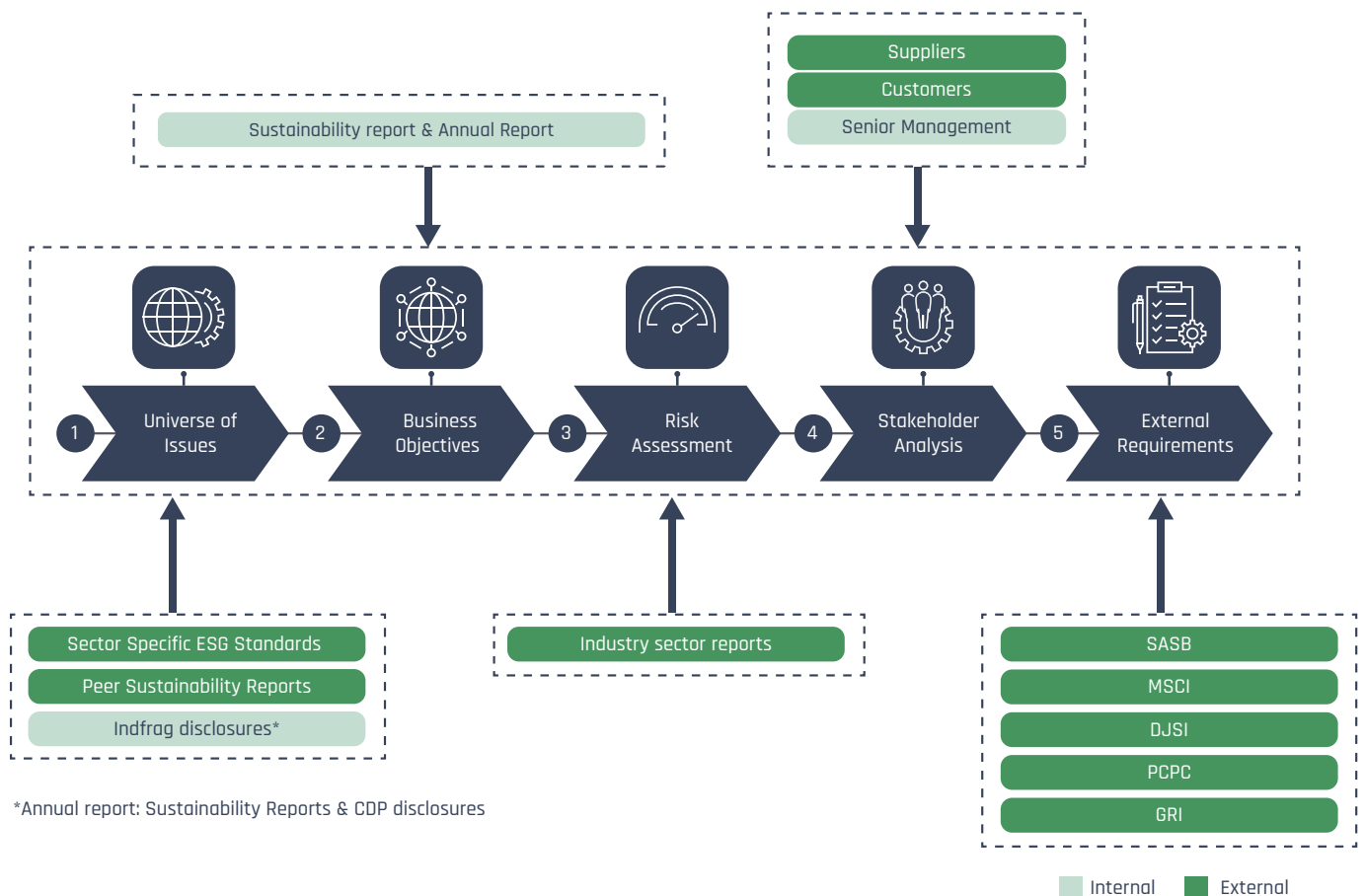
The most material topics were identified based on engagement with internal and external stakeholders and various requirements of ESG indices and programs such as, *Sustainability Accounting Standards Board (SASB)*, *Morgan Stanley Capital International (MSCI)*, *Dow Jones Sustainability Indices (DJSI)*, and *Personal Care Product Council (PCPC)*.

### 4.2 Stakeholder Engagement and Materiality Assessment

Materiality assessment helps us evaluate risks and opportunities in the business, understand stakeholder expectations and consider it in our strategies and decision making.

During the reporting period FY 21-22, we interacted with all the stakeholder groups and their perceptions on important ESG topics are accounted while, prioritizing the key material topics that are significant to IndBio.

At IndBio, we employ a five-step approach for undertaking the materiality assessment.



\*Annual report: Sustainability Reports & CDP disclosures

Figure 1: Materiality Analysis Method



**Step 1: Universe of Issues**

As the first step in materiality assessment, we identified all issues that are material to the organization and our stakeholders. We referred to secondary sources such as industry sector reports and peers' sustainability reports. This review helped us to determine topics and validate broader trends that are relevant to the industry and to IndBio.

UNIVERSE OF ISSUES FOR INDFRAG BIOSCIENCES



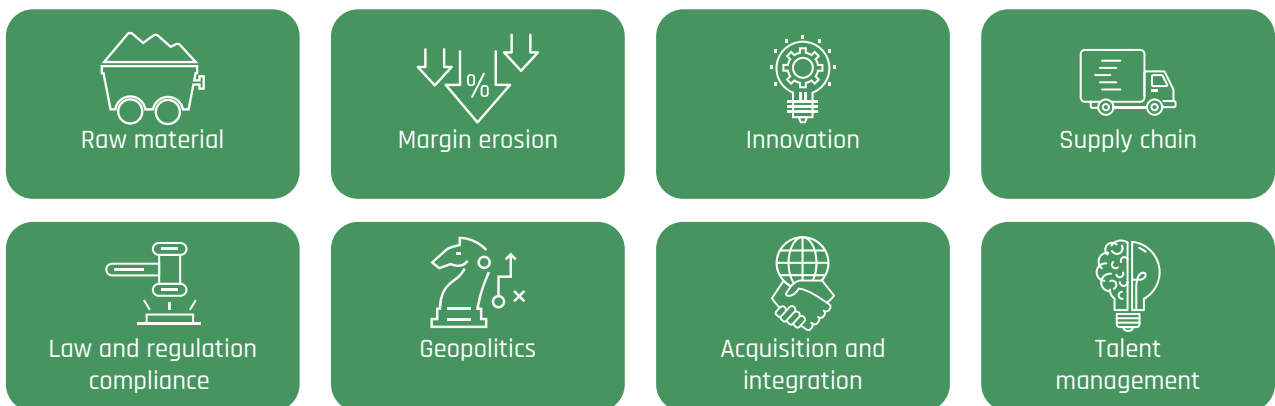
**Steps 2 & 3: Business Objectives and Risk Assessment**

The materiality issues were mapped with respect to IndBio's business risks and objectives and then assessed with respect to their impact created on the Company's strategic business objectives. These impacts are used to assess the importance of these material issues for IndBio.

**We have four Business Objectives namely:**

- ▶ Uplift livelihoods and good working conditions
- ▶ Build environmentally sustainable business practices
- ▶ Strengthen business growth and stability
- ▶ Take responsibility towards climate change beyond business

**Risk Assessment:** In order to assess risks for the business, we have highlighted those that pose a high degree of risk to IndBio and require mitigation on priority. The risks identified are as follows:



**Step 4: Stakeholder Analysis**

In this step, each material issue identified was scored by key stakeholders, based on the importance of the issue to their operations.

Extensive one-on-one discussions were held with four-five individuals representing Senior Management, Customers and Suppliers of IndBio. These were conducted telephonically and via e-mail correspondence.

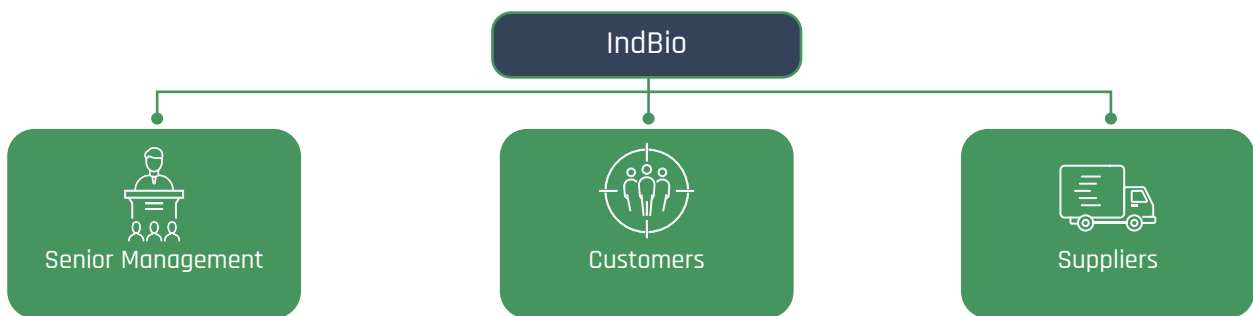


Figure 3: Stakeholders who participated in the Materiality Analysis

**Step 5: External Requirements**

Next, the identified issues were prioritized based on importance, in relation to the requirements of external standards which represent broader stakeholder concerns. The external requirements considered included *Sustainability Accounting Standards Board (SASB)*, *Morgan Stanley Capital International (MSCI)*, *Dow Jones Sustainability Indices (DJSI)*, and *Personal Care Product Council (PCPC)*.

Finally, the Company's Materiality Matrix was developed, which maps all material issues identified on 2 dimensions: Impact on IndBio and Stakeholder perception.





The material issues determined through this process are summarized below:

| Key material issue  |                                  | Rationale for high materiality  |   |
|---|----------------------------------|---|---|
|   |                                  | Risk  | Opportunity   |
|    | Climate change - carbon & energy | <ul style="list-style-type: none"> <li>▶ Increased cost of energy sources.</li> <li>▶ Dynamic regulatory landscape.</li> </ul>                                      | <ul style="list-style-type: none"> <li>▶ Increase the use of renewable energy in overall energy share; thereby reducing dependency on fossil fuels.</li> <li>▶ Strategic plan to become carbon neutral/ positive</li> </ul> |
|    | Water and waste water            | <ul style="list-style-type: none"> <li>▶ Ground water depletion.</li> <li>▶ Dynamic regulatory landscape.</li> <li>▶ Operations in water stressed areas.</li> </ul> | <ul style="list-style-type: none"> <li>▶ Increased rainwater harvesting potential; thereby reducing dependency on fresh water.</li> <li>▶ Strategic plan to become water neutral/ positive</li> </ul>                       |
|   | Product stewardship              | <ul style="list-style-type: none"> <li>▶ Increased consumer awareness on the product environmental impact.</li> <li>▶ Reputational risk.</li> </ul>                 | <ul style="list-style-type: none"> <li>▶ Strategic plan on reducing the product's environmental and social impact.</li> <li>▶ Brand enhancement &amp; market expansion</li> </ul>   |
|  | Biodiversity                     | <ul style="list-style-type: none"> <li>▶ Unavailability of raw materials.</li> <li>▶ Regulation and reputational risk.</li> </ul>                                   | <ul style="list-style-type: none"> <li>▶ Uninterrupted supply of raw materials</li> <li>▶ Minimizing the impact on the ecosystem</li> </ul>   |
|  | Human rights                     | <ul style="list-style-type: none"> <li>▶ Social un-rest in operations.</li> <li>▶ Operational and reputational risk</li> </ul>                                      | <ul style="list-style-type: none"> <li>▶ Adherence to applicable human rights regulations.</li> <li>▶ Increased productivity and loyalty.</li> <li>▶ Talent retention.</li> </ul>   |
|  | Customer safety                  | <ul style="list-style-type: none"> <li>▶ Market and reputation risk.</li> <li>▶ Regulatory risk.</li> <li>▶ Loss of customer base.</li> </ul>                       | <ul style="list-style-type: none"> <li>▶ Increased communication with the customers through product labels.</li> <li>▶ Increased customer base.</li> </ul>  |
|  | Governance                       | <ul style="list-style-type: none"> <li>▶ Susceptible to emerging risks and volatile market.</li> <li>▶ Regulatory, operational, and reputational risk.</li> </ul>   | <ul style="list-style-type: none"> <li>▶ Increased accountability and resilience to changing market environment.</li> <li>▶ Seamless operations and continued efforts on sustainability.</li> </ul>                         |
|  | Product innovation               | <ul style="list-style-type: none"> <li>▶ Falling behind global peers.</li> <li>▶ Increased cost of manufacturing.</li> </ul>  | <ul style="list-style-type: none"> <li>▶ Development of new products in various geographies.</li> <li>▶ Brand image.</li> <li>▶ Increased efficiency and cost savings.</li> </ul>   |
|  | Risk management                  | <ul style="list-style-type: none"> <li>▶ Dynamic regulatory landscape.</li> <li>▶ Evolving market scenario.</li> </ul>  | <ul style="list-style-type: none"> <li>▶ Adherence to all the relevant laws.</li> <li>▶ Increased resilience to changing market environment.</li> </ul>   |

## Sustainability at IndBio

The latest sixth assessment report of the Intergovernmental Panel on Climate Change (IPCC) states that people's health, lives, livelihoods and critical infrastructure including energy and transport systems face increasing adverse outcomes, arising from the impacts of climate change. It is to note that, those who are in the most marginalized socio-economic groups continue to be subjected to these significant impacts.

At IndBio, we are cognizant of these impacts on our value chain and stakeholders. Through our business, we continue to strive to contribute to the preservation of the planet.

### We hope to create

- ▶ A resilient planet, happier communities by leveraging upon sustainability driven innovation
- ▶ A positive impact on planet, people, products
- ▶ Truly sustainable products, regenerated ecosystems, and uplifted communities

Our four key pillars are embedded into our sustainability framework and it comprises focus areas and goals associated with each pillar. The focus areas and goals are in line with the material issues identified by us and our stakeholders.





### **Regenerating Environment**

We contribute to preserving the natural environment with water management initiatives that accentuate zero discharge of wastewater at our factory and promote access to clean and safe water. We aim to achieve water neutrality in the near future.

The preservation of biodiversity too receives strong emphasis at IndBio. We have undertaken sustainable initiatives and have implemented environment-friendly procurement processes in our operations in India and Madagascar.

Lowering carbon emissions is another key area of focus for us and we constantly work with our customers to decarbonize our operations. Our Centella Asiatica and Boswellia Serrata supply chain programs contribute significantly to our goal of attaining carbon neutrality by 2025. The recent adoption of a forest land in a private sanctuary in India, is a further step in our efforts to help reinforce the planet's resilience as well as to mitigate our carbon footprint.

### **Embracing Growth**

As an organization striving for sustainable growth, we emphasize expanding our business in ways which support us in realizing our goal of carbon negative status by 2030. We

also continue to emphasize adherence with local regulations in our operations. In addition, our alliances with international organizations such as Fairtrade and Union for Ethical BioTrade (UEBT) have enabled us to sustain compliance with globally established ethical standards. Importantly, aligning our sustainability agenda with that of our customers reinforces mutual trust and our growth journey.

### **Flourishing Communities**

We create value for the people we engage with, within and outside IndBio, by aligning our initiatives with industry best practices. We uphold the rights of all those we employ and partner with, provide safe and decent working conditions, remuneration that enables improved quality of life and ongoing programs for learning and development.

### **Product Stewardship**

We believe that product stewardship is about minimizing the environmental impact of the products we produce and sell, and by all the processes involved at the different touch points in the value chain. Not only do we ensure that our procurement and production processes meet with our customers' sustainability requirements, we also endeavour to embed the importance of sustainability among our employees and procurement partners.











The sustainability goals which we aim to fulfil by 2025 are as follows:

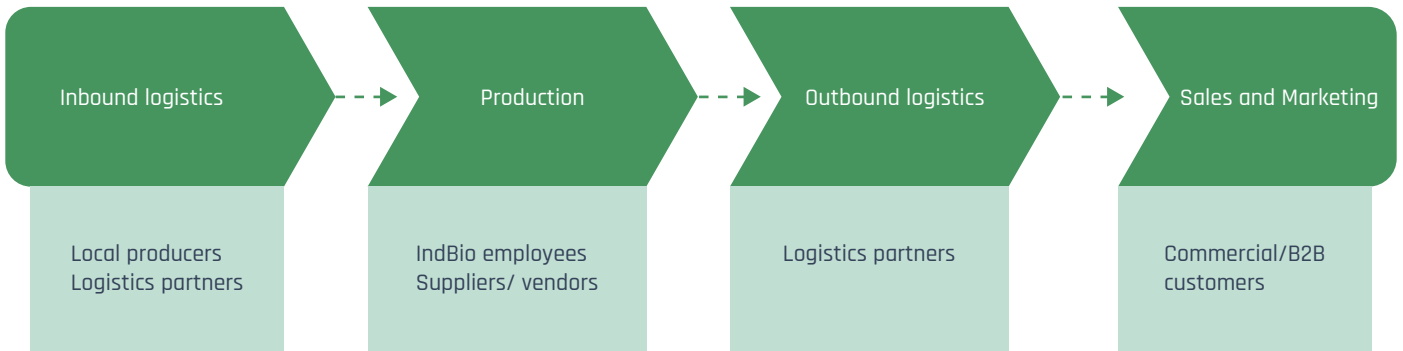
## Sustainability Goals for 2025

|   |  |   |   |
|---|--|---|---|
|  <p><b>People Development</b><br/>Employee Wellbeing</p> |  <p><b>Water Neutral</b></p>  |  <p><b>Good Governance</b><br/>Integrity, fairness, ethical standards</p>         |  <p><b>Supply Chain</b><br/>Suppliers in line with Indfrag's supply-chain policies</p>       |
|  <p><b>Sustainability Oriented</b></p>                   |  <p><b>Health &amp; Safety</b><br/>Zero loss time injury and fatality</p> |  <p><b>Biodiversity</b><br/>Strive towards conservation of natural ecosystems</p> |  <p><b>Strategic Partnerships</b></p>  |
|  <p><b>Human Rights</b><br/>Zero non-compliance</p>    |  <p><b>Waste</b><br/>Zero Waste to Landfill</p>                         |  <p><b>Carbon Neutral by 2025</b></p>   |  <p><b>Creating Shared Value</b><br/>Integrate goals with regenerating the environment</p> |

The focus areas and goals further align with multiple UN Sustainable Development Goals (SDGs) which represent a blueprint for UN member nations to formulate plans and take action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030. Through our efforts to achieve IndBio's sustainability goals, we work to contribute to the following SDGs.

|  |   |   |   |  |  |  |  |
|--|---|---|---|--|--|--|--|
| <p>06<br/>CLEAN WATER AND SANITATION</p>  | <p>07<br/>AFFORDABLE AND CLEAN ENERGY</p>  | <p>08<br/>DECENT WORK AND ECONOMIC GROWTH</p>  | <p>09<br/>INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>  | <p>10<br/>REDUCED INEQUALITIES</p>  | <p>12<br/>RESPONSIBLE CONSUMPTION AND PRODUCTION</p>  | <p>13<br/>CLIMATE ACTION</p>  | <p>15<br/>LIFE ON LAND</p>  |
|--|---|---|---|--|--|--|--|

# Sustainable Supply Chain



The climate crisis and its impacts compound the complexities of global supply chains, calling upon companies to enhance the resilience of their supply chains through improved risk management and strengthened commitment to upholding human rights, environment preservation and the wellbeing of the communities in which they operate. At IndBio we engage continually with our supply partners to build their capacity, strengthen our supply processes and ensure raw material security.

We work across 7 countries to source the bulk of our raw materials from over 50 suppliers who work on plantations and forests in India and Madagascar. They are local to the areas where the raw material is grown, and we prioritize strengthening our relationship with them by improving the quality of their lives.

### Total Suppliers and Local Suppliers, FY 2021-22

|                              | FY 2020-21 | FY 2021-22 |
|------------------------------|------------|------------|
| Total suppliers (in numbers) | 55         | 36         |
| Local suppliers (in numbers) | 42         | 29         |

We have implemented a policy for Ethical Sourcing and Biodiversity, and to develop this further, we have formulated a Supplier Code of Conduct. Guided by our policy, we engage with suppliers who comply with local/national regulatory requirements and demonstrate awareness of the impact of their operations on the environment and social ecosystem. Along with the agreements that we sign with suppliers, we also require a Signed Letter of Commitment that aligns their business practices with our policies of:

- ▶ Prohibition of Child Labour and Forced Labour
- ▶ Environment and Health (EHS)
- ▶ Freedom of Association and Right to Collective Bargaining

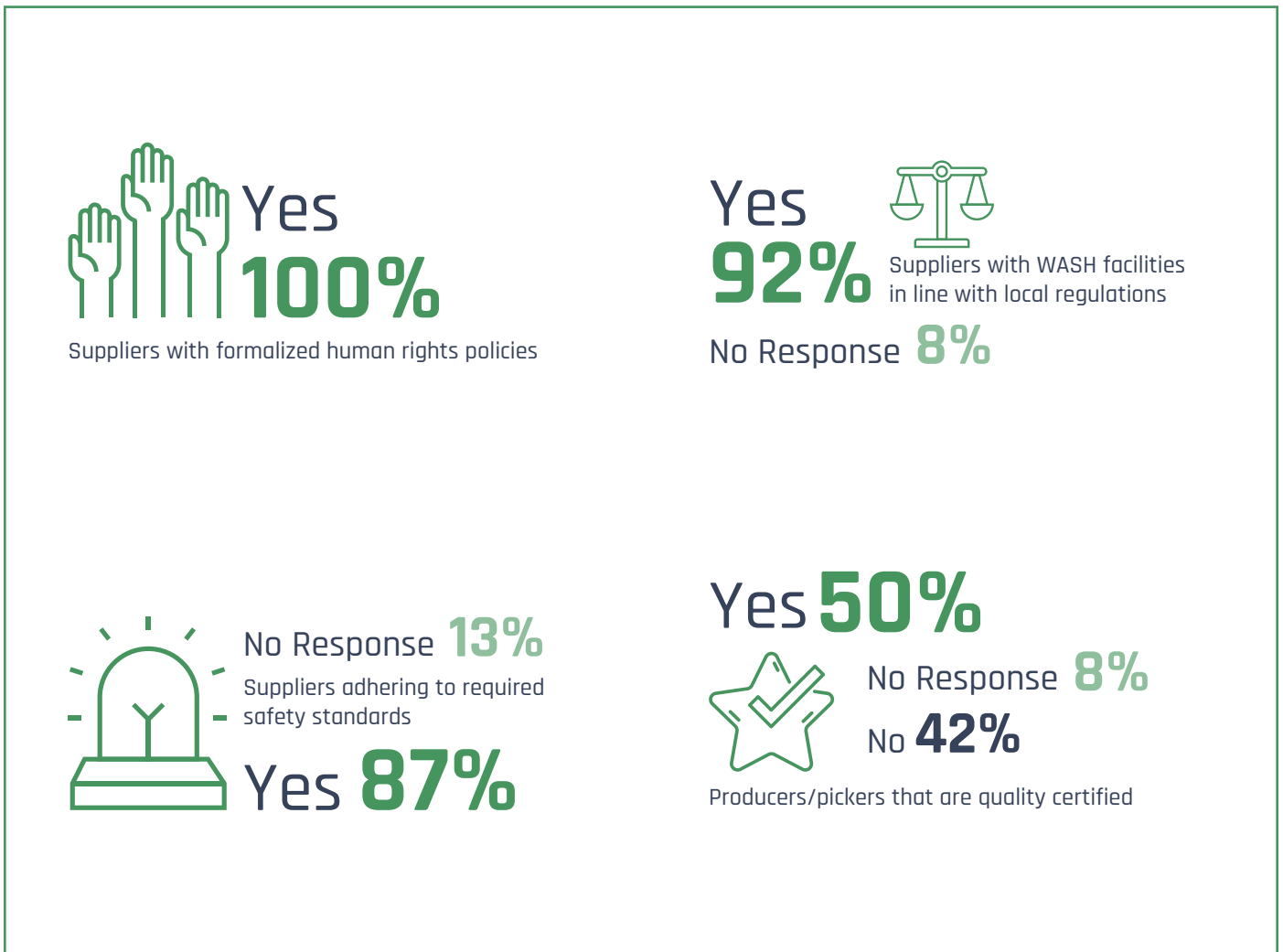


This commitment includes participation in biodiversity management and conservation programs, non-discrimination, living wages, and good working conditions among other aspects.



At IndBio, we understand that our sustainability commitments should also be followed by our suppliers, as a result of which we have carried out a supplier assessment this year to gauge their performance across environmental, social, and governance metrics.

**Supplier assessment FY 21-22**



In Madagascar, IndBio and our program partners have established a traceability system that allows 100% traceability of the raw material. This is accompanied by a local monitoring system and training sessions that help producers to adhere to traceability requirements such as good collection practices.

We have trained local suppliers to improve harvesting practices, resulting in lower waste, and higher yields. Over a period of time, the life of plants has also been extended for multiple cycles of procurement. These efforts have not only enhanced raw material security, they have also strengthened suppliers' commitment to engage with IndBio and support our sustainability goals such as reducing greenhouse gas (GHG) emissions in the supply chain.

### Case Study: Centella Asiatica Sustainable Supply Chain Program

IndBio is the largest producer of Centella Asiatica in India and we source the key ingredient for Centella Asiatica from local producers in Madagascar. Centella Asiatica is critical to our business as it accounts for about 70%-80% of the Company's cosmetics division. This business reality, combined with the need to align our sustainability goals with those of our key customers, naturally focused our attention to securing the Centella Asiatica supply chain and enhancing its sustainability.

The Centella Asiatica project commenced in 2016 with a baseline survey which was carried out in collaboration with UEBT and financed by IndBio. This study revealed several areas in which local producer communities required to be supported in order for us to meet our objective of securing the supply chain and reinforcing its sustainability. Along with a commitment to new and sustainable business practices, the program also focused on improving the quality of their lives and working conditions.

Following from this, we narrowed down on 3 broad domains for the project's initiatives.

**Addressal of wage issues:** As part of the program, we match the minimum wages prescribed by the Government of Madagascar by paying a higher price for each kilogram (kg) of Centella Asiatica raw material that we procure. This has attracted women to participate in the program, empowering them with not only an opportunity to earn and contribute to their family incomes but also to influence community development.

**Training in sustainable procurement:** Training programs have been designed and delivered with the aim to encourage producers and suppliers to adopt efficient and sustainable procurement methods and to create awareness of good work practices.

**Addressing community level challenges:** In collaboration with local communities, we identified 2 major challenges, namely access to school education and appropriate nutrition. Together with our project partners, we have implemented plans for IndBio to support 4,200 children with access to school education. In addition, producers are trained in developing vegetable gardens that will impact the nutritional intake of over 1,000 people.



Several of the new practices implemented have emanated from the expertise and experience of the local community. Owing largely to their socio-economic challenges being addressed, these steps have strengthened producers' commitment to the project and have motivated them to act on climate change and preserve biodiversity, thereby ensuring a sustainable supply chain for Centella Asiatica.

The project has implemented changes at various stages of procurement.



**Harvest:** While earlier, the entire Centella Asiatica plant was uprooted, this practice is no longer followed. Instead, only the leaves are harvested, thus preserving biodiversity and lengthening the life of the plant for future procurement cycles. As unnecessary parts are not uprooted, the weight of raw material and waste has also decreased, resulting in lowered emissions in the upstream transportation of the raw material.

**Storage:** A sheltered and localized model of storage has substituted the standard open warehousing model. This move has decreased product deterioration and wastage owing to the raw material's sensitivity to water. It has also reduced the weight of raw material transported by the supplier.

Additionally, the use of compression machines at the supply end has made packaging more efficient, in turn lessening the space taken by raw materials in shipping containers and enabling us to transport more raw material in a single shipment. Consequently, GHG emissions in downstream transportation too have reduced.

As a result of following these new practices, the active principal content of Centella Asiatica product has doubled from 4% to 8%. In 2018 we carried out a lifecycle analysis to assess the impact of this outcome. The findings revealed that owing to its better quality, the quantity of raw material required had lessened by about 65% per kg of output. The lifecycle analysis also showed that our revised processes consume ~70% less water, less fuel, and less electricity per kg

of output compared to before. In turn, the GHG emissions from procurement, transportation, and extraction too have shown a reduction.

IndBio has achieved its target of reducing Scope 1, 2 and 3 GHG emissions (CO<sub>2</sub>e metric tons) per 1 kg of Centella Asiatica by 50% in less than 5 years. We continue to implement these sustainable procurement practices to ensure uninterrupted supply of Centella Asiatica raw material. Encouraged by the positive results so far, the initiative has been extended from 2019-20 to 2022-23.



### Case Study: Boswellia Serrata Sustainable Supply Chain Program

Introducing sustainability in the Boswellia Serrata's supply chain is imperative to IndBio, as this gum-based plant extract constitutes a major share of the raw materials procurement.

The key reason of initiating Boswellia Serrata Sustainable Supply Chain Program in 2018 is to mitigate the negative impacts on the tribal communities who procure the raw materials. We have provided support to collector groups to establish a certified company that ensures that they are able to command and receive fair prices for supplying Boswellia Serrata. The Gwalior Boswellia Serrata Company Limited began with 10 members and comprises 450 members at present. We have implemented Fairtrade practices in collaboration with Fairtrade NAPP that ensure local communities not only receive fair remuneration, but also have access to a decent quality of life. Over and above the minimum price, members receive 15% premium on each order. This creates extra income for them and can also be utilized for the socio-economic development of their villages. We have also designed a sustainable procurement workflow and have trained over 400 producers in sustainable procurement practices and biodiversity conservation. These new methods have been implemented by us together in collaboration with Fairtrade NAPP.

As a result of the new methods and consistent training of producers over 3 years, we have witnessed an increase in raw material yield by 6-7%. This in turn has reduced the raw material required per kg of output by 28% leading to 16% reduction in GHG emissions from transportation in a single year.

The Boswellia Serrata Sustainable Supply Chain Program thus addresses the need to take climate action, enables biodiversity conservation and improves lives of producers.



# Effective Governance

We believe that ethical governance of the highest standards is essential to address our customers' needs and to ensure the organization's sustainable growth. IndBio's governance is led by the Board of Directors, comprising 3 whole time Directors. The Managing Director has final oversight for the organization's strategic development and operations.

It is also our conviction that the organization's growth must be accompanied by the development of the communities we engage with and work in. Through our Corporate Social Responsibility (CSR) initiatives, we endeavour to improve access to healthcare and education for less privileged communities.

## Policy Framework

Governance at IndBio is supported by our framework of policies which have been approved by the Board of Directors. These enable ethical and lawful behaviour in all business interactions and help to uphold the organization's integrity.

**Anti-Sexual Harassment Policy:** IndBio is committed to providing a safe work environment for all its employees and takes a strong view of any form of harassment including sexual harassment. The organization's policy in this regard extends to all employees regardless of gender and any other basis of discrimination and harassment.

**Anti-Bribery Policy:** We are committed to conducting a business free of bribery and corruption, in all geographical areas of our operations. This commitment applies to all our professional interactions, whether by IndBio personnel or those who act on our behalf,

**Business Integrity Policy:** This policy represents our commitment to ensure that all business conducted by IndBio's personnel and those who act on our behalf, is done in a manner that is honest, fair and in compliance with legal requirements of the land.

**Biodiversity Policy:** IndBio is deeply aware of the importance of protecting the diversity of all lives and their relationships. Therefore, considering the strategical and tactical significance of Biodiversity, we are committed to its sustainable management.

**Customer Health and Safety:** At Indfrag Biosciences, the health and safety of our customers is our utmost priority. We are committed to provide high quality products that are sourced, processed, and packaged while adhering to stringent quality standards.

**Corporate Social Responsibility (CSR) Policy:** This policy represents IndBio's sustained commitment to the socio-economic development of communities within and outside the areas of our operations and to environmental preservation.

**Environment and Health (EHS) Policy:** Our EHS policy emphasizes safe working conditions for all our employees and supply partners. On the environment front, we make continuous efforts to minimize the carbon and environmental footprints of our operations.

**Equal Opportunity Employer Policy:** We are an equal opportunity employer and ensure there is no discrimination of any form towards our work force and the communities we work with to obtain supplies.

**Ethical Sourcing and Biodiversity Policy:** Through this policy we ensure that we buy raw and other material from suppliers who comply with the regulations applicable in their area/ country of operations. Further, the policy requires that our supply partners take steps to minimize the adverse impact of their operations on the environment and the communities they work with.

**Freedom of Association Policy:** This policy ensures that IndBio personnel have the freedom to legally form themselves into unions and interest groups, and that they are not discriminated against for asserting this choice.

**Global Data and Information Security Policy:** This policy emphasises on how IndBio will collect, store, and use personal information of customers for business purposes. We ensure to keep customer data secure and implement various procedures in order to prevent fraud. This is applicable to all employees of IndBio, customers, and other third parties that we work with. Appropriate steps and security protocols are put in place to secure the data and to ensure it is not disclosed or accessed without appropriate authorisation. We ensure that the implementing departments provide the necessary technical assistance to all concerned parties in this regard, and anyone violating this policy is subject to appropriate actions or measures, such as termination, suspension, as seen fit by the management of IndBio.

**Human Rights Policy:** We mandate that all professional interactions among employees and with all associates, business partners and our other stakeholders be conducted fairly, with respect and maintain the dignity of all concerned.

**Prohibition of Child Labour and Forced Labour Policy:** This policy ensures that we do not directly or indirectly employ or engage with persons aged less than 18 years and those forced into labour, for any of our business activities.





# Environmental Performance

Sustainability is fundamental to our business and at IndBio, we have implemented several initiatives to assimilate sustainable practices in our operations. Our environmental activities and performance are aligned with the following SDGs.



## 8.1 Energy and Emissions

In 2014, we commenced our efforts to reduce energy emissions. Since then, we have put in place several measures, which include solar panels, to reduce dependence on purchased conventional energy. In FY 2021-22, solar energy contributed 74% of the electricity consumed at the Head Office while grid electricity made up the rest. At our manufacturing facility, 70% of the electricity requirements currently originate from renewable sources of energy, and we are aiming to transition to zero emission sources completely by 2025.

The life cycle analysis we conducted for Centella Asiatica in 2018 highlighted an opportunity for us to reduce GHG emissions by lowering the share of conventional energy used in the production process. Having transitioned to renewable energy at the Head Office, we extended this initiative to our manufacturing facility. We have installed 120 kW of rooftop solar energy and have also partnered with a third-party vendor to supply solar power to our facility via an open access arrangement.

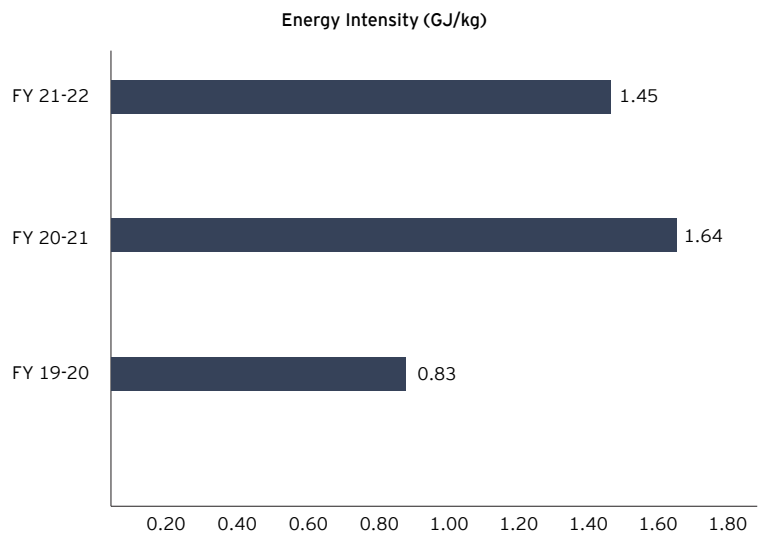


Firewood: Designated as pest wood by Government of Tamil Nadu  
Corporate Sustainability Report FY 2022 22

| Direct energy consumption (in GJ)            |        |
|--|--------|
| Stationary diesel consumption                | 1,095  |
| Mobile diesel consumption                    | 454    |
| Firewood                                     | 55,062 |
| Indirect energy consumption (in GJ)          |        |
| Total electricity consumption at head office | 166    |
| Total electricity consumption at factory     | 4,872  |
| Renewable energy consumption (in GJ)         |        |
| Solar energy consumption at head office      | 49     |
| Solar energy consumption at factory          | 3,391  |



Energy Intensity



Reduced Energy Consumption

We have installed air pre-heaters at our manufacturing facility in order to meet our energy efficiency targets. These have delivered the desired outcomes, namely, lower emissions as well as savings on purchase of electricity and firewood (which is used as fuel for production).

These measures have enabled savings of 5% in electricity and 10% in firewood consumption.

**Emissions**

IndBio's emissions at the manufacturing facility and Head Office are assessed using internationally established methods, viz. *IPCC Guidelines for National Greenhouse Gas Inventories, 2006*, and *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)*. We achieved carbon neutrality in 2020-21 by executing several initiatives such as the use of renewable energy, and implementation of energy efficiency measures, among others.

Emissions are classified into 3 scopes, which are defined by the GHG Protocol as follows:

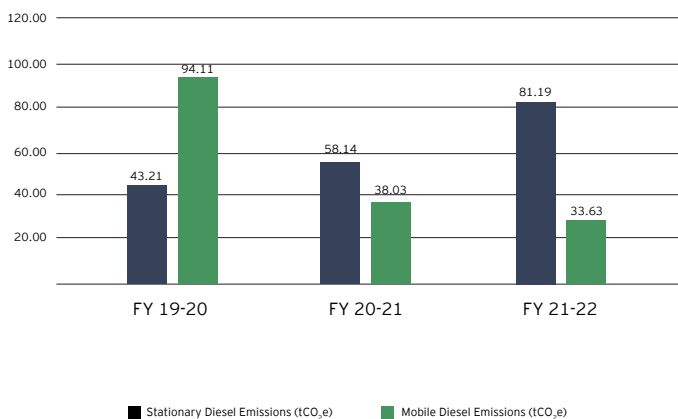
- ▶ Scope 1 emissions: those that occur from sources owned or controlled by the organization.
- ▶ Scope 2 emissions: those that occur from the generation of purchased energy.
- ▶ Scope 3 emissions: these are a result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly impacts in its value chain. Scope 3 emissions include all sources not included in an organization's Scope 1 and 2 boundaries.

While we have been accounting for Scope 1 and 2 emissions in our carbon footprint, we also included Scope 3 emissions a year ago. With respect to Scope 1 emissions, we have considered diesel used for electricity generation and firewood to produce steam. Scope 2 emissions include electricity purchased from the grid, while for Scope 3 emissions, we have considered upstream transportation of raw materials, downstream transportation of finished products, employee commute, business travel, waste generated from operations, purchased goods and services, and capital goods.

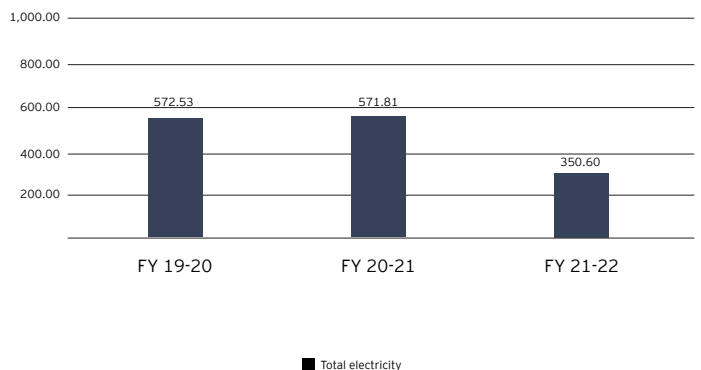
To reduce emissions further, we also use electric vehicles to transport most goods within the facility.

We have also taken initiative to reduce IndBio's Scope 2 GHG emissions by replacing non-renewable sources of electricity with renewable sources such as solar power at the company's headquarters. Solar panels provided around 74% of the head office's electricity throughout the reporting year. The effort also fuelled IndBio's wider objective of shifting to zero emission sources of electricity in the plant and we have successfully installed 120 kW of rooftop solar plant.

Scope 1 Emissions (tCO<sub>2</sub>e)

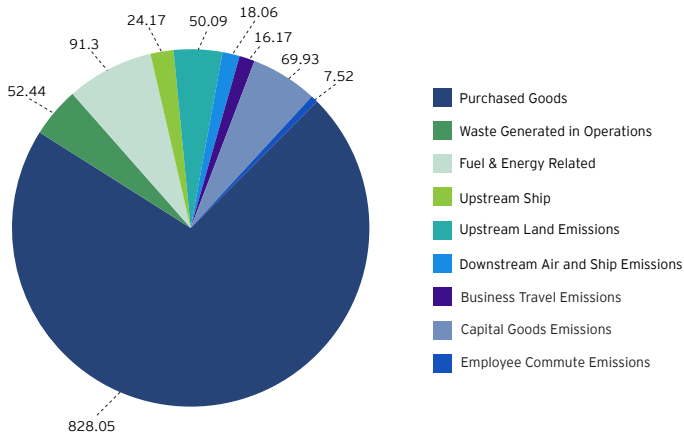


Scope 2 Emissions (tCO<sub>2</sub>e)

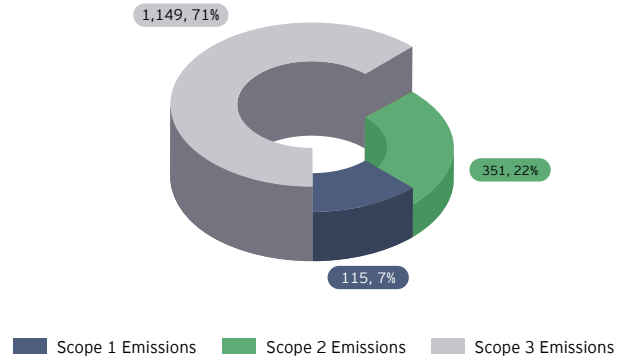




Scope 3 Emissions (in %)



Baseline Emissions Share



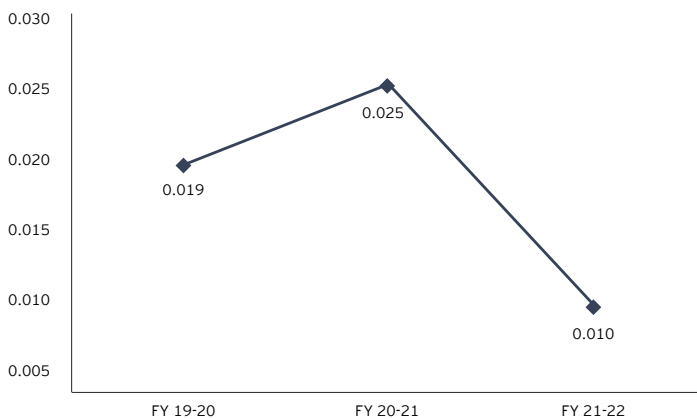
**Emissions (FY 21-22)**

|   |         |
|---|---------|
| Scope 1 (tCO <sub>2</sub> e)  | 114.82  |
| Scope 2 (tCO <sub>2</sub> e)  | 350.60  |
| Scope 3 (tCO <sub>2</sub> e)  | 1149.05 |
| Total emissions by IndBio (tCO <sub>2</sub> e)                                    | 1615    |
| Neutralized by biodiversity initiative projects (tCO <sub>2</sub> e)              | 3551    |
| Remaining tCO <sub>2</sub> e from biodiversity initiatives not utilized by IndBio | 1936    |

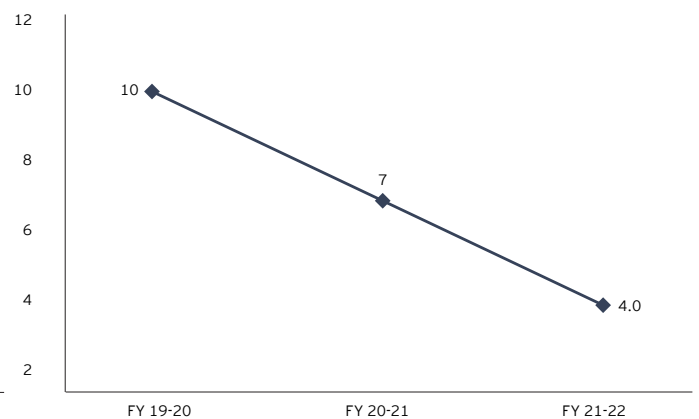
In our business at IndBio, we endeavour to take biodiversity initiatives into consideration. These initiatives have saved 1936 tCO<sub>2</sub>e from being released into the environment, thus, we are Carbon Neutral.

**Emissions Intensity**

EMISSION INTENSITY (tCO<sub>2</sub>e/kg Production)



EMISSION INTENSITY (tCO<sub>2</sub>e/Rupees Revenue)



## **8.2 Water**

India is home to about 16% of the world's population but has only 4% of the planet's freshwater resources. The country is the largest extractor of groundwater in the world and consumes more of this shared resource than the US and China combined. Scientific research estimates that large tracts of north-western and southern India will contend with critically low groundwater supplies by 2025.

With our manufacturing facility located in Hosur, a water stressed area, we are conscious of the need to conserve groundwater for the sustenance of our business as well as for communities around us. Aided by the World Resources Institute's Aqueduct tool, we have assessed water risk such as drought and contamination and have rolled out processes to ensure minimal pollution of the local water supply.

IndBio adheres to the requirements of the Tamil Nadu Pollution Control Board and river basin management authorities. We also maintain regular communication with water utilities whose actions can not only affect the quality of water but also disrupt the functioning of our facility. Through regular dialogue, we can assess the risks involved and plan for their mitigation.

### **Water Withdrawal**

The total volume of water consumed at our facility is verified by Bio Safe Analytic Systems. This organization also helps to measure the quality of wastewater generated and the quantities recycled or reused. We believe that the measures we have already taken will further reduce the quantities of wastewater produced in the manufacturing facility.

| <b>Water consumption by source</b> | <b>Quantity consumed (in Megalitres)</b> |
|------------------------------------|--|
| Third party tankers                | 23.93                                    |
| Rainwater                          | 1.24                                     |

| <b>Water recycled</b>   |       |
|---|-------|
| Total volume of water recycled (in ML)  | 23.91 |
| Total volume of water recycled and reused as a percentage of the total water withdrawal | 95%   |

Through Aqueduct Water Risk Atlas tool, we have identified that the water stress risk in our area is extremely high (>80%). The tool provides customized water risks atlas which analyses the prevailing water related risks across locations. Till date we have successfully installed a 2000 KLD rainwater harvesting system and after using the analysis made by this tool, we are expecting to mitigate the risk by exploring initiatives to maintain the local ground water levels and by increasing rainwater harvesting capabilities.

### **8.3 Waste**

Staying true to our belief that waste is a resource, we use pest wood (classified by the State Government) as fuel for boilers. The organic waste thus generated is used by local farmers as manure and they in turn give it to briquette manufacturers. In this way, we put waste to constructive use and also dispose it off sustainably. The total organic waste generated is 85,411 kg out of the total non-hazardous waste generated of 4,85,273.42 kg. 100% of the organic waste is diverted from landfill.

We foresee that the application of Green Chemistry principles will lower the quantity of effluent generated in the production process, thereby contributing to reduced waste at IndBio's facility. We have applied these principles successfully by reusing solvents and repurposing boiler ash and solid waste from production to create fertilizers.

To manage liquid waste at the manufacturing facility and to prevent its discharge into the external environment, we have installed a combination of multi-effect evaporator and an agitated thin film dryer that circulates 95% of liquid waste within the facility and 5% is released as vapour.

#### **Case Study: Transitional Risk Mitigation in Waste Management**

A couple of years ago, we faced a transitional risk which stemmed from an emerging regulation requiring us to ensure a Zero Waste Discharge manufacturing facility. The wastewater generated were required to be recycled or reused within the facility and eventually released as vapor, while solid wastes were to be used as fuels.

A cost-benefit analysis was carried out to assess the cost of this risk and impact to the revenue of IndBio's cosmetics division. Based on the analysis it was assessed to install the systems necessary for compliance, and in turn mitigated a substantial risk for the organization.

This plan was strategized by our MD and COO with the active involvement of the Heads of the Production and Finance departments and our Sustainability Manager. While the COO assumed responsibility for financial approvals, the implementation of the plan was managed by the Sustainability Manager in collaboration with the Production and Finance Heads.

We introduced Green Chemistry Principle which reduced the quantity of effluent generated in the production process. This helped us to minimize our waste and environmental footprint. In order to manage liquid waste at our facility and prevent its discharge in the external environment, we have installed a combination of multi-effect evaporator and an agitated thin film dryer that circulates liquid waste and releases it as solid waste, which is used as fertilizer by local farmers. This model helps in recycling 95% of wastewater generated and it is used within the facility.

The production process has become more sustainable, even though these initiatives have increased the operational cost. It has enabled us to carry our journey forward in embedding sustainable practices in our business and ensuring clean water for the communities surrounding us.







# Social Performance

At IndBio, we aim to foster a work environment that is equal, flexible, fair, and progressive, which promotes the wellbeing of our employees, maintains diversity and nurtures them to be better professionals. We have aligned our social performance with the following SDGs:

- ▶ SDG 1: No Poverty
- ▶ SDG 3: Good Health and Wellbeing
- ▶ SDG 8: Decent Work and Economic Growth
- ▶ SDG 17: Partnerships for the Goals

## 9.1 Workforce

It is our firm belief that the needs of our employees and supply associates must be fulfilled for them to feel motivated and committed to giving their best towards achieving IndBio's objectives.

We strive to create good working conditions for our employees, contractual staff and supply associates. A risk

assessment of IndBio was conducted by an external party, using a comprehensive three-pronged approach that involved:

- ▶ Secondary research on legal/ statutory requirements for minimum wages
- ▶ Review of IndBio's records relating to payment of wages
- ▶ On-site discussions with stakeholders such as the Plant Manager, third party workers and IndBio staff

The findings of this assessment validated that we comply with the minimum wage requirement of the Minimum Wages Act, 1948, Government of Tamil Nadu and that we pay living wages to all of our employees and third-party workers.

In addition, we provide bonuses to our facility workers, based on performance and duration of service. Employees also receive an incentive related to performance in sustainability and climate action. The parameters include emissions reduction, inclusion of environmental criteria in purchase decisions, IndBio's performance with respect to climate related sustainability indices etc.

| Total number of permanent and contractual workers   |    |
|---|----|
| Total number of contractual workers (in numbers)  | 22 |
| Total number of new hires   |    |
| Total number of new hires for contractual workers (in numbers)                            | 19 |
| Total number of attritions  |    |
| Total number of attritions from FY 19-20 to FY 20-21 (for contractual workers in numbers) | 1  |

## 9.2 Training and Education

We accord high importance to skill development and have a well-established and robust training framework for all IndBio personnel. Our training is differentiated for audiences according to level of skill and addresses Managers and Support teams (housekeeping, maintenance, among others). Regardless of the level of the audience, the training encompasses 3 modules, namely:

- ▶ Induction training: this is for new employees to familiarize them with the IndBio's business, systems, processes etc.
- ▶ On the job training: these are long terms programs, designed by the Head of each department.

- ▶ Classroom training: the aim of this program is to familiarize employees with technical concepts.

We maintain records of participation and collect feedback for each type of training. This enables Department Heads to assess its effectiveness and design training programs for the subsequent year.

Apart from the trainings above, we also provide external trainings for skill development and conduct awareness sessions on labour laws so that our employees are well informed of their requirements.

| Training hours, number of on job, classroom and induction training |     |
|--|-----|
| Training hours   | 416 |
| Number of trainings conducted (in numbers)                         | 29  |

**9.3 Occupational Health and Safety**

At IndBio, we are committed to ensuring a safe environment for our people as well as visitors and residents near our facility. We implement well-established Occupational Health and Safety measures as well as our Environment, Health and Safety (EHS) policy, which stand testimony to our commitment.

The EHS policy contains guidelines to prevent workplace injury or related illnesses. These guidelines are integral to our everyday operations and include first aid for workers in the Centella Asiatica program in Madagascar. We monitor workplace actions closely and regularly carry out audits to ensure that the guidelines are adhered to and that we take act to make improvements, as needed.

The production team is trained weekly on health and safety to ensure adherence to the safety protocols for hazardous waste management, use of protective equipment and other

safety procedures. Trainings for emergency preparedness such as mock drills, firefighting and first aid response are designed and delivered by our internal crisis management team.

Health and Safety at IndBio is directed by our Health and Safety Committee comprising the plant manager, department heads and the sustainability manager. This committee ensures that all occupational health and safety related issues are discussed and resolved jointly by management and non-management personnel.

As part of our sustainability strategy, we plan to reinforce our EHS policy to enhance the safety of our work environment and to ensure the absence of work-related accidents, injuries, and illnesses.

In FY 2021-22 and the 3 preceding years, we have not had any accidents or reports of work-related illnesses at our manufacturing facility.

| Number of injuries, and illness during the reporting year |    |
|---|----|
| Injury (in numbers)                                       | 0  |
| Illness (in numbers)                                      | 25 |

# Appendix

## Abbreviations

|                         |  |
|-------------------------|--|
| <b>MT</b>               | Metric Ton                                     |
| <b>ISO</b>              | International Organization for Standardization |
| <b>HACCP</b>            | Hazard Analysis Critical Control Point         |
| <b>ESG</b>              | Environment, Social and Governance             |
| <b>SASB</b>             | Sustainability Accounting Standards Board      |
| <b>MSCI</b>             | Morgan Stanley Capital International           |
| <b>DJSI</b>             | Dow Jones Sustainability Indices               |
| <b>PCPC</b>             | Personal Care Product Council                  |
| <b>GRI</b>              | Global Reporting Initiative                    |
| <b>IPCC</b>             | Intergovernmental Panel on Climate Change      |
| <b>UEBT</b>             | The Union for Ethical BioTrade                 |
| <b>SDG</b>              | Sustainable Development Goals                  |
| <b>B2B</b>              | Business-to-Business                           |
| <b>EHS</b>              | Environment, Health, and Safety                |
| <b>WASH</b>             | Water, sanitation and hygiene                  |
| <b>GHG</b>              | Greenhouse Gas Emissions                       |
| <b>kg</b>               | kilogram                                       |
| <b>CO<sub>2</sub>e</b>  | Carbon dioxide Equivalent                      |
| <b>NAPP</b>             | Network of Asia & Pacific Producers            |
| <b>CSR</b>              | Corporate Social Responsibility                |
| <b>UNSDG</b>            | United Nations Sustainable Development Goals   |
| <b>kW</b>               | kilowatt                                       |
| <b>GJ</b>               | Gigajoule                                      |
| <b>tCO<sub>2</sub>e</b> | Tonnes of Carbon dioxide Equivalent            |
| <b>ML</b>               | Megalitres                                     |
| <b>KLD</b>              | Kilo Litre per Day                             |



# GRI Index

| General Disclosure          | Description  | Reported | Cross Reference / Direct Answer            | Page number |
|-----------------------------|--|----------|--|-------------|
| <b>Organization Profile</b> |  |          |  |             |
| GRI 102-1                   | Name of the organization                                     | Reported | Cover Page                                 |             |
| GRI 102-2                   | Activities, brands, products, and services                   | Reported | Organizational profile                     | 5           |
| GRI 102 - 3                 | Location of headquarters                                     | Reported | Our operations                             | 6           |
| GRI 102 - 4                 | Location of operations                                       | Reported | Our operations                             | 6           |
| GRI 102 - 7                 | Scale of the organization                                    | Reported | Organizational profile, Social performance | 6, 28       |
| GRI 102 - 8                 | Information on employees and other workers                   | Reported | Social performance                         | 28          |
| GRI 102 - 9                 | Supply Chain   | Reported | Sustainable supply chain                   | 15          |
| GRI 102 - 10                | Significant changes to the organization and its supply chain | Reported | Organizational profile                     | 5           |
| GRI 102 - 12                | External Initiatives   | Reported | Sustainability at IndBio-Embracing growth  | 13          |
| GRI 102 - 13                | Membership of associations                                   | Reported | Our products                               | 6           |
| <b>Strategy</b>             |  |          |  |             |
| GRI 102 - 14                | Statement of senior decision-maker                           | Reported | Managing Director's Message                | 4           |
| <b>Ethics and Integrity</b> |  |          |  |             |
| GRI 102 - 17                | Mechanism for advice and concerns about ethics               | Reported | Effective Governance                       | 20, 21      |
| <b>Governance</b>           |  |          |  |             |
| GRI 102 - 18                | Governance structure   | Reported | Effective Governance                       | 20          |

| General Disclosure            | Description  | Reported | Cross Reference / Direct Answer  | Page number                   |
|-------------------------------|--|----------|--|-------------------------------|
| <b>Stakeholder engagement</b> |  |          |  |                               |
| GRI 102- 43                   | Approach to stakeholder engagement                         | Reported | About the report-Stakeholder engagement and materiality assessment, Sustainable Supply Chain- Supplier assessment FY 21-22 | 8, 16                         |
| <b>Reporting practice</b>     |  |          |  |                               |
| GRI 102 - 46                  | Defining report content and topic Boundaries               | Reported | About the report   | 8                             |
| GRI 102 - 50                  | Reporting period   | Reported | About the report   | 8                             |
| GRI 102 - 55                  | GRI Content Index  | Reported |  |                               |
| <b>Management Approach</b>    |  |          |  |                               |
| GRI 103-1                     | Explanation of material topic and its Boundary             | Reported | About the report- External requirements  | 11                            |
| GRI 103-2                     | The management approach and its components                 | Reported | Business growth, Sustainability at IndBio, Effective governance, Environmental performance                                 | 7, 12, 13, 14, 20, 21, 22, 26 |
| <b>Environment</b>            |  |          |  |                               |
| <b>Energy</b>                 |  |          |  |                               |
| GRI 302-1                     | Energy consumption within the organization                 | Reported | Environmental performance  | 22, 23                        |
| GRI 302-3                     | Energy intensity   | Reported | Environmental performance  | 22, 23                        |
| GRI 302-4                     | Reduction of energy consumption                            | Reported | Environmental performance  | 23                            |
| GRI 302-5                     | Reductions in energy requirements of products and services | Reported | Environmental performance  | 22                            |
| <b>Water</b>                  |  |          |  |                               |
| GRI 303-1                     | Water withdrawal by source                                 | Reported | Environmental performance- Water withdrawal  | 26                            |
| GRI 303-3                     | Water recycled and reused                                  | Reported | Environmental performance- Water withdrawal  | 27                            |

| General Disclosure  | Description  | Reported | Cross Reference / Direct Answer                   | Page number |
|---------------------|--|----------|---|-------------|
| <b>Biodiversity</b> |  |          |   |             |
| GRI 304-3           | Habitats protected and restored                        | Reported | Business growth                                   | 7           |
| <b>Emissions</b>    |  |          |   |             |
| GRI 305-1           | Direct (Scope 1) GHG emissions                         | Reported | Environmental performance-Emissions               | 24          |
| GRI 305-2           | Energy indirect (Scope 2) GHG emissions                | Reported | Environmental performance-Emissions               | 24          |
| GRI 305-3           | Other indirect (Scope 3) GHG emissions                 | Reported | Environmental performance-Emissions               | 25          |
| GRI 305-4           | GHG emissions intensity                                | Reported | Environmental performance-Emissions               | 25          |
| GRI 305-5           | Reduction of GHG emissions                             | Reported | Environmental performance-Emissions               | 25          |
| <b>Waste</b>        |  |          |   |             |
| GRI 306-1           | Waste generation and significant waste related impacts | Reported | Environmental performance-Waste                   | 27          |
| GRI 306-3           | Waste generated  | Reported | Environmental performance-Waste                   | 27          |
| GRI 306-4           | Waste diverted from disposal                           | Reported | Environmental performance-Waste                   | 27          |
| <b>Social</b>       |  |          |   |             |
| GRI 403-5           | Worker training on occupational health and safety      | Reported | Social performance-Occupational Health and Safety | 29          |