

ESG - KEY PERFORMANCE INDICATORS (KPIs)

GLS POLY FILMS PVT LTD

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EXECUTIVE SUMMARY

This report presents the comprehensive Environmental, Social, and Governance (ESG) Key Performance Indicators for GLS Polyfilms operations. Based on our recent GHG emissions inventory and sustainability assessment, we have developed an enhanced set of KPIs to track, measure, and improve our sustainability performance across all aspects of our operations. During the reporting period, GLS Polyfilms produced a total of 30,112.26 metric tons of finished products while maintaining an active emissions management program. The company's total estimated carbon footprint amounts to approximately 25,152 tCO₂e, with an emissions intensity of 0.73 tCO₂e per ton of product. This KPI framework will guide our sustainability journey through 2030, with specific targets established for environmental impact reduction, social responsibility enhancement, ethical governance, sustainable sourcing, and climate resilience.

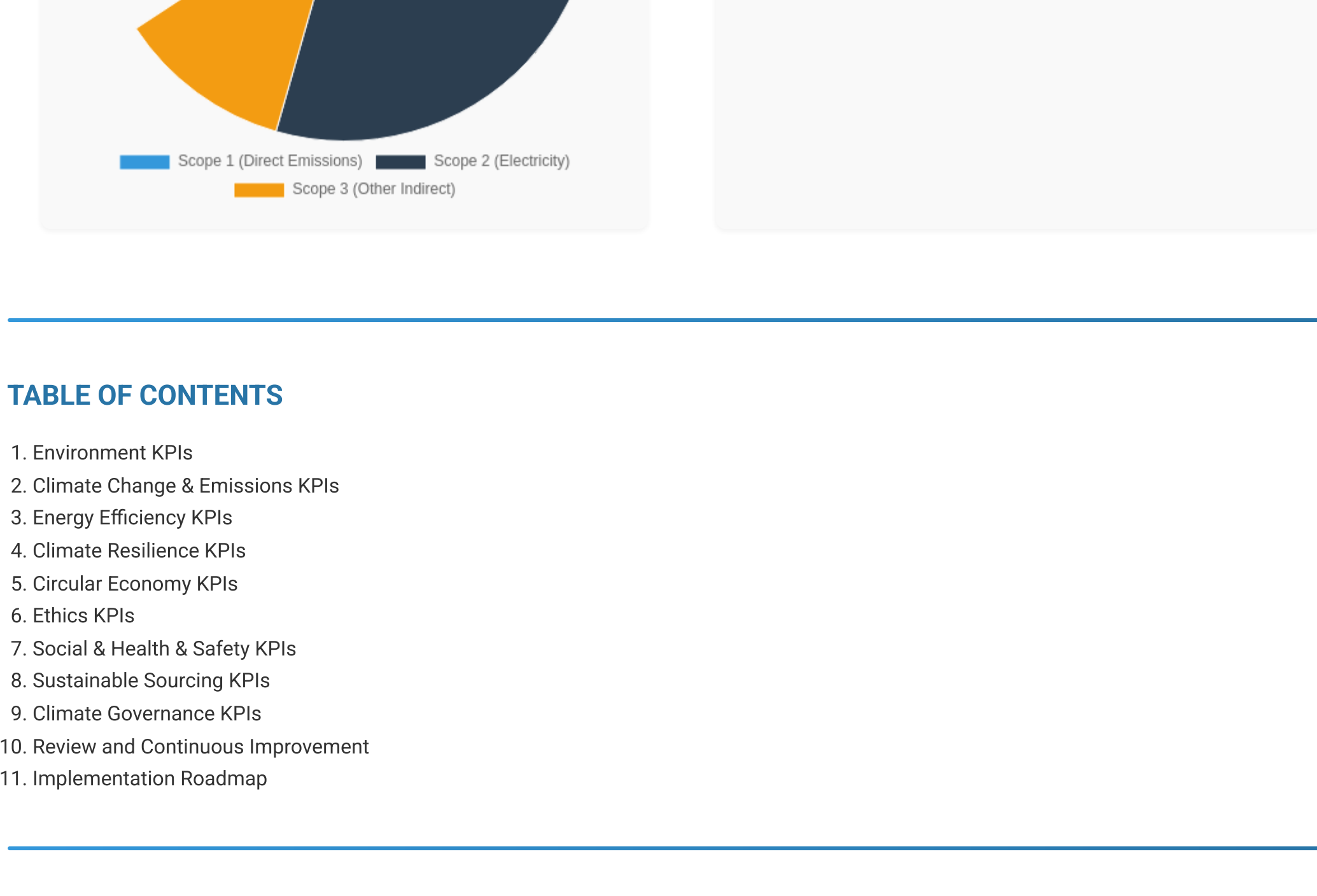
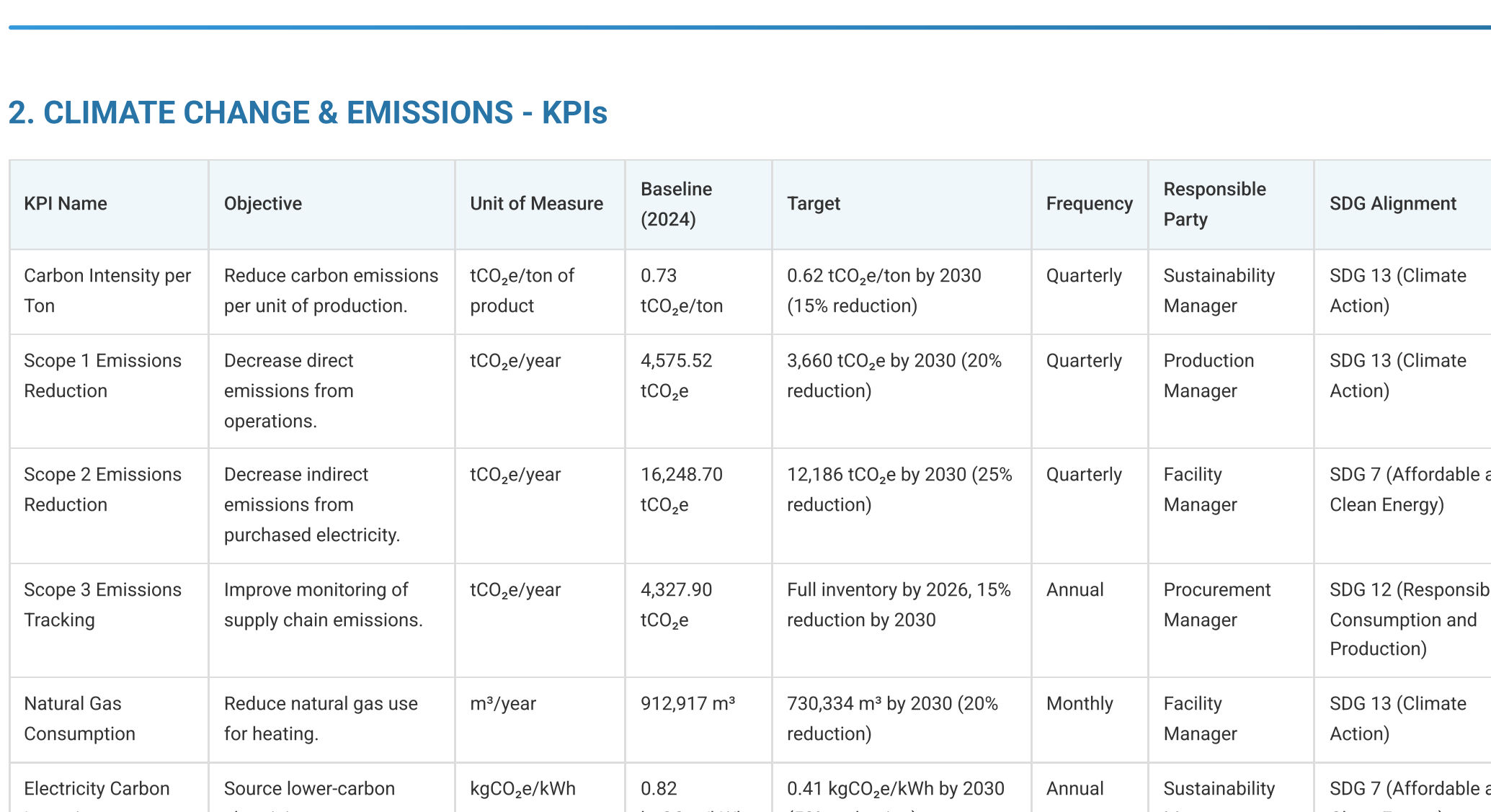


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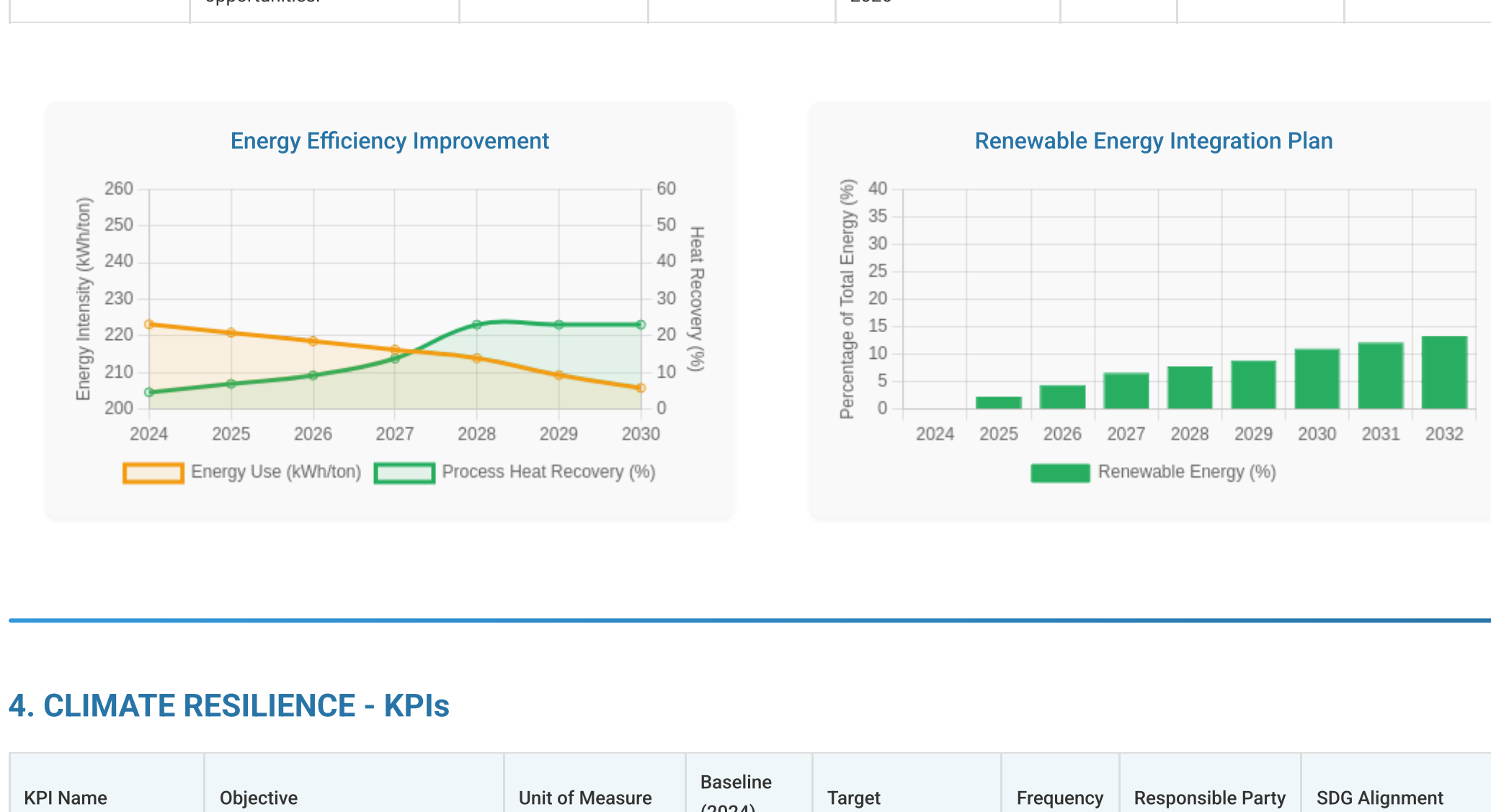
1. ENVIRONMENT - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Energy Consumption per Ton	Reduce energy use in production.	kWh/ton of BOPET film	250 kWh/ton	212.5 kWh/ton by 2030 (15% reduction)	Monthly	Production Manager	SDG 7 (Affordable and Clean Energy)
GHG Emissions (Scope 1 & 2)	Reduce greenhouse gas emissions.	tCO ₂ e/year	9,250 tCO ₂ e	7,400 tCO ₂ e by 2030 (20% reduction)	Quarterly	Sustainability Manager	SDG 13 (Climate Action)
Renewable Energy Usage	Increase renewable energy in operations.	% of total electricity	0%	30% by 2032	Annual	Sustainability Manager	SDG 7 (Affordable and Clean Energy)
Water Consumption per Ton	Optimize water use in production.	m ³ /ton of BOPET film	1 m ³ /ton	0.9 m ³ /ton by 2030 (10% reduction)	Monthly	Facility Manager	SDG 6 (Clean Water and Sanitation)
Water Recycling Rate	Increase water reuse in operations.	% of total water used	15%	20% by 2028	Quarterly	Facility Manager	SDG 6 (Clean Water and Sanitation)
Native Trees Planted	Enhance biodiversity through reforestation.	Number of trees	500	5,000 by 2030	Annual	Sustainability Manager	SDG 15 (Life on Land)
Biodiversity Impact Assessments	Ensure no net loss of biodiversity.	Number of assessments	0	1 by 2027	One-time	Sustainability Manager	SDG 15 (Life on Land)
Particulate Matter (PM) Emissions	Reduce air pollution from operations.	Tons/year	5 tons	4.25 tons by 2030 (15% reduction)	Quarterly	Environmental Officer	SDG 3 (Good Health and Well-being)
Air Quality Compliance	Ensure compliance with air quality standards.	% compliance	100%	100% annually	Annual	Environmental Officer	SDG 3 (Sustainable Cities and Communities)
Recycled PET Usage	Increase use of sustainable materials.	% of total PET used	0%	10% by 2030	Annual	Procurement Manager	SDG 12 (Responsible Consumption and Production)
Material Waste Reduction	Minimize material waste in production.	% reduction per ton	0%	15% by 2028	Quarterly	Production Manager	SDG 12 (Responsible Consumption and Production)
Eco-Friendly Chemical Substitution	Substitute chemicals with Water Soluble & safer alternatives.	% of high-risk chemicals	0%	50% by 2032	Annual	Quality Assurance Manager	SDG 12 (Responsible Consumption and Production)
Waste to Landfill	Achieve zero waste to landfill.	% of production waste	20%	0% by 2030	Quarterly	Waste Management Officer	SDG 12 (Responsible Consumption and Production)
Waste Recycling Rate	Increase recycling of production waste.	% of production waste	60%	80% by 2028	Quarterly	Waste Management Officer	SDG 12 (Responsible Consumption and Production)
Eco-Friendly Film Variants Developed	Develop sustainable products for customer use.	Number of variants	0	2 by 2028	Annual	R&D Manager	SDG 9 (Industry, Innovation and Infrastructure)
Energy Efficiency in Product Use	Reduce energy required for film processing by customers.	% reduction	0%	10% by 2030	Annual	R&D Manager	SDG 9 (Industry, Innovation and Infrastructure)
Regulatory Compliance for Safety	Ensure products meet safety standards for customers.	% compliance	100%	100% annually	Annual	Quality Assurance Manager	SDG 3 (Good Health and Well-being)
Customer Safety Training	Educate customers on safe product use.	% of clients trained	0%	50% by 2027	Annual	Sales Manager	SDG 3 (Good Health and Well-being)
Post-Use Film Recovery	Promote recycling of films after use.	% of films recovered	0%	20% by 2030	Annual	Sustainability Manager	SDG 12 (Responsible Consumption and Production)
Customer Education on Recycling	Educate customers on recycling options.	% of customers educated	0%	100% by 2028	Annual	Sales Manager	SDG 12 (Responsible Consumption and Production)
Employee Sustainability Training	Train employees on environmental practices.	% of employees trained	50%	100% by 2026	Quarterly	HR Manager	SDG 4 (Quality Education)
Industry Workshops on Sustainability	Lead advocacy for sustainable packaging.	Number of workshops	0	1 annually by 2027	Annual	Sustainability Manager	SDG 17 (Partnerships for the Goals)



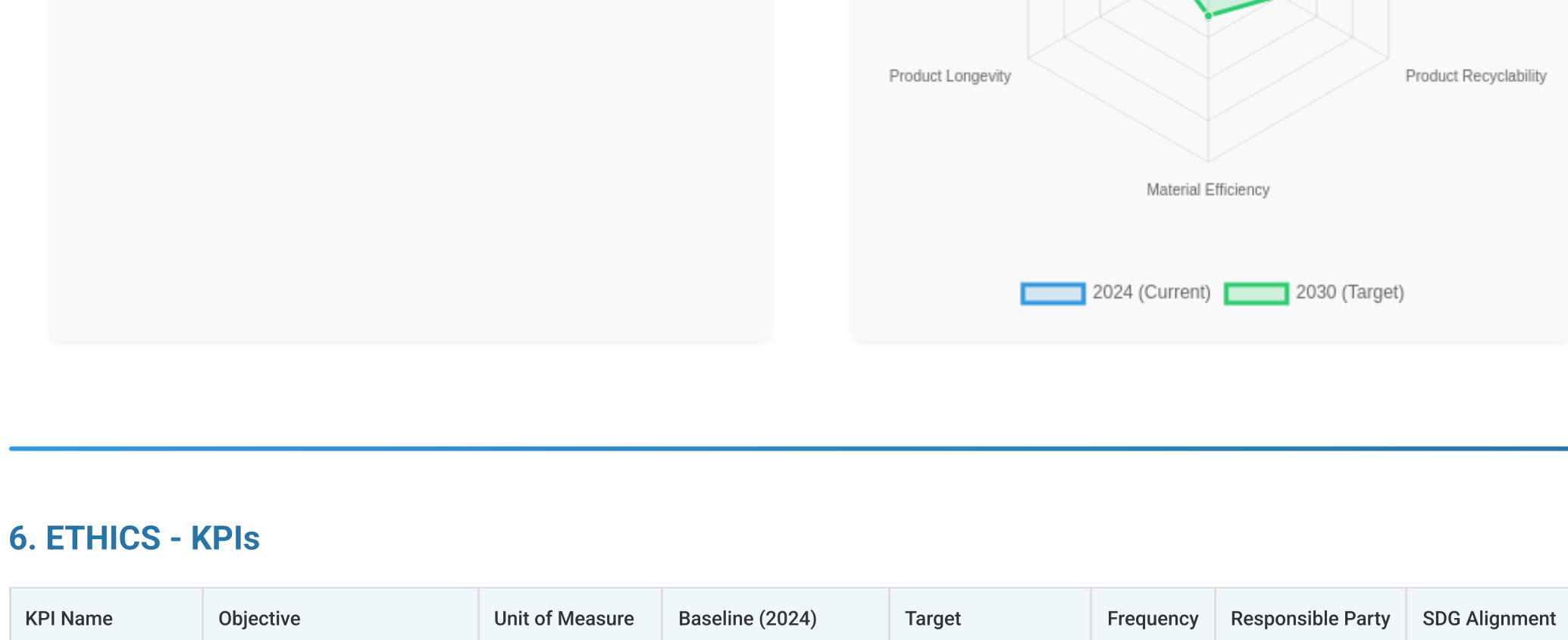
2. CLIMATE CHANGE & EMISSIONS - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Carbon Intensity per Ton	Reduce carbon emissions per unit of production.	tCO ₂ e/ton of product	0.73 tCO ₂ e/ton	0.62 tCO ₂ e/ton by 2030 (15% reduction)	Quarterly	Sustainability Manager	SDG 13 (Climate Action)
Scope 1 Emissions Reduction	Decrease direct emissions from operations.	tCO ₂ e/year	4,575.52 tCO ₂ e	3,660 tCO ₂ e by 2030 (20% reduction)	Quarterly	Production Manager	SDG 13 (Climate Action)
Scope 2 Emissions Reduction	Decrease indirect emissions from purchased electricity.	tCO ₂ e/year	16,248.70 tCO ₂ e	12,186 tCO ₂ e by 2030 (25% reduction)	Quarterly	Facility Manager	SDG 7 (Affordable and Clean Energy)
Scope 3 Emissions Tracking	Improve monitoring of supply chain emissions.	tCO ₂ e/year	4,327.90 tCO ₂ e	Full inventory by 2026, 15% reduction by 2030	Annual	Procurement Manager	SDG 12 (Responsible Consumption and Production)
Natural Gas Consumption	Reduce natural gas use for heating.	m ³ /year	912,917 m ³	730,334 m ³ by 2030 (20% reduction)	Monthly	Facility Manager	SDG 13 (Climate Action)
Electricity Carbon Intensity	Source lower-carbon electricity.	kgCO ₂ e/kWh	0.82 kgCO ₂ e/kWh	0.41 kgCO ₂ e/kWh by 2030 (50% reduction)	Annual	Sustainability Manager	SDG 7 (Affordable and Clean Energy)
Emissions Offset Percentage	Offset unavoidable emissions through verified carbon projects.	% of total emissions	0%	30% by 2030	Annual	Sustainability Manager	SDG 13 (Climate Action)
Climate Risk Assessments	Identify and mitigate climate-related business risks.	Number of assessments	0	1 comprehensive assessment annually by 2026	Annual	Risk Management Officer	SDG 13 (Climate Action)
Business Travel Emissions	Reduce emissions from employee travel.	tCO ₂ e/year	142 tCO ₂ e	106 tCO ₂ e by 2028 (25% reduction)	Annual	HR Manager	SDG 13 (Climate Action)
Transportation Emissions	Reduce emissions from logistics and distribution.	tCO ₂ e/year	1,520 tCO ₂ e	1,216 tCO ₂ e by 2030 (20% reduction)	Quarterly	Logistics Manager	SDG 13 (Climate Action)
Carbon Neutral Products	Develop carbon-neutral product lines.	Number of product variants	0	2 carbon-neutral variants by 2030	Annual	R&D Manager	SDG 12 (Responsible Consumption and Production)
Climate-Related Financial Disclosures	Enhance transparency on climate risks and opportunities.	TCFD alignment score (%)	0%	100% compliance with TCFD recommendations by 2028	Annual	Finance Director	SDG 13 (Climate Action)



3. ENERGY EFFICIENCY - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Process Heat Recovery	Recover and reuse waste heat from production processes.	% of waste heat recovered	10%	50% by 2028	Quarterly	Production Manager	SDG 7 (Affordable and Clean Energy)
Equipment Energy Efficiency	Upgrade to more energy-efficient machinery.	Average efficiency rating	Baseline assessment needed	25% improvement by 2030	Annual	Facility Manager	SDG 7 (Affordable and Clean Energy)
Energy Management System	Implement ISO 50001 energy management system.	% of implementation	0%	100% certified by 2027	Quarterly	Sustainability Manager	SDG 7 (Affordable and Clean Energy)
Peak Demand Reduction	Reduce maximum energy demand during peak periods.	kW reduction	Current peak assessment needed	20% reduction by 2028	Monthly	Facility Manager	SDG 7 (Affordable and Clean Energy)
Energy Audits	Regularly audit operations to identify efficiency opportunities.	Number of audits	0	2 comprehensive audits annually by 2026	Annual	Sustainability Manager	SDG 7 (Affordable and Clean Energy)

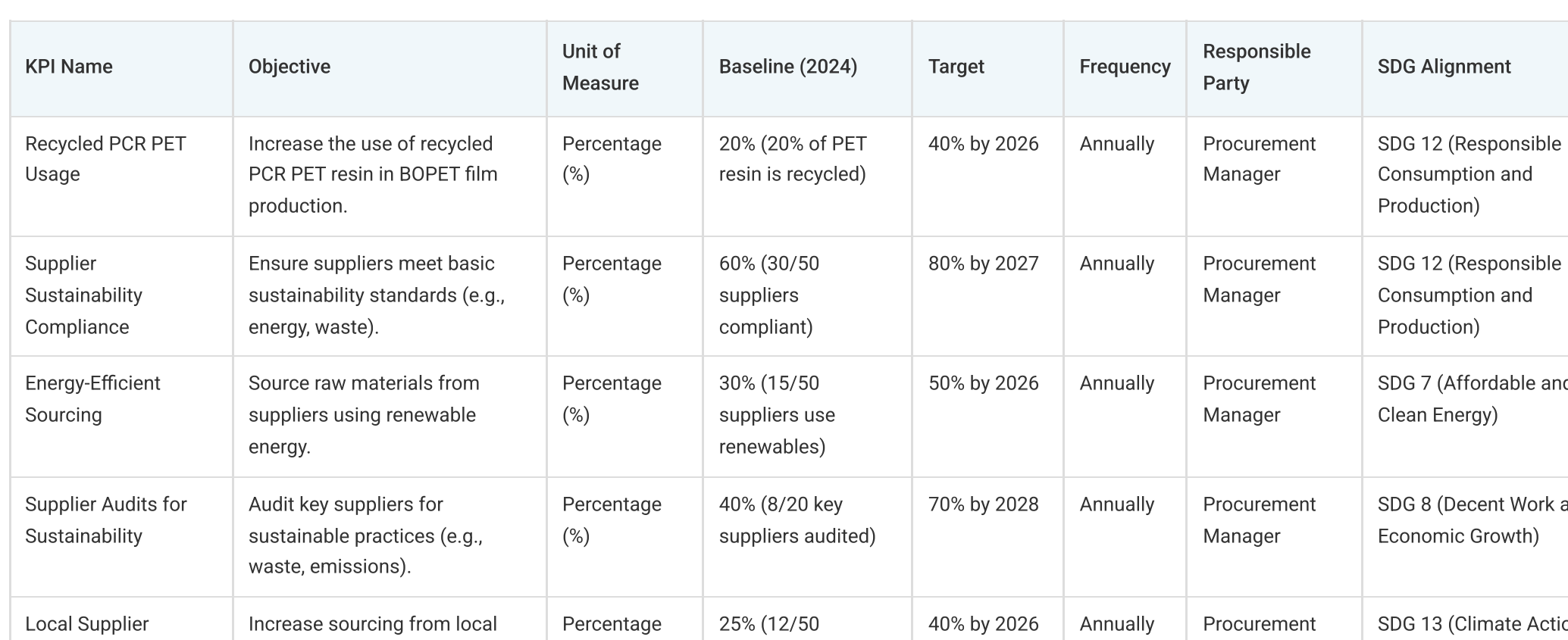


4. CLIMATE RESILIENCE - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Climate Adaptation Plan	Develop business resilience to climate impacts.	% completion of plan	0%	100% implemented by 2027	Annual	Risk Management Officer	SDG 13 (Climate Action)
Physical Risk Assessment	Evaluate facility exposure to extreme weather events.	% of facilities assessed	0%	100% assessed by 2026	Annual	Facility Manager	SDG 13 (Climate Action)
Water Stress Planning	Prepare for water scarcity scenarios.	% completion of plan	0%	100% implemented by 2028	Annual	Sustainability Manager	SDG 6 (Clean Water and Sanitation)
Heat-Related Productivity Plan	Mitigate impacts of rising temperatures on operations.	% completion of plan	0%	100% implemented by 2026	Annual	HR Manager	SDG 8 (Decent Work and Economic Growth)
Climate-Resilient Supply Chain	Assess and enhance supplier resilience to climate impacts.	% of key suppliers assessed	0%	80% assessed by 2027	Annual	Procurement Manager	SDG 13 (Climate Action)

5. CIRCULAR ECONOMY - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Material Circularity Index	Measure overall circularity of production processes.	% circularity score	Needs assessment	40% by 2030	Annual	Production Manager	SDG 12 (Responsible Consumption and Production)
Waste Diversion from Landfill	Increase waste diverted from landfill through recycling initiatives.	Tons/year	4,043.66 tons	6,000 tons by 2028	Quarterly	Waste Management Officer	SDG 12 (Responsible Consumption and Production)
Internal Material Recovery	Increase reuse of production scrap within processes.	% of scrap reused	Needs assessment	85% by 2028	Monthly	Production Manager	SDG 12 (Responsible Consumption and Production)
Packaging Recyclability	Design product packaging for recyclability.	% recyclable packaging	Needs assessment	100% recyclable by 2027	Annual	R&D Manager	SDG 12 (Responsible Consumption and Production)
Product Life Extension	Design products for longer usage life.	Average product lifespan (years)	Current assessment needed	25% increase by 2030	Annual	R&D Manager	SDG 12 (Responsible Consumption and Production)

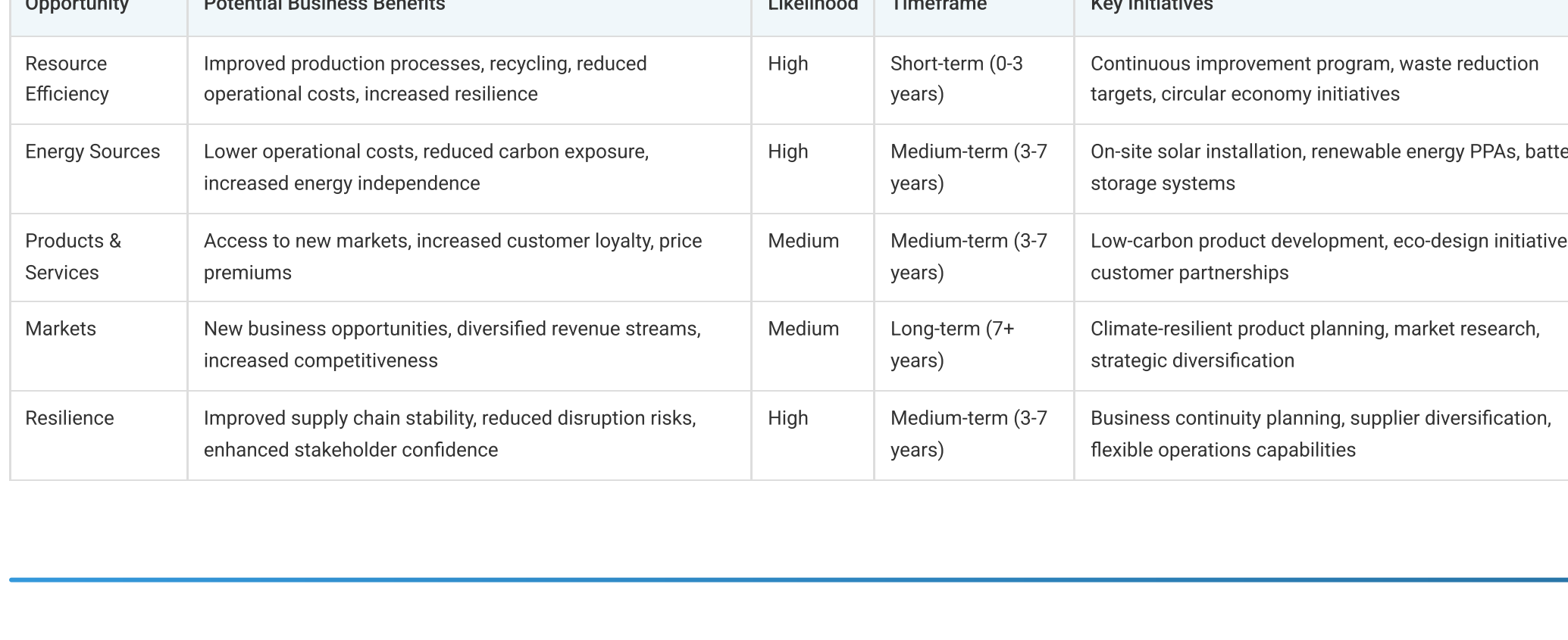


6. ETHICS - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Anti-Corruption Training Coverage	Ensure all employees are trained on anti-corruption and bribery policies.	Percentage (%)	50% (270/300 employees trained)	100% by 2025	Annually	HR Manager	SDG 16 (Peace, Justice, Strong Institutions)
Anti-Corruption Incidents	Maintain a corruption-free workplace.	Number of incidents	0 incidents	0 incidents annually	Quarterly	Ethics Officer	SDG 16 (Peace, Justice, Strong Institutions)
Grievance Mechanism Access	Provide all employees access to a system for reporting ethical concerns.	Percentage (%)	100% (all 300 employees have access)	Maintain 100%	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Labour Ethical Violations	Prevent labour-related ethical violations (e.g., discrimination, harassment).	Number of violations	0 violations	0 violations annually	Quarterly	HR Manager/Ethics Officer	SDG 8 (Decent Work and Economic Growth)
Supplier Ethics Audits	Audit key suppliers for ethical practices (labour, anti-corruption).	Percentage (%)	50% (10/20 key suppliers audited)	80% by 2028	Annually	Procurement Manager	SDG 16 (Peace, Justice, Strong Institutions)
Ethics Reporting Transparency	Publish an annual ethics and compliance report for stakeholders.	Yes/No (Report Published)	Yes (Included in 2024 Sustainability Report)	Publish annually starting 2025	Annually	Sustainability Manager	SDG 16 (Peace, Justice, Strong Institutions)
Employee Ethics Awareness	Increase employee awareness of ethics policies and whistleblower system.	Percentage (%)	85% (255/300 employees aware)	95% by 2025	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Ethics Training Hours	Provide sufficient ethics training to all employees.	Average hours per employee	1.5 hours/employee (450 total hours)	2 hours/employee by 2025	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Whistleblower Report Resolution	Resolve all whistleblower reports promptly.	Percentage (%) resolved within 30 days	100% (2/2 reports resolved in 30 days)	100% resolution within 30 days	Quarterly	Ethics Officer	SDG 16 (Peace, Justice, Strong Institutions)
Ethical Contract Clauses	Include anti-corruption and ethical clauses in all new contracts.	Percentage (%)	80% (40/50 new contracts with clauses)	100% by 2026	Annually	Procurement Manager	SDG 16 (Peace, Justice, Strong Institutions)
Community Ethics Initiatives	Promote ethical business practices through community engagement.	Number of initiatives	1 initiative (vendor workshop)	2 initiatives annually by 2025	Annually	Sustainability Manager	SDG 17 (Partnerships for the Goals)

7. SOCIAL & HEALTH & SAFETY - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Child Labour Incidence	Ensure no child labour in operations.	Percentage (%)	0% (NIL)	Maintain 0% (NIL)	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Forced Labour Incidence	Ensure no forced labour in operations.	Percentage (%)	0% (NIL)	Maintain 0% (NIL)	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Employee Attrition Ratio	Reduce employee turnover to maintain a stable workforce.	Percentage (%)	8%	5% by 2030	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Training Hours per Employee	Enhance employee skills and awareness through training.	Hours per employee	5 hours	8 hours by 2030	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Employees Above Living Wage	Ensure all employees earn above the minimum wage.	Percentage (%)	100%	Maintain 100%	Annually	HR Manager	SDG 8 (Decent Work and Economic Growth)
Last Time Injury Rate	Maintain a safe working environment with no lost time due to injuries.	Rate (incidents per hours worked)	0.00	Maintain 0.00	Quarterly	Safety Officer	SDG 3 (Good Health and Well-being)
Fatal Incidents	Prevent any fatalities in the workplace.	Number of incidents	0	Maintain 0	Quarterly	Safety Officer	SDG 3 (Good Health and Well-being)
Gender Balance (Executives)	Increase female representation at the executive level.	Percentage (%)	30% women	40% by 2030	Annually	HR Manager	SDG 5 (Gender Equality)
CSR Spending	Support community development through corporate social responsibility funds.	Lakhs (INR)	5 Lakhs	30 Lakhs by 2030	Annually	Sustainability Manager	SDG 17 (Partnerships for the Goals)



8. SUSTAINABLE SOURCING - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Recycled PCR PET Usage	Increase the use of recycled PCR PET resin in BOPET film production.	Percentage (%)	20% (25% of PET resin is recycled)	40% by 2026	Annually	Procurement Manager	SDG 12 (Responsible Consumption and Production)
Supplier Sustainability Compliance	Ensure suppliers meet basic sustainability standards (e.g., energy, waste).	Percentage (%)	60% (30/50 suppliers compliant)	80% by 2027	Annually	Procurement Manager	SDG 12 (Responsible Consumption and Production)
Energy Efficient Sourcing	Source raw materials from suppliers using renewable energy.	Percentage (%)	30% (15/50 suppliers use renewables)	50% by 2026	Annually	Procurement Manager	SDG 7 (Affordable and Clean Energy)
Supplier Audits for Sustainability	Audit key suppliers for sustainable practices (e.g., waste, emissions).	Percentage (%)	40% (8/20 key suppliers audited)	70% by 2028	Annually	Procurement Manager	SDG 8 (Decent Work and Economic Growth)
Local Supplier Engagement	Increase sourcing from local suppliers to reduce transport emissions.	Percentage (%)	25% (12/50 suppliers local)	40% by 2026	Annually	Procurement Manager	SDG 13 (Climate Action)
Sustainable Packaging for Raw Materials	Ensure raw materials are delivered in eco-friendly packaging.	Percentage (%)	50% (50% of deliveries sustainable)	75% by 2027	Annually	Procurement Manager	SDG 12 (Responsible Consumption and Production)
Carbon Footprint Reduction	Reduce carbon emissions from sourcing activities.	Tons of CO ₂ e	300 tons CO ₂ e	250 tons CO ₂ e by 2026	Quarterly	Sustainability Manager	SDG 13 (Climate Action)
Supplier Code of Conduct	Ensure suppliers sign a sustainability-focused code of conduct.	Percentage (%)	70% (35/50 suppliers signed)	100% by 2026	Annually	Procurement Manager	SDG 17 (Partnerships for the Goals)
Water Usage in Sourcing	Reduce water use by suppliers in raw material production.	Liters per ton of PET resin	200 liters/ton of PET resin	180 liters/ton by 2027	Annually	Sustainability Manager	SDG 6 (Clean Water and Sanitation)
Community Sourcing Initiatives	Engage with local communities for sustainable raw material sourcing.	Number of initiatives	1 initiative (local recycling program)	2 initiatives by 2025	Annually	Sustainability Manager	SDG 17 (Partnerships for the Goals)

9. CLIMATE GOVERNANCE - KPIs

KPI Name	Objective	Unit of Measure	Baseline (2024)	Target	Frequency	Responsible Party	SDG Alignment
Board Climate Oversight	Ensure board-level supervision of climate issues.	% of climate issues reviewed by board	0%	100% by 2026	Quarterly	Board Secretary	SDG 13 (Climate Action)
Climate-Related Incentives	Link executive compensation to climate targets.	% of executives with climate KPIs	0%	100% by 2027	Annual	HR Manager	SDG 13 (Climate Action)
Climate Training Hours	Enhance employee climate literacy.	Hours/employee/year	0	4 hours by 2026	Annual	HR Manager	SDG 13 (Climate Action)
Climate Policy Engagement	Advocate for effective climate policies.	Number of engagements	0	2 industry collaborations annually by 2027	Annual	Public Affairs Manager	SDG 17 (Partnerships for the Goals)
Green Investment Portfolio	Increase investments in low-carbon technologies.	% of capital expenditure	Needs assessment	30% of CAPEX by 2030	Annual	Finance Director	SDG 13 (Climate Action)

10. REVIEW AND CONTINUOUS IMPROVEMENT

All KPIs will be reviewed annually during the Environmental Policy review (next review: March 2026) to ensure relevance and alignment with targets. Adjustments may be made based on technological advancements, regulatory changes, or stakeholder feedback. Responsible parties are encouraged to provide input on challenges and opportunities for improvement during quarterly sustainability meetings.

Key Aspects of the Review Process:

- Annual comprehensive assessment of all KPIs against targets
- Quarterly progress reviews with responsible managers
- Gap analysis to identify areas requiring additional resources or focus
- Benchmarking against industry peers and best practices
- Assessment of data quality and measurement methodologies
- Stakeholder feedback incorporation mechanism

11. IMPLEMENTATION ROADMAP

Phase	Timeline	Focus Areas	Expected Impact	Investment Required
Phase 1: Baseline & Measurement	2024 - 2025	KPI data collection systems, employee awareness, policy development	5% reduction in emissions	₹160,000 - ₹200,000
Phase 2: Initial Implementation	2025 - 2027	Energy efficiency measures, waste reduction, supplier engagement	10-15% reduction in emissions	₹1.2M - ₹1.8M
Phase 3: Transformation	2027-2030	Renewable energy adoption, product redesign, circular economy initiatives	20-25% reduction in emissions	₹2.5M - ₹3.5M
Phase 4: Leadership	2030 - 2040	Carbon neutrality planning, industry best practices, regenerative approaches	Path to net-zero emissions	TBD based on technological developments

CLIMATE OPPORTUNITIES

Opportunity	Potential Business Benefits	Likelihood	Timeframe	Key Initiatives
Resource Efficiency	Improved production processes, recycling, reduced operational costs, increased resilience	High	Short-term (0-3 years)	Continuous improvement program, waste reduction targets,