

ACPL EXPORTS PVT. LTD.

SUSTAINABILITY ANNUAL REPORT 2025

Performance, People, Environment & Responsible Jewellery

Process Manufacturing of Silver Jewellery | India

Reporting Period: 1 January – 31 December 2025

Management Reporting Basis

This edition contains a complete management-reporting dataset prepared for ACPL Exports Pvt. Ltd. to demonstrate how the 2025 sustainability report can be presented with quantitative performance indicators. The figures are internally constructed planning/reporting values for this draft and are NOT independently verified. Before customer, RJC, statutory or third-party audit submission, management should reconcile them to original records such as electricity bills, fuel records, water bills/meters, production registers, payroll, waste manifests, recycler certificates and supplier due-diligence files.

RJC context: The RJC COP 2024 became effective from 1 January 2025 and includes requirements covering management systems, human rights, labour, health/safety/environment, wastes and emissions, including Scope 1 and Scope 2 GHG reporting.

2025 Sustainability at a Glance

Indicator	2025 Result	2026 Direction
Silver jewellery production	23410 kg	Improve yield and productivity
Silver input	27870 kg	Maintain documented material accountability
Silver material accounted	83.99 %	≥99.3%
Silver-bearing residue recovered	2800 kg	≥96% of identified recoverable residue
Electricity	1724125 kWh	Reduce intensity by 5%
Water	2318 kL	Reduce intensity by 5%
Scope 1 + 2 GHG	1339.63 tCO ₂ e	Reduce intensity by 5%
Employees	350	Maintain fair employment & development
Training hours	684 hours	≥800 hours
Lost-time injuries	0	Maintain zero
Key suppliers assessed	5/5(100%)	Maintain 100%
Grievances closed	5/5 (100%)	Close within defined SLA

1. Executive Summary

ACPL Exports Pvt. Ltd. completed 2025 with a sustainability programme focused on responsible silver jewellery manufacturing, worker welfare, environmental control, ethical business and supply-chain due diligence. During the year, the company manufactured 18,450 kg of silver jewellery and recorded 412,600 kWh of electricity consumption. Silver-bearing residues were segregated and routed for recovery, supporting both environmental performance and precious-metal resource efficiency.

Management reporting indicates 86 employees, 684 training hours, zero lost-time injuries, 100% assessment of key suppliers and closure of all five recorded worker grievances. The company also tracked Scope 1 and Scope 2 greenhouse-gas emissions at an estimated 387.5 tCO₂e for 2025.

2. Company Profile & Material Flow

Material / Production KPI	2025 Data
Finished silver jewellery produced	23410 kg
Silver purchased/input to production	27870 kg
Finished-goods silver content	23400 kg
Silver-bearing residue generated	2800 kg
Silver-bearing residue recovered	2800 kg
Other recyclable waste	27868 kg
Total recorded waste	113 kg

Material accounting is supported by purchase records, production issue/return records, scrap segregation, recovery/refining documentation and finished-goods records. Precious-metal reconciliation should be performed periodically by weight and fineness/assay as applicable.

3. Sustainability Governance

Governance Area	2025 Performance
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Management review	2 formal sustainability/compliance reviews
Internal compliance checks	4 quarterly reviews
Supplier assessments	5 of 5 key suppliers (100%)
Management corrective actions	5 raised; 5 closed;
Policy communication	100% targeted employees
Grievance review	Quarterly

4. Ethical Business & Human Rights

KPI	2025 Result
Bribery/corruption incidents	0
Confirmed human-rights violations	0
Forced-labour cases	0
Child-labour cases	0
Discrimination complaints	0 substantiated
Worker grievances received	5
Worker grievances closed	5
Supplier human-rights screening	5/5 assessed

The company maintains expectations for lawful, ethical conduct, non-retaliation, human-rights due diligence, grievance handling and responsible supplier behaviour. Policies should be reviewed and re-approved annually.

5. Workforce & Labour Practices

Workforce KPI	2025 Result
Total employees	350
Male employees	350
Female employees	00
Female representation	0%
New hires	18
Employee turnover (management estimate)	5 %
Minimum-wage compliance	100% of eligible workers
Payroll paid through documented records	100%
Workers receiving statutory benefits where applicable	100%

The 2025 programme emphasized legal wage compliance, attendance/payroll controls, worker communication and skills development. Minimum wages should be benchmarked against the applicable state/central notification for each worker category and location.

6. Health, Safety & Worker Wellbeing

Safety KPI	2025 Result	Status
Lost-time injuries	0	Target: 0
Recordable occupational injuries	1	Corrective action completed
Near-miss reports	7	Increase reporting encouraged
Fire/emergency drills	4	Quarterly
First-aid / medical cases	3	Monitored
Safety inspections	12	Monthly
PPE compliance observations	96.8%	Improve to ≥98%

The single recordable incident did not result in lost workdays. The corrective-action programme included supervisor review, worker briefing and reinforcement of task-specific PPE and safe operating procedures.

7. Training & Competence

Training Category	Participants	Hours
Induction & worker rights	18	72
Quality & defect prevention	58	174
Health & safety / PPE	86	172

Fire & emergency response	86	86
Chemical handling / SDS	24	48
Environmental & waste segregation	50	50
Ethical business / grievance	82	82
Total	—	684

Average training investment was approximately 8.0 hours per employee. The 2026 objective is at least 800 documented training hours with stronger post-training effectiveness evaluation.

8. Energy & Climate Performance

Energy / GHG KPI	2025 Result
Grid electricity	1724121 kWh
Diesel	0
CNG	53652 m3
Energy intensity	22.36 kWh/kg finished jewellery
Scope 1 GHG	105.16 tCO ₂ e
Scope 2 GHG	1234.47 tCO ₂ e
Total Scope 1 + 2	387.5 tCO ₂ e
GHG Intensity	57.23 kgCO ₂ e/kg product

Scope 1 covers direct fuel-related emissions and Scope 2 covers purchased electricity. The figures are management estimates using standard emission-factor assumptions and must be recalculated using the company's actual fuel records and the applicable electricity emission factor before assurance.

9. Water Stewardship

Water KPI	2025 Result
Total water consumption	2318 kL
Water intensity	0.09902 kL/kg product
Monthly monitoring	12 months
Major uncontrolled discharge events	0
Water-saving actions	Leak checks, controlled cleaning, reuse where practicable

Water risks were considered moderate for the manufacturing profile. Management's 2026 objective is to reduce water intensity by at least 5% through improved measurement, housekeeping and process optimisation.

10. Waste & Circularity

Waste Stream	2025 Quantity	Disposition
Silver-bearing residues	2800 kg	Recovery/refining
Silver-bearing residues recovered	2795 kg	95%+ recovery route
Cardboard	0	Recycling
Plastic	100 kg	Recycling/authorised disposal
Paper	300 kg	Recycling
Hazardous/regulated waste	113 kg	Authorised route
General waste	1234 kg	Approved local disposal

Precious-metal-bearing residues receive priority because recovery both reduces resource loss and supports circularity. Waste records should be reconciled monthly with vendor receipts and weighment slips.

11. Chemical Management

Control	2025 Result
Chemical inventory maintained	Yes – quarterly review
SDS availability for controlled chemicals	100% targeted inventory
Chemical containers labelled	98% observed; corrective action for remaining

Chemical storage inspections	12
Chemical-related incidents	0
Worker chemical-safety training	24 workers / 48 hours

12. Responsible Silver & Supply Chain

Supply-Chain KPI	2025 Result
Active key suppliers	42
Key suppliers assessed	42 (100%)
High-risk suppliers identified	3
High-risk suppliers reviewed	3/3
Material purchase records with invoice	100% sampled
Supplier declarations / due diligence records	100% key suppliers
Supply-chain compliance reviews	2

ACPL should retain supplier KYC, declarations, invoices, material specifications, responsible-sourcing evidence and risk assessments. RJC identifies responsible supply chains and due diligence as core parts of its COP, and its Chain of Custody standard addresses traceability of gold, silver and PGM materials. ✕cite turn0search0 turn0search3📞

13. Community & Social Investment

Activity	2025 Result
Community / local welfare spending	0
Tree plantation / greening	30 trees
Worker/family awareness initiatives	6
Local employment share	Approx. 68% of workforce

Community spending and activities should be supported by vouchers, receipts, photographs, beneficiary acknowledgements or other objective evidence where applicable.

14. 2026 Sustainability Action Plan

Action	2026 Target	Owner
Energy efficiency	5% reduction in kWh/kg	Production + EHS
Water efficiency	5% reduction in kL/kg	EHS + Production
Waste recovery	≥94% overall recovery	EHS + Stores
Silver reconciliation	≥99.3% accountability	Production + Finance
Safety	0 lost-time injuries; ≥12 inspections	EHS/Management
Training	≥800 hours	HR + Department Heads
Supplier due diligence	100% active key suppliers	Purchase/Compliance
GHG inventory	Annual Scope 1 & 2 calculation	EHS/Compliance
Grievances	100% closed within defined timeline	HR

15. Management Declaration

ACPL Exports Pvt. Ltd. is committed to responsible growth and continuous improvement in environmental performance, worker welfare, human rights, ethical business conduct and responsible sourcing. Management accepts responsibility for maintaining appropriate records, reviewing sustainability performance and implementing corrective actions.

This report is approved for internal management reporting and may be used as the basis for customer/RJC documentation only after reconciliation and approval of the quantitative data by authorised management.

Authorized Signatory: For ACPL Exports Pvt. Ltd.

Name & Designation: _____

Date: _____

Place: _____


Authorized Signatory

SUPPLIER RISK ASSESSMENT / DUE DILIGENCE REPORT

OECD / RJC Responsible Supply Chain Review

Due Diligence Overview

The company has carried out a compliance review in the context of the most recent RJC Code of Practices and found that the relevant policies and procedures are implemented and compliant. The company has conducted a management review meeting to update policies and procedures.

The company has carried out a risk assessment in the context of OECD guidelines and ethical business practices for all its suppliers. The company has made all suppliers aware of ethical supply chain practices and OECD/RJC requirements.

Upon verification of information provided by all suppliers and information available in the public domain, the company has assessed the risk of violation of OECD guidelines. All suppliers were found to be involved in legitimate business practices and not involved in activities that violate OECD requirements.

A detailed report for all suppliers has been made available by senior management of the company upon request.

Supplier Risk Assessment

Assessment Question	Assessment Response
Has the company conducted any sales or purchases with any illegitimate company during the last assessment period?	No. The company deals only with legitimate business partners complying with applicable laws.
Has any supplier been found violating any OECD requirement relating to due diligence and risk assessment?	No. All suppliers were found compliant and assessed as low-risk suppliers.
Is any supplier involved with armed forces or human rights violations?	Not observed.
Is any individual or company blacklisted under the SDN List of the U.S. Treasury or EU sanctions?	No. No such red flag was observed.
Has any supplier been found violating ethical business and sourcing policy?	No.
Have any suppliers been identified as being involved in dealing with conflict minerals?	No suppliers were identified as being involved in dealing with conflict minerals.
Were any area, location, individual, or company-related red flags observed?	No specific red flags were identified from the assessment information reviewed.
Overall risk of suppliers	Upon due diligence and risk assessment, all suppliers were found to be low risk.

Overall Conclusion

Based on the due diligence and supplier risk assessment information reviewed, all suppliers were assessed as low risk. No violations of OECD requirements, ethical sourcing requirements, or conflict-minerals-related concerns were identified from the information available.

For ACPL Exports Pvt. Ltd.


Authorised Signatory