

A A GARG & Co

EPR IMPACT REPORT

Financial Year 2023-24



Founders Note

As we unveil our annual impact report, I am deeply honoured to reflect on the transformative journey of our firm throughout the past year. Grounded in our philosophy to Think beyond, Innovate, and Simplify, we have navigated the complexities of sustainability with unwavering commitment. In a world where sustainability transcends rhetoric to become an urgent imperative, our approach underscores the importance of thinking beyond compliance, innovating solutions, and simplifying processes. Our dedication to guiding businesses through the complexities of Extended Producers Responsibility (EPR) and Sustainability implementation has never been more vital.

It's crucial to recognize that waste, often considered a burden, is not merely refuse but a potential resource waiting to be harnessed. This paradigm shift underscores the urgency of initiatives like EPR, where producers take responsibility for the entire lifecycle of their products, including waste management. It's not just about compliance; it's about realizing the shared value opportunity embedded in sustainable practices, where doing well aligns seamlessly with doing good.

EPR, anchored in the polluter pays principle, has emerged as a potent policy instrument globally, underlining the pressing need for private entities to address the environmental consequences of their operations, thereby fostering a circular economy and sustainable practices. In India, the path towards comprehensive EPR regulation has been dynamic and challenging. Recent adjustments, such as the expansion of waste categories and rule amendments, reflect the evolving landscape. Our firm has remained steadfast at the forefront, navigating these changes and assisting businesses in comprehending and fulfilling their EPR obligations.

Looking ahead, it is imperative for businesses to integrate sustainability as a foundational element of their operations. The convergence of India's informal waste sector with formal recycling mechanisms presents an opportunity for synergy and efficiency, thereby augmenting the impact of EPR initiatives. In conclusion, our annual impact report not only highlights our firm's unwavering commitment but also serves as a clarion call for businesses to embrace sustainability, catalyzing positive change. Together, let us steadfastly forge ahead towards a more sustainable and resilient future, leveraging waste-to-wealth opportunities along the way.

OUR MILESTONES FY 23-24



Traceability & governance of 3 lacs+ MT EPR Waste channelized



We completed **150+ compliance filings with 'ZERO' penalties successfully and punctually with no errors**



Impacted **10000+ sustainability professionals** with A2G's **30+ capability building** sessions.



A2G introduced **5+ innovative & simplified solutions in EPR** for the evolving landscape.



We expanded our **global reach** with **projects** in countries like - **Japan, Indonesia, and Kenya.**



Tech innovations took a high turn when we created **5+ tech solutions** that will streamline the data security of the clients

EPR REGIMES IN INDIA

- 1 — Plastic Waste
- 2 — E-Waste
- 3 — Battery Waste
- 4 — Used Oil
- 5 — Waste Tyre
- 6 — ELV (Draft)



Providing Solutions to Help Business Grow



Who We Are

A A Garg & Co. ("A2G"), is a leading management consulting firm specializing in ESG, EPR, Corporate Finance, and Business Operations, fuelled by cutting-edge technology.

Our team is a tapestry of expertise, uniting Sustainability Specialists, Environmental Engineers, MBAs, Chartered Accountants (CAs), Technical Experts, and Partners. This blend of diverse talents equips us to deliver comprehensive solutions that are precisely tailored to our client's objectives, ensuring not just success but also lasting positive change globally.

At A2G, we are committed to providing value-added services that empower our clients to achieve their goals effectively and contribute positively to the world.

Why Choose Us



Market Leading Expertise

Our team comprises of leaders and pioneers in the EPR sector. Having been one of the early entrants in EPR consultancy in India, we have established ourselves as trailblazers in the field.



Proven-Track Record

Our impressive client retention rate and steady growth are a testament to the trust and satisfaction that our clients place in A2G. Not only have we expanded our client base Year after Year, but we have also diversified the range of services we offer.



Value-Added Solutions

At the heart of our philosophy lies the belief that adding value to our customers ultimately leads to mutual success. We go above and beyond to deliver value-added solutions that not only meet but exceed our clients' expectations.



Comprehensive & Customized

We understand that one size does not fit all when it comes to EPR consultancy. That's why we take the time to thoroughly assess our client's needs and tailor our solutions accordingly.



Tech-Enabled Products

We use advanced technologies and innovative tools to provide tech-enabled solutions that enhance efficiency, transparency, and accountability.

Our Leadership



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Founder

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Our CORE EPR Services

1

Governance & Traceability of EPR Fulfilment

Impact

This above framework is today adopted by key Brand Owners across sectors which have influenced the **end-to-end EPR fulfilment**, governance & traceability of more than **3 lacs+ MT of waste sustainability collected**, and recycled or processed with all traceability information available.

With this data & info available today our clients are able to do below:

- **Report to various stakeholders**
- **Informed decision making**
- **Real Time Visibility on Fulfilment**

Background

With the EPR being introduced in 2016 in India, Producer, Importers, and Brand Owners, were faced with the challenge of collecting & recycling the end-of-life products or packaging that they introduced in the market with ensuring: Ethical collection. Zero frauds, Contractual terms & conditions, price, timely fulfilment, and a very major concern were transparency, traceability, and auditability. This came as a challenge as the waste management industry is majorly dominated by the informal sector. This fulfilment and project governance also included challenges such as - optimum allocation, stakeholders' requirements and reporting, and other risk of duplication.

PIBOs must accurately calculate their plastic footprint and fulfil EPR obligations. Our technology-driven approach supports PIBOs in meeting regulatory requirements.



Toufeeq Mulani
EPR Assurance & Advisory

With the above framework set, we also built a traceability mechanism based on the Source to Recycle (S2R) model, which verifies the documentary evidence of the source & collection of waste till the disposal or resourcing of waste.

What solutions does A2G offer?

Understanding the concerns and challenges, A2G partnered with PIBOs in their journey. Over the years, we built a framework for entire life cycle of the EPR project fulfilment which starts as below:

- Footprint assessment
- Suppliers/vendors/PROs due diligence and assessment
- Standard contract terms to mitigate the risk of brand owners
- Protocols & SOP for parties involved
- Timely governance & review mechanism



Documenting traceability ensures the involvement of authentic stakeholders throughout the entire process, from sourcing waste to its final disposal.

Dharmesh Dhavare
EPR Assurance & Advisory (COE)

Tech-solutions by A2G

Our team built a traceability system, incorporated with key compliance requirements including 150+ checkpoints for each consignment. A2G, also went beyond the last mile wherein we also checked invoicing requirements along with Online EPR credits.

The traceability built on the S2R model has a unique checks system - (3-way match, 3rd party sources verification (GST, CPCB portal, E-Vahan check), and more.



Impact

- During the last year our team successfully filed and processed **150+ registrations**, where in **85%+ applications were approved for the first time applicants**.
- **150+ annual returns** filed digitally on time without any EC
- **Saved \$1 Million+** for our clients.

Background

As EPR has become a compliance mandate in various regions globally, however, India has leaped ahead in structuring the EPR compliance reporting digitally. In all the EPR mandated - Plastic Waste Management Rules, E-Waste Management Rules, Battery Waste Management Rules, Waste Tyre & Used Oil Under Hazardous Waste Management Rules in India there exists a unique EPR portal for managing registration, concurrent & annual return fillings. By doing this there has been significant adoption of this compliance.

However, with EPR compliance being digitised in India, the understanding and how to file compliance digitally is of great significance. As of now, the digitized manner leaves the very minimum scope of errors, which translates directly to commercial impact on the companies and the risk of penalties as well.

Today India, no business if obligated under the separate EPR category cannot run a business without the EPR authorization as applicable, as cannot import. Which brings great importance to compliance and doing it rightly.



Pre- and post-registration compliances aren't just processes; they're lessons for industries on environmental stewardship through waste management, fostering business growth within a healthier environment.

Harshana Nagap
EPR Compliance Consultant

What solutions does A2G offer?

The journey of compliance for any PIBOs starts with **applying for a license of EPR registration** (as applicable). The first step before filing registration is to understand the obligation of the entity under the rules, which is a very significant step, as many companies are not aware of the complex structure of EPR compliance, which involves multiple registrations as (producer, manufacturer, Brand Owner, Importer, etc). and also, the potential EPR obligation.

At this step, the entities understand the implication of EPR to their company and how they can frame solutions to adopt sustainability. Once the company has an understanding of its obligation, responsibility, and impact, the **next step is to get into the journey of EPR registration**.

Pre-Registration: The first step to seek registration in EPR is to assess the footprint of the product or packaging as applicable and report it on the EPR Portal. The key data required for the application includes - purchase & sale/introduced data of the obligated product or packaging, General details, Units & consent authorization, and many other key information.

Post-Registration: Once the registration is approved with the filed details, the entity has to fulfil the EPR target and proceed with annual and concurrent compliance. Registration is the first step and then the compliance cycle starts annually for EPR.

Advisory: In the journey of compliance, we support our clients with - Strategic advisory related to general & technical compliance reporting on the EPR Portal, Timely update on the regulatory notification, Internal Query addressable on, and Addressing notices received from regulatory authorities and Representations.

EPR is not just a framework, it is a constructive roadmap for sustainable waste management.



Prathmesh Chitroda
EPR Compliance Consultant

3

Recycler's Risk Assessment

Impact

- The impact of our Recycler Due Diligence Audit service is tangible, as evidenced by the results achieved in the last fiscal year.
- With over **300 compliance risk observations raised and more than 150 opportunities** for improvement identified, we've enabled our clients to proactively address potential pitfalls and optimize their operations.
- Moreover, **conducting over 60 audits** signifies our commitment to supporting brands in navigating the complex landscape of waste management regulations in India.
- By empowering recyclers with actionable insights, we contribute to not only mitigating risks but also unlocking new avenues for sustainable growth and responsible waste management practices.

Background

Our Recycler Due Diligence Audit service addresses the evolving landscape of EPR regulations in India, where over 2000 Waste Processors, including recyclers, are registered.

With the recent mandate requiring brands to fulfil EPR obligations down to the last mile, there's a pressing need for robust compliance measures.

Spot audits providing clear visibility of waste collection, channelization, and disposal practices boosting a company's confidence towards achieving recycling goals.



Gulshan Kumar
EPR Audit Expert

A2G recognized this challenge and developed a comprehensive approach to due diligence audits, considering the nuances of the informal and often unorganized recycling sector. This initiative aims to mitigate risks associated with brand reputation while capitalizing on emerging opportunities within the regulatory framework.

What solutions does A2G offer?

Our service revolves around a meticulous examination conducted across six pivotal pillars under which assessment happens:

- Compliance Adherence & Environmental, Health & Safety (EHS) standards
- Procurement of Raw Materials
- Operationality
- Production capacity
- Material Output & Balance

What sets our approach apart is the introduction of a unique 3-way match methodology. This innovative framework ensures that due diligence is conducted precisely, enabling brands to make informed decisions based on a holistic assessment. By combining regulatory compliance with industry best practices, we offer a tailored solution that not only identifies areas of improvement but also enhances the overall sustainability and efficiency of recycling operations.



Onsite Spot audits are a way to enhance compliance, resolve practical issues, and promote responsible practices in India's recycling ecosystem, ensuring regulatory adherence and sustainability.

Himani Airan
EPR Audit Expert



4

EPR Compliance Risk Assessment

Impact

- The impact of our EPR Compliance Review solutions is substantial and tangible.
- Companies that have availed of our service have witnessed a **remarkable increase in compliance levels**, with averages **rising from 40% to 85% within just six months**.
- Furthermore, our audits have not only ensured regulatory adherence but have also **identified opportunities for circularity and sustainability improvements**.
- By proactively preparing for upcoming compliances under various regulations, our clients are not only avoiding potential penalties but are also positioning themselves as leaders in environmental stewardship.

Background

In the current EPR regulations for various obligated products and packaging, compliances extend beyond mere registrations and annual filings. The EPR regulations encompass various obligations and responsibilities on PIBOs such as:

- Marking & labelling
- Restricted and Prohibited Items such as Restriction of Hazardous Substances (RoHS) & Single-Use Plastics (SUPs)
- Circularity obligations
- Pre-consumer waste disposal
- Compliances concerning supply chain and value-chain partners.



Non-compliance with EPR regulations poses risks like primarily hefty fines of up to Rs. 500 crores, possible closure of operational units, and damage to brand reputation.

Bharat Gaggar
EPR Compliance Consultant

The government has a mandate to conduct regular audits of these compliances for producers. In certain EPR regimes in India, the audit mechanism checklists have been recently updated, marking the commencement of audits in this financial year.

However, navigating these complex regulations can be challenging, especially with the evolving nature of market demands and consumer expectations. Moreover, the risk of non-compliance not only leads to regulatory penalties but also threatens brand reputation and environmental sustainability goals.

What solutions does A2G offer?

A2G's EPR Compliance Review offers a comprehensive solution to address the multifaceted challenges of EPR compliance.

Leveraging a mix of **onsite and offsite approaches**, our expert team conducts thorough audits to assess compliance levels across clients' locations for key areas such as marking & labeling, thickness, RoHS, SUPs, supplier compliance, waste disposal, and circularity obligations.

We understand the complexities of modern supply chains and ensure that all stakeholders, from top management to frontline staff, are educated and aligned with EPR regulations. Through meticulous assessments and tailored recommendations, we help companies **identify compliance gaps** and implement corrective measures to mitigate risks and optimize processes.

Compliance Risk Assessment effectively evaluates a company's adherence to EPR regulations by reviewing internal policies, waste management practices, and identifying risks of non-compliance.



Prachi Ghatge
EPR Compliance Consultant



5

Use of Recycled Content

Impact

- We **collaborated with the brands** to comprehend their **obligations** and pinpointed the **opportunities to leverage the use of recycled content**.
- We scrutinized **three suppliers of recycled content** and conducted a **traceability assessment** study as per defined standards, preparing them for a verified claim against the use of recycled content for the financial year 2024-2025.

Background

Under the EPR regime for plastics, there is a significant push toward achieving circularity obligations. According to the Plastic Waste Management Rules 2016 (As Amended), Producers, Importers, and Brand Owners (PIBOs) are **mandated to fulfil use of recycled content obligations** starting from the **financial year 2025-2026**. However, regarding the use of recycled content, **numerous challenges** persist:

- One major hurdle involves the sourcing of high-quality Post-Consumer Recyclate (PCR) material.
- Another challenge lies in accurately determining how to claim the percentage of recycled content, necessitating audited and verified claims.

Additionally, there is the difficulty of reporting these verified claims on the centralized plastic EPR portal. These obstacles highlight the complexities associated with effectively implementing circularity obligations within the EPR framework for plastics.

What solutions does A2G offer?

Despite the considerable challenges faced, **A2G has developed a comprehensive solution** centered around a comprehensive **traceability system**. Our approach involves several key steps.

- Firstly, we conduct a **comprehensive assessment of obligations** and existing opportunities to make verified claims for the use of recycled content.
- Secondly, **we verify the use of recycled content** claims by defined standards in Indian Standard IS 14534:2023 such as standards such as European Standard EN 15343, and ISO 22095.
- Additionally, **we engage in advocacy efforts** with governmental bodies **to raise awareness of these challenges and foster support** for sustainable practices.



Confronting the complexities of EPR for plastics requires more than just compliance; it necessitates a fundamental rethinking of recycling and resource utilization strategies.

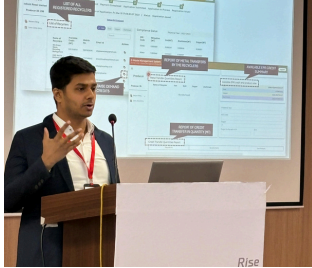
Sujain Jain
EPR Expert



Capability Building to generate knowledge-based awareness to companies

"Empowering industry leaders with comprehensive knowledge to enhance awareness and build robust capabilities about EPR."

TRAINING



Offered EPR compliance training to automotive companies' stakeholders, covering Plastic Waste Management Rules, E-Waste Management Rules, used oil, Battery Waste Management Rules, waste tyre, and ELV regulations in India. Targeted Sustainability Champions within the group.



We delivered thorough EPR compliance training to Dairy Federation stakeholders, highlighting Plastic Waste Management Rules regulations, ensuring complete compliance, and fostering environmental responsibility across the organization and its network.



Our EPR training for MPCB officials emphasized on-site recycler verification, ensuring understanding and adherence to key standards. Case studies enriched learning, promoting practical knowledge application.

PANEL



CII

Participated in a dynamic panel, advocating for understanding and commitment to EPR compliance within Plastic Waste Management Rules.



AARC

Joined a panel of industry experts, offering insights on EPR compliance & fulfilment within Plastic Waste Management Rule's evolving landscape.



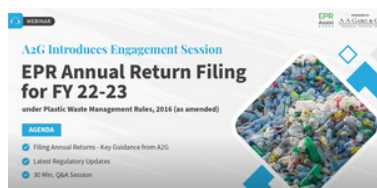
IIM MUMBAI

Spoke at a prestigious educational institute about EPR compliance and diverse career pathways for students.

WEBINAR



Training Session | EPR Compliance | Plastic Waste Management Rules
Jul 21, 2023



Annual Return Filing | Deadline for FY 22-23 is 31.10.2023 | EPR Compliance | Plastic Waste Management Rules
Sep 30, 2023



EPR Registration Process | Producers | Centralised E-Waste Portal | E-Waste Management Rules, 2022
May 19, 2023



Global Journey

Our global endeavours have expanded significantly this year, as we have extended our operations into three additional regions!

ON-SITE VERIFICATION OF WASTE VALUE CHAIN

Our client, a global Plastic Action Platform, leads collaborative efforts to combat the global plastic waste crisis. Focused on footprint accounting and verified recovery, they drive sustainable solutions. Our consultancy evaluated their initiatives in urban Kenya, analyzing the plastic waste journey from collection to recycling in Mombasa and Nairobi.

During our collaboration, we faced challenges in optimizing Kenya's urban plastic waste value chain. These included logistical complexities in waste flow tracking and the necessity of understanding local stakeholders.

Engaging all stakeholders, including informal aggregators, proved challenging for comprehensive data collection and promoting sustainable practices.

Yet, our methodical approach and collaborative engagement allowed us to surmount these challenges and achieved significant outcomes. Our two-phased audit process yielded valuable insights for enhancing operations in the plastic waste management ecosystem.

Moreover, our initiatives to raise awareness and facilitate traceability documentation among informal aggregators advanced a more sustainable & transparent waste management system.

KENYA

FOOTPRINT ASSESSMENT & COMPLIANCE REPORTING

We spearheaded a consultancy project for a leading FMCG giant's Japanese subsidiary, delving deep into Japan's Containers and Packaging Recycling Act to facilitate their annual regulatory filings. Our involvement stemmed from a referral by the FMCG giant's Indian division, affirming our esteemed reputation for excellence in EPR consultancy.

Navigating a new market's regulatory landscape posed significant challenges. Unlike India's varied EPR frameworks for different materials, Japan's Act consolidated all materials under one comprehensive regime. This presented distinct hurdles as we navigated and comprehended this unified regulatory framework.

Our tasks included analyzing the company's sales data to quantify material consumption for the fiscal year. Additionally, we assessed the FMCG company's environmental footprint through meticulous data analysis of packaging and container usage. Using this analysis, we calculated EPR recycling fees, considering both footprint assessment and government-mandated coefficients defined regulations.

Beyond mere compliance, our goal was to actively promote sustainable practices, aligning with the FMCG giant's commitment to environmental stewardship. This initiative demonstrated our dedication to tangible sustainability progress while ensuring regulatory compliance for our esteemed client.

JAPAN

FOOTPRINT ACCOUNTING & VERIFICATION AGAINST STANDARD

Our consultancy with a Public-Benefit Corporation, engaged in global clean-up operations of ocean-bound plastics, focused on assessing their clean-up initiatives in Indonesia by quantifying diverted plastic waste. The objective was to align with a global standard for claiming plastic credits, enabling their sale in global markets, contingent upon program credibility and verifiability.

Navigating this global standard and Indonesia's evolving regulations presented significant challenges.

Ensuring compliance with both international and local laws added complexity. Establishing traceability of ocean-bound plastic waste demanded meticulous attention and thorough regulatory understanding.

Despite challenges, our firm devised robust solutions for the consultancy project. Leveraging our global standards expertise, we established a framework ensuring compliance while quantifying the client's clean-up impact. This boosted client's program credibility and advanced Indonesia's plastic pollution reduction goals.

INDONESIA





We are committed to leveraging innovative technology to drive sustainable solutions for our clients.
- Abhishek Goel, Data Science Lead

WE OFFER

EPR TRACE

The EPR Trace App is an online system to input, validate, track, and verify information related to the EPR targets & their traceability. The system works with planning, collection, transportation, and processing of plastic waste channeled from sources to Plastic Waste Processors, with documents maintained and uploaded for audit visibility. The system achieves 3 key objectives. Firstly, it reduces the time taken for data entry, maintaining files and folders, and raising observations. Secondly, it improves the accuracy of input data. Thirdly, it increases the number and quality of observations and facilitates advanced analytics in traceability operations.

AI CHATBOT

Our cutting-edge AI & LLM-powered chatbot revolutionizes your online experience! This dynamic virtual assistant serves as your dedicated Legal Assistant. With its intuitive interface and 24/7 availability, it is your ultimate ally in navigating the complexities of EPR compliance. With our chatbot, expert guidance, and valuable insights are just a chat away.

PWP DASHBOARD

The Plastic Waste Processing (PWP) Dashboard is a digital platform that provides real-time insights, analytics, and visualizations of data related to Plastic Waste Processors (PWP). It utilizes information sourced from the CPCB Plastic Waste EPR portal. These insights encompass various aspects such as generated credits and their current availability, among other pertinent metrics.

EPR SYNC

The EPR Sync revolutionizes data entry processes with its array of features. From seamlessly inputting data to detecting errors, this application streamlines operations for users. By simply uploading an Excel file in the prescribed format, entries are automatically posted on the CPCB portal, minimizing manual effort. Moreover, it facilitates PDF generation with EPR numbers and allows users to resume data entry without reauthentication and rectify mistakes with a deletion feature. With scraping capabilities, it ensures comprehensive data tracking. Upon completion, the EPR Sync app flags any erroneous entries, aiding in swift rectification. Put plainly, the EPR Sync enhances EPR data entry operations.

In the pursuit of innovation, clients must recognize technology as a pivotal tool for driving change.



Kamlesh Zore
Data Analyst - EPR

UPCOMING TECH-INNOVATIONS



Digital Learning Management System

Our comprehensive digital learning management platform facilitates tailored training of both staff and clients on EPR, ESG, Quality Management Awareness, and Information Security Awareness.



Audit App

Our Audit App generates detailed audit reports essential for clients and auditees, featuring customizable templates and automated data analysis for actionable insights.

Dear Esteemed Patrons,

I wanted to take a moment to express my sincere gratitude for the opportunity to work with you. Your trust in our services means the world to us, and we are truly thankful for your ongoing partnership. Your support has been instrumental in our success, and we deeply appreciate your commitment to our business.

As we draw the curtains on another fiscal year, it's paramount to pause and reflect on the collective journey we've embarked on and the remarkable milestones we've attained. Your unwavering support and trust have propelled us forward, enabling us to make significant advancements in elevating our services and amplifying our impact.

We value the relationship we've built with you and look forward to many more successful collaborations in the future. Thank you for being such an important part of our journey.

Once again, I extend my heartfelt gratitude for your continued trust and collaboration. Together, let's forge ahead towards even greater heights of success.

Warmest regards,

Abhishek Garg

A A GARG & CO

Think Beyond . Innovate . Simplify
CONNECT NOW

Contact us today and get the best solutions for your business!



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