

GHG Annexure



Scope 1

Category	Sub-category	Emission Factor Source	FY25 Emissions (tCO ₂)
Stationary combustion	Fuel consumed in manufacturing operations	2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories	38,729

Scope 2

Category	Sub-category	Emission Factor Source	FY25 Emissions (tCO ₂)
Emission generated from the purchased electricity	Purchased electricity manufacturing	India-CO ₂ baseline database for the Indian Power Sector User Guide, issued by the Central Electricity Authority, Government of India CEA (v. 20) guide - Dec 2024	3,19,559
		Australia - Australian National Greenhouse Accounts Factors - 2024 (dcceew.gov.au)	
		Malaysia - Inception Report: Grid Electricity Emission Factors in Malaysia (meih.st.gov.my)	
		Canada-Emission Factors and Reference Values	
		Israel, South Africa, Romania - IFI Default Grid Factors 2021 v3.1 UNFCCC	
		USA - Emission Factors for Greenhouse Gas Inventories - 2024 (www.epa.gov)	

Scope 3

Category	Sub-category	Emission Factor Source	FY25 Emissions (tCO ₂)
Purchased goods and services	Purchased goods and materials for raw materials, purchased materials	DEFRA 2021 - Supply Chain Emission Factors for Spending on Products	1,15,140
"Fuel and energy related activities (not included in Scope 1 or Scope 2)"	Fuel and energy related activities (not included in Scope 1 or Scope 2)	DEFRA 2024 Emissions Factor Database	92,466
		India Specific Road Transport Emission Factors, 2015 - WRI - India GHG Programme	
Employee commute	Employee commute	World Resource Institute (2017) - GHG protocol tool for mobile combustion Version 2.6	16,537
		India Specific Rail Transport Emission Factors for Passenger Travel and Material Transport, 2015 - WRI - India GHG Programme	
Business travel	Air travel & hotel stay	IPCC WG3 AR5 Ch8	
Upstream transportation and distribution	Domestic and international inbound	DEFRA 2024 Emissions Factor Database	4,714
Downstream transportation and distribution	Domestic and international outbound	DEFRA 2024 Emissions Factor Database	5,574
Waste generated in operations	Waste disposal	DEFRA 2024 Emissions Factor Database	38,446
			7,444