

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 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)	3,19,559

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 India Specific Road Transport Emission Factors, 2015 – WRI – India GHG Programme World Resource Institute (2017) – GHG protocol tool for mobile combustion Version 2.6	92,466
Employee commute	Employee commute	India Specific Rail Transport Emission Factors for Passenger Travel and Material Transport, 2015 – WRI – India GHG Programme IPCC WG3 AR5 Ch8	16,537
Business travel	Air travel & hotel stay	DEFRA 2024 Emissions Factor Database	4,714
Upstream transportation and distribution	Domestic and international inbound	DEFRA 2024 Emissions Factor Database	5,574
Downstream transportation and distribution	Domestic and international outbound	DEFRA 2024 Emissions Factor Database	38,446
Waste generated in operations	Waste disposal	DEFRA 2024 Emissions Factor Database	7,444