

# GHG Annexure

## Scope 1

Category	Sub-category	Emission Factor Source	FY24 Emissions (tCO <sub>2</sub> )
Stationary combustion	Fuel consumed in manufacturing operations	IPCC Guideline for Natural Greenhouse Gas Inventories of 2006	45,606.09

## Scope 2

Category	Sub-category	Emission Factor Source	FY24 Emissions (tCO <sub>2</sub> )
Emission generated from the purchased electricity	Purchased electricity manufacturing	India – CO <sub>2</sub> baseline database for the Indian Power Sector User Guide, issued by the Central Electricity Authority, Government of India CEA (v. 19) guide (location-based)	323,237.43
		Australia – National Greenhouse Accounts Factors – August 2021 ( <a href="http://industry.gov.au">industry.gov.au</a> )	
		Malaysia – Inception Report: Grid Electricity Emission Factors for Malaysia ( <a href="http://mgtc.gov.my">mgtc.gov.my</a> )	
		Israel, South Africa, Romania – IFI Default Grid Factors 2021 v3.1 UNFCCC	
		US – GHG emission calculation tool	

## Scope 3

Category	Sub-category	Emission Factor Source	FY24 Emissions (tCO <sub>2</sub> )
Purchased goods and services	Purchased goods and materials for raw materials, purchased materials	DEFRA – supply chain emission factors for spending on products	236,932.26
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 2023 Emissions Factor Database	87,269.91
Employee commute	Employee commute	India Specific Road Transport Emission Factors, 2015 – WRI – India GHG Programme World Resource Institute (2017) – GHG protocol tool for mobile combustion Version 2.6	16,411.44
Business travel	Air travel & Hotel Stay	DEFRA 2023 guidelines	4,443.20
Upstream transportation and distribution	Domestic and international inbound	DEFRA 2023 guidelines	4,242.17
Downstream transportation and distribution	Domestic and international outbound	DEFRA 2023 guidelines	24,012.33
Waste generated in operations	Waste disposal	DEFRA 2023 guidelines	6,476.99

