



Greenhouse Gas Emissions Inventory Report: FY (2024-2025)



Schevaran Laboratories Private Limited.

Head Quarters: 427/B Hebbal Industrial Area, Schevaran Road, Mysore, Karnataka, India.



GHG Emission Accounting and Reporting

in accordance with

GHG Protocol Corporate Accounting and Reporting Standard, revised edition (2004)

and

GHG Protocol Corporate Value Chain (Scope-3) Accounting and Reporting Standard (2011).

Reporting Years:

1st April 2024 to 31st March 2025

Contents

- Purpose..... 3**
- Organizational Context 3**
- Organizational Boundary and GHG Consolidation Approach 3**
- Operational Boundary 3**
 - Scope 1 - Direct Emissions Sources 3
 - Scope 2 - Indirect Emissions Sources 3
 - Scope 3 - Indirect Emissions Sources 4
- Reporting Period 4**
- Baseline Year..... 4**
- GHG Accounting Methodology 4**
- Formulas 5**
- GHG Emission Summary 7**
- Assurance Statement.....15**

Purpose

This report outlines the scope, organizational boundary, operational boundaries, methodologies, data sources, calculations, and assumptions used to account for greenhouse gas (GHG) emissions in accordance with the GHG protocol Corporate Accounting and Reporting Standard, revised edition (2004) and GHG protocol Corporate Value Chain (Scope-3) Accounting and Reporting Standard (2011). It aims to provide transparency, accuracy, and reliability in Schevaran Laboratory Pvt. Ltd (SLPL) GHG emissions reporting for both internal and external audit purposes.

Organizational Context

SLPL is a manufacturer of the state of art cleaning solutions for industrial and institutional cleaning, industrial water treatment, and household sanitation. The company has formulated and produced over 150 cleaning and maintenance chemicals that are used by businesses around the country.

Organizational Boundary and GHG Consolidation Approach

To determine the GHG inventory boundary and thereby consolidate GHG emissions, SLPL followed an operational control approach as indicated in the GHG protocol framework which requires the reporting company to have complete authority and control to introduce and implement operating policies for all the activities taking place in the organization.

Operational Boundary

Scope 1 - Direct Emissions Sources

Direct GHG emissions originate from sources owned or controlled by SLPL. The following Scope-1 emission sources were included in this assessment:

1. Stationary Emissions due to expellant leakage from company-owned fire extinguishers.
2. Stationary Emissions due to fuel combustion from company-owned diesel generators.
3. Stationary Emissions due to refrigerant leakage from company-owned air conditioners.
4. Mobile Emissions due to fuel combustion from company-owned vehicles.

Scope 2 - Indirect Emissions Sources

Scope 2 indirect emissions are basically the emissions associated with purchased electricity from the grid. At SLPL, electricity is supplied through Chamundeshwari Electricity Supply Corporation

(CESC) grid and also sourced through the company-owned solar power generation system. In this assessment,

Scope 3 - Indirect Emissions Sources

Scope 3 indirect emissions are the emissions that originate in the SLPL value chain. These are termed indirect emissions because they are not generated from company-owned assets or operations. The following Scope 3 categories are included in this assessment:

1. Category-1: Purchased goods and services
2. Category-2: Capital goods
3. Category-3: Fuel and energy-related activities not included in Scope-1 or Scope-2
4. Category-4: Upstream transportation and distribution
5. Category-5: Waste generated in operations
6. Category-6: Business travel
7. Category-7: Employee commuting
8. Category-8: Upstream Leased Assets
9. Category-9: Downstream transportation and distribution

10. Emission from municipal water supply

Other scope-3 categories such as category-10: processing of sold products, category-11: Use of sold products, category-12: end-of-life treatment of sold products, category-13: downstream leased assets, category-14: franchises, and category-15: investments were excluded from this assessment.

Reporting Period

Reporting Year: Fiscal Year 2025 (1st April 2024 to 31st March 2025)

Baseline Year

The fiscal year 2023-24 is considered as the baseline year.

GHG Accounting Methodology

The following formula is used to assess the GHG emissions of CSSPL.

$$\text{CO2 Equivalent (CO2e) Emissions} = \text{Activity Data} * \text{Emission Factor} * \text{Global Warming Potential (GWP)}$$

Note:

- Activity data is a quantitative measure of a level of activity (e.g. litres of fuel consumed, distance travelled, etc.) that results in GHG emissions.
- Emission factor (EF) is a factor that converts activity data into GHG emission data (e.g. kgCO₂ emissions per litre of fuel consumption, kgCO₂ emissions per kilometre of distance travelled, etc.)
- Global warming potential describes the radioactive forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO₂ over a 100-year time horizon. Multiplying emissions of a given GHG by its GWP gives us the CO₂ equivalent emissions.

Formulas

Since there are multiple scopes and their respective categories, based on the availability of data internally within SLPL and emission factors in the open source platforms, the methodologies and the formulas used in developing this GHG inventory are exclusive for each scope specified in the operational boundary. The following table outlines the methodology and formulas adopted in this study for creating the SLPL GHG inventory report.

Table 1: Methodology and formulas adopted for GHG assessment.

Scope	Category	Methodology	Formula	Assumptions
Scope-1	Vehicular Emissions	Distance Based	(Distance travelled * EF)	
	Diesel Generator	Fuel Based	(Fuel Consumed * EF * GWP)	Assumed 1TJ = 26116.185 Litres
	Air Conditioner	Sales Based	(Refrigerant Leakage Rate * GWP)	Refrigerant leakage rate - 4% and refrigerant leakage rate increases by 1% every year
	Fire Extinguisher	Sales Based	(Refill Quantity * GWP)	None
Scope-2	Purchased Electricity	Location Based	(Energy Consumed * EF)	India Average Emission Factor is adopted due to lack of CESC grid specific EF data.

Scope-3	Purchased goods and Services and Capital Goods	Spend Based	(Purchase Cost * EF)	Annual average USD-INR exchange value is considered to convert USD into INR.
	Fuel & Energy Related Activities	Average Data	Fuel Related: (Fuel Consumed * Well to Tank EF) Energy Related: (Energy Consumed * Combined Margin EF)	Fuel: Assumed 12% increase in fuel consumption every year from FY (2020-21) for Maxi van and 10% increase in fuel consumption every year for Motorcycle Energy: India's Average Emission Factor is adopted due to a lack of CESC grid-specific EF data.
	Upstream Transportation & Distribution	Distance Based	(Distance travelled * EF)	Vehicles which transport raw materials to SLPL from Mysore and Nanjanguda locality are LDV, and all others are assumed to be MDV.
	Waste Generated in Operations	Average Data	(Waste Quantity * EF)	Waste source is assumed to be primary for all the types of wastes generated in SLPL.
	Business Travel	Distance Based	(Distance travelled * EF)	For road travel, Ola and Uber business travel vehicle types are assumed to be Small Car
	Employee Commuting	Distance Based	(Distance travelled * EF)	The number of commute days is assumed to be 6.
	Upstream Leased Asset	Asset-specific method	The sum of Scope-1 and Scope-2 emissions of the	Refrigerant leakage rate - 4% of original

			leased asset	charge and 1% increase every year
	Downstream Transportation and Distribution	Distance Based	(Distance travelled * EF)	Vehicles which transport end products from SLPL to Mysore and Nanjanguda locality are LDV, and all others are assumed to be MDV.

For the methodologies and formulas mentioned in Table 1, sources for the emission factors, and GWPs employed are presented in Table 2, Table 3, and Table 4.

GHG Emission Summary

The overall GHG emissions of set organizational boundaries of SLPL are presented in Table 2. The table outlines the scope 1, 2, and 3 emissions generated in the baseline and reporting year.

Table 2: SLPL GHG emissions for the reporting period.

Fiscal Year (FY)	FY (2024-25)
Units	TCO _{2e}
Scope-1	3.88
Scope-2	67.07
Scope-3	2243.50

Scope-1 Emissions

The Scope-1 emissions were enumerated for the following ghg sources.

- Company Owned Vehicles
- Air Conditioners (AC)
- Fire Extinguishers
- Diesel Generator

Company-Owned Vehicular GHG Emissions

In the reporting period, mobile emissions were generated from six vehicles as indicated in Table 3.

Table 3: SLPL Scope-1: Mobile GHG emissions for the reporting year.

Emission Source: Company Owned Vehicle Fuel Combustion	CO2e Emissions (kg)
LDV	454
Motorcycle	313

Company-Owned Air Conditioner Emissions

There are 10 ACs which belong to five different makes and 4 different refrigerant types installed in various locations at the SLPL premises. Table 4 presents the details of the AC model, their refrigerants, and emissions.

Table 4: SLPL Scope-1: Air conditioner GHG emissions for the reporting year.

Emission Source: Air Conditioner Refrigerants	CO2e Emissions (kg)
Onida (R-410A)	117.38
Onida (R-32)	14.44
Daikin (R-32)	80.23
Daikin (R-32)	48.14
Daikin (R-32)	80.23
Voltas (R-22)	122.38
Voltas (R-22)	163.17
Voltas (R410A)	338.05
Blue Star (R-22)	81.58

LG (R-22)	101.98
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Fire Extinguisher GHG Emissions

SLPL installed 5 fire extinguishers which belong to two different models and two expellants which are CO₂, and DCP. The table below presents the emissions of fire extinguishers in FY (2024-25). Emissions from the fire extinguishers were calculated by considering the expellant refill quantity into consideration. The refill rate is different for different extinguishers. The emissions were assessed by multiplying the refill quantity by the total number of fire extinguishers available of the same type. It is observed that the emissions from ABC type fire extinguishers are comparatively lesser than CO₂ type. Table 5 depicts the emissions of fire extinguishers during the reporting year.

The variables considered for accounting for the uncertainty of fire extinguishers are expellant refill quantity and the global warming potential (GWP).

Table 5: SLPL Scope-1: Fire Extinguisher GHG emissions for the reporting year.

Emission Source: Fire Extinguisher Expellant	CO ₂ e Emissions (kg)
Fire Extinguisher (CO ₂ Extinguishing Media) - 2Kg - BC Type - 2 Units	4.40
Fire Extinguisher (CO ₂ Extinguishing Media) - 4.5Kg - BC Type - 3 Units	14.10
Fire Extinguisher (DCP Extinguishing Media) - 2Kg - ABC Type - 3 Units	0.60
Fire Extinguisher (DCP Extinguishing Media) - 4Kg - ABC Type - 3 Units	0.60
Fire Extinguisher (DCP Extinguishing Media) - 6Kg - ABC Type - 4 Units	0.80

Diesel Generator GHG Emissions

There is one diesel generator in the SLPL premises. The GHG emissions for FY (2024-25) are presented in Table 6.

Table 6: SLPL Scope-1: Diesel Generator GHG emissions for the reporting year.

Emission Source: Diesel Generator	CO2e Emissions (kg)
Diesel Generator	1941

Scope-2 Emissions

The results of the GHG emissions for non-renewable energy purchased from the grid are shown in Table 7.

Table 7: SLPL Scope-2: GHG emissions from energy consumed in the reporting year.

Emission Source: Energy Purchase/Consumption	CO2e Emissions (kg)
Non-renewable Energy Purchase from the Grid	67073

Scope-3 Emissions

Category 1 & 2: Purchased goods and Services and Capital Goods

To enumerate emissions from purchased goods and services and capital goods, the following parameters are considered.

- Quantity of purchased goods (Q)
- Purchase cost (P) in INR

- Emission Factor (EF) in KGCO_{2e}/2021USD.¹

The results of the carbon dioxide equivalent emissions for the scope-3 purchased goods and services, and capital goods emissions are shown in the table below.

Table 8: SLPL Scope-3: Purchased goods and services, and capital goods GHG emissions in the reporting year.

Emission Source: Scope-3: Category 1&2	CO _{2e} Emissions (kg)
Purchased/Capital Goods & Services	1938777

Category 3: Fuel and Energy Related Activities

Diesel and petrol are the fuels that are consumed by SLPL. To assess the GHG emissions from fuel-related activities, well-to-tank (WTT) emission factors in KGCO_{2e}/Kg for petrol and diesel were taken and multiplied by the total annual consumption in Kg of these fuels. Table 9 presents the well-to-tank emissions for fuel and energy consumed by SLPL.

Table 9: SLPL Scope-3: Fuel and energy related activities GHG emissions in the reporting year.

Emission Source: Scope-3: Category 3	CO _{2e} Emissions (KgCO _{2e})
Fuel-Related Activities not Included in Scope 1 or 2 – Diesel & Petrol	567
Energy Related Activities not Included in Scope 1 or 2	24295
Total	24862

Category 4: Upstream transportation and distribution

For the emissions from upstream transportation and distribution, the distance travelled by the vehicle, and the emission factors were considered as variables. Table 10 presents the emissions from upstream transportation and distribution.

¹ <https://www.google.com/url?q=https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305&sa=D&source=editors&ust=1703934963432081&usg=AOvVaw3iBauSZTG3K4rDcwFKRCOK>

Table 10: SLPL Scope-3: Upstream transportation and distribution GHG emissions in the reporting year.

Emission Source: Scope-3: Category 4	CO2e Emissions (KgCO2e)
Upstream Transportation & Distribution	24486

Category 5: Waste Generated in Operations

For the seven different waste types identified in the SLPL operations, ghg emissions were enumerated for the waste generated in the operations considering the quantity of waste generated and emission factor of waste type as variables. Based on these variables, the results of the GHG emissions associated with waste generated in operations are shown in the table 11.

Table 11: SLPL Scope-3: Waste generated in operations GHG emissions in the reporting year.

Emission Source: Scope-3: Category 5	CO2e Emissions (KgCO2e)
Waste generated in operations	4589

Category 6: Business Travel

Business travel ghg emissions for SLPL are assessed through the distance-based method by multiplying distance travelled in Km with the distance-based emission factor in KGCO2/Vehicle-Km for transits through roadway, and airway. The results of the business travel GHG emissions are shown in Table 12.

Table 12: SLPL Scope-3: Business travel GHG emissions in the reporting year.

Emission Source: Scope-3: Category 6	CO2e Emissions (KgCO2e)
Business travel	43316.19

Category 7: Employee Commuting

SLPL employees use motorcycles, scooters, autos, and cars as a mode of conveyance to travel to the office. The results of the employee commuting GHG emissions are shown in Table 13.

Table 13: SLPL Scope-3: Employee Commute GHG emissions in the reporting year.

Emission Source: Scope-3: Category 7	CO2e Emissions (KgCO2e)
Employee Commute	25442

Category 8: Upstream Leased Asset Emissions

The results of carbon dioxide equivalent emissions from fire extinguishers, air conditioners, and energy consumed at the SLPL upstream leased assets are presented in Table 14.

Table 14: SLPL Scope-3: Upstream leased asset GHG emissions in the reporting year.

Emission Source: Scope-3: Category 8	CO2e Emissions (KgCO2e)
Upstream Leased Assets – Fire Extinguishers	0.40
Upstream Leased Assets – Air Conditioners	787
Upstream Leased Assets – Electricity Consumption	3688
Total	4476

Category 9: Downstream transportation and distribution

To assess the GHG emissions associated with downstream transportation and distribution, distance travelled by the vehicle, and travel emission factors were considered as variables. The emissions for this category are presented in the table 15.

Table 15: SLPL Scope-3: Downstream transportation and distribution GHG emissions in the reporting year.

Emission Source: Scope-3: Category 9	CO2e Emissions (KgCO2e)
Downstream transportation and distribution	176353

Category : Emission from municipal water supply

To assess the GHG emissions associated with supply of raw water which is a key ingredient to our products, quantity of water consumed were considered as variables. The emissions for this category are presented in the table 16.

Table 16: SLPL Scope-3: Emission from municipal water supply

Emission Source: Scope-3: Category	CO2e Emissions (KgCO2e)
Emission from municipal water supply	1203

Assurance Statement

TUV India was the independent 3rd party engaged in verification and assurance of the enumerated GHG Inventory. The assurance statement is as below:

VERIFICATION STATEMENT

Organization-Level Greenhouse Gas Emissions (ISO 14064-1:2018)

The inventory of Greenhouse Gas emission in FY 2024-25

Schevaran Laboratories Private Limited,
427/B, Hebbal Industrial Area-570016,
Mysuru, Karnataka, India.

The carbon footprint has been verified by TÜV India Pvt. Ltd. in accordance with the requirements of ISO 14064-1:2018 and the GHG Protocol. Based on the application of these standards, the reported greenhouse gas (GHG) emissions were examined for accuracy, completeness, and consistency for the reporting period 01/04/2024 to 31/03/2025, covering Scope 1, Scope 2, and Scope 3 emissions, with a Limited Level of Assurance. Based on the verification activities performed, nothing has come to our attention that causes us to believe that the reported GHG emissions are materially misstated.

- i. Direct emissions (Scope 1): Including emissions from Stationary combustion (Diesel used in DG set), mobile combustion (Petrol consumed in company owned vehicles) and fugitive emissions (Split AC & Package AC, fire extinguishers)
- ii. Indirect emissions (Scope 2): Limited to scope 2 emissions on account of grid electricity import.
- iii. Indirect emissions (Scope 3): Including emissions from Purchased goods & Services, Capital goods, Municipal water consumption, Fuel and Energy Related Activities not Included in Scope 1 or 2, Upstream transport and distribution, Waste generated in operation, Business travels, Downstream transportation and distribution, Employee commuting, Upstream leased assets.

Period	Scope-1 Emissions (tCO ₂ e)	Scope-2 Emissions (tCO ₂ e)	Scope-3 Emissions (tCO ₂ e)
	<i>Direct Emissions</i>	<i>Indirect Emissions</i>	<i>Indirect Emissions</i>
01st April 2024 to 31st March 2025	3.88	67.07	2243.50

Exclusions List

- i. Category 3: Indirect GHG Emissions associated with Client's and Visitor's transportation
- ii. Category 10: Processing of Sold Goods
- iii. Category 11: Use of Sold Products
- iv. Category 12: end-of-life treatment of sold products
- v. Category 13: Downstream Leased Assets
- vi. Category 14: Franchises
- vii. Category 15: Investments

For and on behalf of TUV India Private Limited




Date: 16/03/2026
Place: Mumbai, India
Assurance Statement no: 8124547478

This assurance statement is invalid without annexure 1 of this statement.

Note: This verification is limited to disclose data and does not validate environmental claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization.

Annexure-1

Introduction and Engagement

Schevaran Laboratories Private Limited (hereafter 'SLPL') commissioned TUV India Private Limited (TUVI) to conduct the independent assurance of 'SLPL' GHG emission, which includes "Limited level of assurance" of GHG emissions Scope 1, Scope-2 & Scope-3 for the applied reporting period. SLPL selected the Operational Control approach for its GHG emission protocol primarily to align its reporting with the facilities where it has the direct authority to implement operating policies. This assurance engagement has been conducted with following the methodology & assurance requirements of ISAE 3410 (revised), ISO 14064-1:2018, GHG protocol and requirements of ISO 14064-3 (GHGs) were referred during the verification of 'SLPL' GHG emissions. Verification activities included a remote assessment conducted on 6, 8 and 9 January 2026, followed by an onsite assessment at SLPL's manufacturing site located at Hebbal Industrial Area, Mysuru, India on 27 January 2026. The GHG Inventory Report titled 'SLPL GHG Inventory FY 2024-25' (final version, issued in March 2026) covers SLPL's GHG emission information for the period **01 April 2024 to 31 March 2025**.

This Assurance Statement has been prepared exclusively for SLPL in accordance with the terms of our engagement. We have provided this statement to SLPL's for the sole purpose of demonstrating that SLPL has obtained independent assurance. Our Assurance Statement was designed to address the specific requirements of SLPL, based on its needs at the time of engagement. Accordingly, it should not be considered suitable for use by, or reliance upon, any other party or for any other purpose. Any third party who gains access to this report and chooses to rely on it, does so entirely at their own risk. To the fullest extent permitted by law, TUVI accepts no responsibility or liability to any party other than SLPL in relation to this report.

Management's Responsibility

SLPL management is responsible for the accurate preparation of all information/data disclosures in the GHG spreadsheet in accordance with the criteria stated in the ISO 14064-1 and GHG Protocol. This responsibility includes identifying relevant GHG inventory, monitoring, quality control (QA/ QC) measures for the accuracy of data, data aggregation, calculation, and data disclosure. SLPL is responsible for designing, implementing, and maintaining systems and processes relevant for the preparation of the GHG spreadsheet in such a way that it is free of intended or unintended- material misstatements. This assurance engagement is based on the assumption that the data and the information provided to TUVI are complete and true. TUVI undertook the assurance engagement of the GHG data in accordance with the terms of the contract. SLPL shall not use this statement as a tool to validate social or environmental claims (related to the product, manufacturing process, packaging, disposal of product etc.) and related advertisements. SLPL shall not use the statement to mislead stakeholders or indulge in greenwashing. TUVI expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement. The intended users of this assurance statement are the management of SLPL.

Scope and Boundary

The scope of the assurance includes the verification of the scope 1, scope 2 & scope 3 GHG emissions. In particular, the assurance engagement included the following:

- i. Verification of the application of the input parameters (activity data), associated emission factors, and principles of calculation following the requirements of ISO 14064-1 and GHG protocol,
- ii. Verification of quality of GHG information presented in the GHG spreadsheet over the applied reporting period.

SLPL applies the operational control approach for the consolidation of emissions. The boundary for GHG verification is as below:

- i. Schevaran Laboratories Private Limited, Hebbal Industrial Area, Mysuru Plant, Karnataka, India, Pin-570026.

Limitation and Assumption

This Independent Assurance Statement is limited to the data disclosed to the verification Team and does not endorse any environmental claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. In addition, below limitations are part of the "Limited" Assurance Statement.

- i. Mobile combustion - data for the 'km' travelled for contract vehicles is sourced from google maps where trip-wise primary distance evidence was not available.
- ii. Air Conditioner-Refrigerant leakage rate - a base leakage rate of 4% was used, with an annual increment of 1% as applied in the calculation methodology.
- iii. Purchase goods & services and Capital Goods- annual average USD-INR exchange value was used where spend-based factors required conversion of USD-denominated factors into INR.
- iv. Upstream transportation & distribution-Vehicles which transport raw materials to SLPL from Mysore and Nanjanguda locality are LDV and all others are assumed to be MDV.
- v. Employee Commuting- The number of commute days is assumed to be 6.
- vi. Business Travel-For Road travel, Ola and Uber business travel vehicle types are assumed to be Small Car.
- vii. Downstream transportation & distribution-Vehicles which transport end products from SLPL to Mysore and Nanjanguda locality are LDV and all others are assumed to be MDV.

Our engagement did not include an assessment of the adequacy or effectiveness of SLPL's strategy or management of GHG-related issues. During the assurance process, TUVI did not come across limitations to the scope of the agreed assurance engagement. No external stakeholders were interviewed as a part of this engagement. TUVI disclaims liability for decisions or consequences arising from this assurance statement or from inaccurate data, relying on the completeness and accuracy of information provided by SLPL. The responsibility for the authenticity of the data is confirmed by SLPL. Any reliance placed by any person or third party on disclosed KPI is entirely at their own risk. This assurance statement does not validate any environmental or social claims, nor is it intended to mislead or contribute to greenwashing.

Exclusions List

- i. Category 3: Indirect GHG Emissions associated with Client's and Visitor's transportation
- ii. Category 10: Processing of Sold Goods
- iii. Category 11: Use of Sold Products
- iv. Category 12: end-of-life treatment of sold products
- v. Category 13: Downstream Leased Assets
- vi. Category 14: Franchises
- vii. Category 15: Investments

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, concentrating on verification efforts on the source of GHG emission under scope 1, 2 and Scope 3 of GHG emission. TUVI has verified the statements and claims made in the GHG spreadsheet and assessed the robustness of the underlying data management system, information flow, and controls. In doing so:

- i. Agreement on the assurance level, objectives, criteria, organizational scope, relevance, and materiality thresholds;
- ii. TUVI verified the GHG emission reported in GHG spreadsheet and assessed the robustness of the data management system, information flow, and controls;
- iii. TUVI examined and reviewed the documents, data, and other information made available by SLPL's GHG emission;
- iv. TUVI conducted interviews with key representatives including data owners and decision-makers of SLPL;
- v. TUVI verified sample-based checks of the processes for generating, gathering, and managing the quantitative data and qualitative information included in the spreadsheet for the reporting period;
- vi. Evaluation of the internal quality assurance procedures and results.

The scope of verification comprised of the assessment of reported data, GHG report, excel worksheets, data monitoring spreadsheet, and processes along with exhaustive interviews with members of management (persons responsible for data collection and processing) at SLPL. Data has been provided via the dedicated worksheets which were verified and found consistent with the SLPL submitted records. The below table shows the sources of GHG emission with the emission factor of FY 2024-25 respectively.

Source:

Activity	UoM	Emission Factor (kg CO ₂ e/UoM)	Source
Scope - 1: Direct GHG emissions and removals			
Diesel	liter	2.837	DEFRA 2025 (V 1.0)
R22	kg	1960	IPCC AR6_GHG Protocol, 2024 (Version 2.0)
R32	kg	771	
R410-A	kg	2256	
Motorcycle	km	0.0319	India GHG Programme 2015 (Version 1.0)
LDV (<3.5T)	km	0.307	
Scope - 2: Indirect GHG emissions from imported energy			
Electricity usage	kWh	0.736	CEA Database version 21
Scope - 3: Other indirect GHG emissions			
Bus	km	0.0151	India GHG Programme 2015 (Version 1.0)
Small Car (Petrol)	km	0.111	
Sedan Car (Diesel)	km	0.141	
Bike	km	0.0458	
LDV (<3.5T)	km	0.3070	
MDV (<12T)	km	0.5928	
HDV (>12T)	km	0.7375	
Municipal water treatment	kL	0.15311	DEFRA 2025 (V 1.0)

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Activity	UoM	Emission Factor (kg CO ₂ e/UoM)	Source
Embodied carbon of purchased goods	INR	Various values	US EEIO and NAICS Codes
Embodied carbon of Capital goods	INR	Various values	
Waste disposal	kg	Various values	Warm Model

Action Plan

The following are the opportunities for improvement reported to SLPL,

- Increase Renewable Energy Mix: SLPL can further expand its use of renewable energy to reduce both energy costs and associated greenhouse gas (GHG) emissions.
- SLPL may implement internal audits of GHG disclosure data for periodic verification of emissions.
- SLPL may consider implementing QA/QC measures to improve the accuracy and reliability of GHG data.

Conclusions

The given assertion statement shall be read in conjunction with specific selected GHG source. During the verification nothing has come to our attention (except explicitly stated "Limitation and Assumption") that causes us to believe that the information subject to the limited assurance engagement is not prepared, w.r.t. GHG emission (scope 1, scope 2 & scope 3) in accordance with agreed scope of work.

GHG Emissions: SLPL has reported the following GHG emission for the reporting period¹

Sr. No	Emission source	tCO ₂ e
A. Direct GHG Emissions		
1	Stationary combustion -DG	1.94
2	Fire Extinguishers	0.02
3	Refrigerants (R-22, R-32, R-410A)	1.15
4	Mobile combustion (Company owned vehicles)	0.77
Total direct emissions (A)		3.88
B. Energy Indirect GHG Emissions		
1	Indirect emissions through imports of energy (B)	67.07
Total indirect emissions (B)		67.07
C. Other Indirect GHG Emissions (C)		
1	Category 1- Purchased Goods and Services	1938.78
2	Category 2- Capital Goods	
3	Category 1- Municipal water consumption	1.20
4	Category 3- Fuel and Energy Related Activities not Included in Scope 1 or 2	24.86
5	Category 4- Upstream Transportation and Distribution	24.49
6	Category 5- Waste Generated in Operations	4.59
7	Category 6 -Business Travel	43.32
8	Category 7 -Employee Commuting	25.44
9	Category 8 -Upstream leased assets	4.48
10	Category 9 -Downstream Transportation and distribution	176.35
Total indirect emissions (C)		2243.50

¹The above results are limited to the reported emission categories. Other emission sources are not part of engagement. Please refer section "Exclusions List" of this assurance statement to understand the exclusion GHG categories. Materiality threshold for GHG emissions under this engagement was set at 5% of the reported total emissions, and misstatements below this level were considered not material unless qualitatively significant.

TÜVI did not perform any assurance of procedures on the prospective information, such as targets, expectations, and ambitions. Consequently, TÜVI draws no conclusion on the prospective information. This assurance statement has been prepared in accordance with the terms of our engagement. In accordance to agreed scope of work, the below principles were adhered.

a. Independence

TÜVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. It is confirmed that the Assurance Team is selected to avoid situations of self-interest, self-review, advocacy, and familiarity. The Assessment Team was safeguarded from any type of intimidation.

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b. Quality control

The Assurance Team complies with the Code of Ethics for Professional Accountants issued by the IESBA, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In accordance with International Standard on Quality Control, TÜVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In the context of GHG reporting the following contemporary principles has been observed:

- I. **Relevance:** SLPL has also identified the significant GHG emission under scope-1, scope-2 & Scope-3. The GHG inventory appropriately reflect the GHG emissions and removals of the organization and serve the decision-making needs of the intended users.
- II. **Completeness:** SLPL has included all GHG types required by ISO 14064-1 (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃) that are relevant to its activities. The major GHG is CO₂, the methane and refrigerants are converted into the equivalent GHG emissions by application of the GWP.
- III. **Consistency:** SLPL maintain consistency in the application of methodologies, calculation approaches, and organizational and operational boundaries across reporting years. As the plant operates from a defined site, the boundary conditions remain unchanged unless there is a significant operational change. In the current reporting year, SLPL have updated their emission factors using the latest available sources such as IPCC AR6, India GHG Programme, CCTS (Central Electricity Authority's Carbon Calculation Toolset) emission factors and other regionally appropriate databases for improved regional relevance. This methodological change is transparently documented to ensure continuity and comparability in year-on-year (Y-O-Y) performance assessments.
- IV. **Accuracy:** SLPL applies the precise data and methods to calculate GHG emissions and removals to the extent practically possible. SLPL relies majorly on the billed data to derive its GHG inventory. SLPL's ensures that the results are neither systematically over- nor under-estimated and that decisions based on the data are reliable.
- V. **Transparency:** Through the GHG disclosure, SLPL provides sufficient and clear information to allow intended users to comprehend the basis of quantification and reporting, methods, data sources, and assumptions used and the limitations and uncertainties involved.

TÜV's Competence and Independence

TÜVI is an independent, neutral, third-party providing carbon services, with qualified environmental and Greenhouse gas (GHG) verifier. TÜVI states its independence and impartiality with regard to this assurance engagement. In the reporting year, TÜVI did not work with SLPL on any engagement that could compromise the independence or impartiality of our findings, conclusions. TÜVI was not involved in the preparation of any statements or data included in the spreadsheet/ report, with the exception of this Assurance Statement. TÜVI maintains complete impartiality towards any people interviewed during the assurance engagement. The sole responsibility for the preparation and content of the GHG spreadsheet lies with SLPL. TÜVI did not interact with SLPL or its stakeholders in any prior engagements which could impair the impartiality of the results and recommendations made in this statement.