

# GHG Annexure

## Scope 1

Category	Sub-category	Emission Factor Source	FY23 Emissions (tCO <sub>2</sub> e)
Stationary combustion	Fuel consumed in manufacturing operations	IPCC Guideline for Natural Greenhouse Gas Inventories of 2006	67,202.66

## Scope 2

Category	Sub-category	Emission Factor Source	FY23 Emissions (tCO <sub>2</sub> e)
Emission generated from the purchased electricity	Purchased electricity manufacturing	<p>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. 18) guide (location-based)</p> <p>Australia - National Greenhouse Accounts Factors – August 2021 (<a href="http://industry.gov.au">industry.gov.au</a>)</p> <p>Malaysia - Inception Report: Grid Electricity Emission Factors for Malaysia (<a href="http://mgtc.gov.my">mgtc.gov.my</a>)</p> <p>Israel, South Africa, Romania - IFI Default Grid Factors 2021 v3.1   UNFCCC</p> <p>US - GHG emission calculation tool</p>	352,677.54

## Scope 3

Category	Sub-category	Emission Factor Source	FY23 Emissions (tCO <sub>2</sub> e)
Purchased goods and services	Purchased goods and materials for raw materials, purchased materials	DEFRA – supply chain emission factors for spending on products	182,979.69
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 2022 Emissions Factor Database	99,160.91
Employee commute	Employee commute	<p>India Specific Road Transport Emission Factors, 2015 - WRI - India GHG Programme</p> <p>World Resource Institute (2017) - GHG protocol tool for mobile combustion Version 2.6</p> <p>Calculated EFDB - 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy - Light Duty Vehicle (Passenger Cars) US</p> <p>Calculated EFDB - 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy - Cars - EU3 and later calculated EFDB - 2006 and Revised 1996 IPCC</p> <p>Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy - Light Duty Diesel Vehicle (Passenger Cars) US</p>	20,114.45
Business travel	Air travel	EPA GHG emission methodology	3,794.42

Category	Sub-category	Emission Factor Source	FY23 Emissions (tCO <sub>2</sub> e)
Upstream transportation and distribution	Domestic and international inbound	World Resource Institute (2017)- GHG protocol tool for mobile combustion Version 2.6	7,629.84
Downstream transportation and distribution	Domestic and international outbound	World Resource Institute (2017)- GHG Protocol tool for mobile combustion Version 2.6	38,311.26
Waste generated in operations	Waste disposal	DEFRA 2021 guidelines	5,275.14

## Restatement<sup>101</sup>

- Scope 2 emissions reported for FY22 have undergone a change as a result of updated emission factors released by the Central Electricity Authority, Government of India
- Water withdrawal and consumption reported for water stress areas in FY22 have been modified as a result of a change in the identified water stress areas by The Central Ground Water Board, Government of India
- The reported energy, emissions and water intensity for FY22 has undergone a change due to the addition of revenue of one more site within the scope of the reporting boundary
- Waste numbers restated due to calculation error in previous year
- Scope 3 emissions for FY22 have undergone a change as a result of refining the calculation methodology by using internationally recognised conversion factors.

<sup>101</sup>GRI 2-4