GHG **Emission**

Annual Report FY 2025

> **Reporting period**: April 2024 - March 2025
> **Prepared by**: Sustainable Solutions, Space Matrix

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>TERMINOLOGY

Terms	Definitions
Greenhouse gas (GHG)	A gas that contributes to the greenhouse effect by absorbing infrared radiation, which contributes to Global Warming and climate change.
Global Warming Potential (GWP)	An index that integrates the overall climate impacts of different pollutant emissions in terms of carbon dioxide equivalents.
GHG Protocol Standard	A global standard used for GHG accounting purposes by the organisations
Scope 1 (GHG Emissions the company has direct control over):	These occur from sources owned or controlled by the company. e.g. emissions from combustion in owned or controlled Generators, Boilers, and Vehicles.
Scope 2 (Indirect GHG emissions related to energy demand):	It accounts for GHG emissions from purchased Electricity (grid system or s Diesel Generator set)
Scope 3 (Indirect GHG emissions cover everything which makes business possible):	Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company. Some examples of scope 3 activities are the extraction and production of purchased materials.
Hotspot	A process that accounts for a significant proportion of the GHG inventory. Potential sources for the reduction of emissions.
Activity-based method	The Activity-Based Method calculates greenhouse gas (GHG) emissions using direct activity data (e.g., fuel consumption, energy use) multiplied by relevant emission factors, ensuring higher accuracy in emissions reporting.
Spend-based method	The Spend-Based Method estimates greenhouse gas (GHG) emissions by multiplying the monetary value of purchased goods or services by relevant emission factors, offering a simpler but less precise alternative to activity-based calculations
Location-based Scope 2 emissions	Uses the average emission intensity of the local electricity grid where energy is consumed, reflecting actual grid emissions.
Market-based Scope 2 emissions	Accounts for contractual energy purchases, such as renewable energy certificates (RECs) or supplier-specific emission factors, allowing organisations to report lower emissions if they procure cleaner energy.

>ACRONYMS

CO2	Carbon Dioxide
CO2e	Carbon Dioxide equivalent
CO	Carbon Monoxide
CH4	Methane
N2O	Nitrous Oxide
HFCs	Hydrofluorocarbons
PFCs	Perfluorocarbons
GHG	Greenhouse gas
GWP	Global Warming Potential
IEA	International Energy Agency
US-EPA	United States Environmental Protection Agency
IPCC	Intergovernmental Panel on Climate Change
ADEME	Agence de la transition écologique
UNFCCC	United Nations Framework Convention on Climate Change
IRS	Internal Revenue Service
OECD	Organisation for Economic Co-operation and Development
IFI Default Grid Factors	International Financial Institutions Default Grid Factors
CEA	The Central Electricity Authority
NGEF	National Grid Emission Factor
HFC	Hydrofluorocarbons
DG	Diesel Generator
SBTi	Science-Based Target Initiative
Kg	Kilogram
kWh	Kilowatt Hour
WTT	Well to Tank
T & D	Transmission & Distribution

> DISCLAIMER

This Greenhouse Gas (GHG) emissions report is the property of Space Matrix International Pte Ltd and reflects best practices and accurate results at the time of publication. Space Matrix is committed to transparency and strives to ensure the integrity and reliability of the information presented. However, readers are advised that:

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Citation: This report may be referenced as: *Space Matrix International Pte Ltd, GHG Emissions Report: 2025.*

>ACKNOWLEDGEMENT

We extend our sincere gratitude to our dedicated teams, whose contributions have been invaluable in the preparation of this Greenhouse Gas (GHG) Emission Report. The Sustainability Team has played a pivotal role in ensuring adherence to best practices and fostering environmental stewardship within our organisation. We also recognise the Administrative and Finance Teams, whose diligent efforts in data collection, verification, and reconciliation have ensured the accuracy and integrity of this report. Their meticulous approach to managing operational and financial records has been essential in compiling precise emission data.

This report is a result of the collective dedication and expertise of these teams, reflecting our commitment to environmental responsibility and sustainable development. We thank each contributor for their unwavering support and valuable efforts in advancing our organisation's sustainability initiatives.

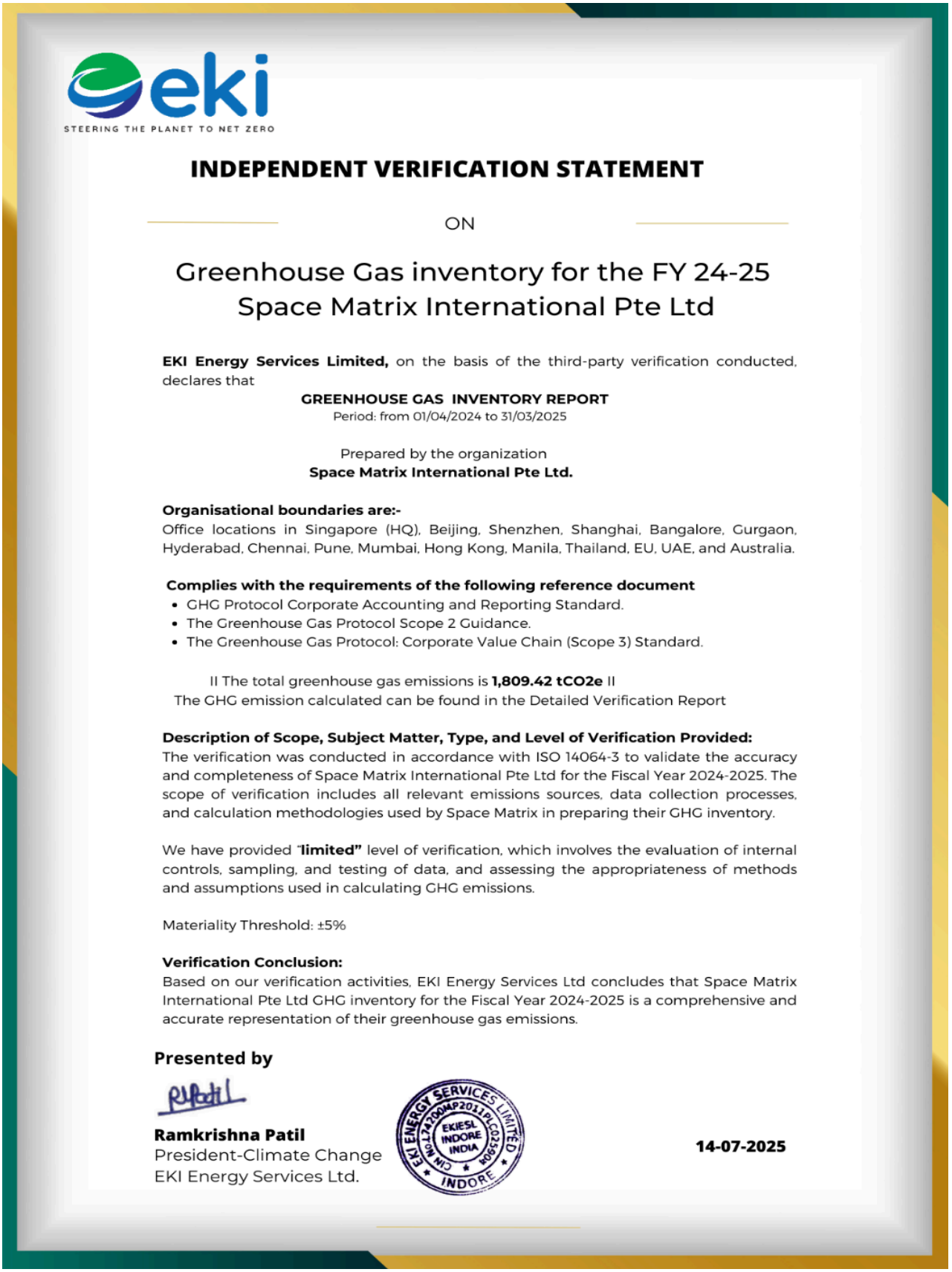
1. **Greenhouse Gas** Emissions Report

1.1. **Verification** statement

This report is the annual greenhouse gas (GHG) emissions inventory and management report for **Space Matrix International Pte Ltd**, covering the measurement period 01st April 2024 to 31 March 2025. Corporate Accounting and Reporting Standard and ISO 14064-1:2018 Specification with Guidance at the Organisation Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.

The inventory report and any GHG assertions are verified by a Program-approved, third-party verifier, **EKI Energy Services Ltd.** *Figure 1.*

Figure 1 INDEPENDENT VERIFICATION STATEMENT FROM EKI ENERGY SERVICES LTD.



eki
STEERING THE PLANET TO NET ZERO

INDEPENDENT VERIFICATION STATEMENT

ON

Greenhouse Gas inventory for the FY 24-25
Space Matrix International Pte Ltd

EKI Energy Services Limited, on the basis of the third-party verification conducted, declares that

GREENHOUSE GAS INVENTORY REPORT
Period: from 01/04/2024 to 31/03/2025

Prepared by the organization
Space Matrix International Pte Ltd.

Organisational boundaries are:-
Office locations in Singapore (HQ), Beijing, Shenzhen, Shanghai, Bangalore, Gurgaon, Hyderabad, Chennai, Pune, Mumbai, Hong Kong, Manila, Thailand, EU, UAE, and Australia.

Complies with the requirements of the following reference document
- GHG Protocol Corporate Accounting and Reporting Standard.
- The Greenhouse Gas Protocol Scope 2 Guidance.
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard.

II The total greenhouse gas emissions is **1,809.42 tCO2e** II
The GHG emission calculated can be found in the Detailed Verification Report

Description of Scope, Subject Matter, Type, and Level of Verification Provided:
The verification was conducted in accordance with ISO 14064-3 to validate the accuracy and completeness of Space Matrix International Pte Ltd for the Fiscal Year 2024-2025. The scope of verification includes all relevant emissions sources, data collection processes, and calculation methodologies used by Space Matrix in preparing their GHG inventory.

We have provided "**limited"** level of verification, which involves the evaluation of internal controls, sampling, and testing of data, and assessing the appropriateness of methods and assumptions used in calculating GHG emissions.

Materiality Threshold: ±5%

Verification Conclusion:
Based on our verification activities, EKI Energy Services Ltd concludes that Space Matrix International Pte Ltd GHG inventory for the Fiscal Year 2024-2025 is a comprehensive and accurate representation of their greenhouse gas emissions.

Presented by

Ramkrishna Patil
President-Climate Change
EKI Energy Services Ltd.

EKI ENERGY SERVICES LIMITED EKIESL INDORE INDIA INDORE

14-07-2025

1.2 Organisation Description

Space Matrix International Pte Ltd is a workplace design consultancy with expertise in workplace design and built projects. We have extensive project experience in over 80 cities and an office presence in sixteen (16) locations, including Singapore (HQ), Beijing, Shenzhen, Shanghai, Bangalore, Gurgaon, Hyderabad, Chennai, Pune, Mumbai, Hong Kong, Manila, Thailand, the EU, the UAE, and Australia.

Founded in 2001, our design practice has evolved into a dynamic, agile 21st-century digital enterprise. This design consultancy specialises in Workplace Strategy, Workplace Design Consultancy, Cost Consultancy, Change Management, Project Management, Sustainability, Technology, Procurement, and AV/MEP Design. We have developed a unique client focus that creates and delivers profitable, sustainable, and future-ready workplace solutions. Our continuing mission aims to continue revolutionising the delivery of design and build services in both Asia and globally. Teamwork, Integrity, and Excellence guide the selection of our clients, the relationships with our business partners, the recruitment of our team members, and the delivery of our services. Our firm has approximately 670+ professionals globally and continues to push the boundaries in workplace transformation & Sustainability.

Sustainability is the key area of focus where Space Matrix is committed to lowering its environmental footprint across its Global operations and analysing the supply chain to reduce its overall emissions to align its existing operational energy efficiency and resource efficiency initiatives. Following our ambition, our short-term and long-term climate targets have been validated by the SBTi in April 2023. As an early adopter of the SBTi climate ambition in the region's workplace design industry, we would like to disclose our GHG emissions and the progress made in our climate journey by publishing this report on our website. Additionally, we intend to participate in the disclosure process of CDP and bring more credibility to our commitment and efforts to achieve the overall objectives of our goals.

This is our 3rd year's annual emission report that includes a comprehensive list of GHG inventory for global operations, including Scope 1, 2, and relevant Scope 3 categories. This showcases our commitments and ambitious target to take responsibility for our actions and reduce our overall emissions for all the locations in the upcoming years.

The current reporting period is April 2024 to March 2025; however, a detailed GHG assessment was done for the reporting period April 2019 - March 2020 to establish the baseline for the organisation. The calculation of GHG Accounting Scope 1, 2, & 3 emissions is performed according to Greenhouse Gas Corporate Value Chain Accounting and reporting standard guidelines provided by the Greenhouse Gas Protocol.

As a committed organisation, we understand the impact that we can create through our design & build services and try to excel in whatever we undertake. One such example is our Sustainability initiative 'RE-SOURCE' through which we aim to handle most of the C&D waste generated in our India projects in a sustainable way. The program is a collaborative approach to streamlining the on-site segregation of different streams of waste and diverting them to different facilities to process and prepare them for repurposing or recycling. This avoids massive amounts of waste going to landfills, thus leading to resource conservation. Additionally, the GHG emissions associated with sourcing new raw materials, transportation, manufacturing of products, etc., will be further avoided.

2. Organisational Boundaries & Consolidation Approach

2.1. GHG emission source inclusions and activity data management

As adapted from the GHG protocol Corporate accounting & reporting standard and the GHG protocol value chain (Scope 3) accounting and reporting standard, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- Direct GHG emissions (Scope 1): GHG emissions from sources that are owned or controlled by the company.

- Indirect GHG emissions (Scope 2): GHG emissions from the generation of purchased electricity consumed by the company.
- Indirect Value Chain GHG emissions (Scope 3): GHG emissions (Categories 1, 3, 5, 6, & 7) that occur because of the activities of the company but occur from sources not owned or controlled by the company.

Table 2 provides details on the categories of emissions included in the GHG emissions inventory, as well as an overview of how activity data were collected for each emissions source.

2.2. Methodology

The GHG Protocol allows two distinct approaches to consolidate GHG emissions: the equity share or the control approach. The control approach is further broken down into a financial or an operational approach. We used an operational control consolidation approach to account for emissions, considering the presence of Space Matrix at all 16 locations globally. which includes all relevant Scope 1,2,3 emissions, further broken down in Table 2. The inventory has been prepared in accordance with the requirements of the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1:2018 Specification with Guidance at the Organisation Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals. The best available data has been captured to calculate the emission data concerning the latest emission factors available in the industry, sourced from credible sources.

3. GHG Emission Calculation

3.1. Scope of Activities

Following the Comprehensive GHG accounting framework, ***Table 1*** provides an overview of the covered scopes for **Space Matrix International Pte Limited**.

Table 1: Overview of Scope 1, 2, & 3

GHG Emissions Coverage				
Emission Sources	**Emissions identified**	**Emissions reported**	**Explanation**	**Calculation Method Used**
Scope 1: Direct Emissions				
Mobile Combustion	Emissions from company-owned vehicles	Diesel consumption in the company-owned car	Included all the relevant emission sources	Fuel-based method
Stationary Combustion	Emissions associated with Electricity Generation	Diesel consumption in the generation of electricity through a generator	Included all the relevant emission sources	Fuel-based method
Fugitive Emission	Fire Extinguishers, etc.	Fire Extinguisher refilling data is included	Annual Fire Extinguishers refilling emissions data	Refiling data
	Emissions from AC refilling,	Excluded from the scope	No refilling was done for HVAC units in the reporting year.	NA
Scope 2: Indirect Emissions				

Purchased energy from shared Diesel generator (DG)	Emissions from purchased electricity via a shared diesel generator	Emissions from purchased electricity via a shared diesel generator	Included all the relevant emission sources	Actual consumption data
Emissions from Purchased/Acquired Electricity	Emissions from purchased electricity	Emissions from purchased electricity	Included all the relevant emission sources	Actual consumption data
Scope 3: Value Chain Emissions				
Category 1: Purchased Goods and Services	Emissions from purchased goods and services in the reporting year	Emissions from the purchase of Printing paper, Other office consumables, Cleaning chemicals, 3rd party services (security, housekeeping), IT-related office devices	Included all the relevant emission sources	Spend-based method
Category 2: Capital Goods	Emissions from capital goods	Emissions from purchased machinery	Excluded	NA
Category 3: Fuel and energy-related activities	Cradle to gate emission of electricity generation, emission from the extraction, processing, and transportation of fuel	Upstream emission from diesel / upstream electricity generation/ Electricity after T&D loss	Included all the relevant emission sources	Average data method
Category 4: Upstream Transportation and Distribution	Emissions from upstream transportation of goods, e.g., Incoming courier, etc.	Emissions from upstream transportation of goods, e.g., Spare parts, consumables, etc.	Excluded	NA
Category 5: Waste Generated in Operations	Emission for waste disposal by an Authorised third party	Emissions from waste generated in operations (Plastic, E-waste, wet and dry waste, etc.)	Included all the relevant emission sources	Waste-type specific method
Category 6: Business Travel	Emissions from air travel, road travel, and emissions from employees	Emissions from air travel, road travel,	Include all the relevant emission sources	Hybrid method
Category 7: Employee Commute	Emissions from employee commute to and from workplace, and work-from-home emissions	Emissions from employee commutes and work from home	Include all the relevant emission sources & data collected through the survey	Distance-based method
Category 8: Upstream Leased Assets	Fuel & energy-related activities (not included in Scope 1 & 2)	Electricity consumption of the co-working space	Included in Scope 2	NA
Category 9: Downstream Transportation and Distribution	None	There is no emission source under this category	NA	NA

Category 10: Processing of sold products	None	There is no emission source under this category	NA	NA
Category 11: Use of sold products	None	There is no emission source under this category	NA	NA
Category 12: End-of-life treatment of sold products	None	There is no emission source under this category	NA	NA
Category 13: Downstream Leased Assets	None	There is no emission source under this category	NA	NA
Category 14: Franchises	None	There is no emission source under this category	NA	NA
Category 15: Investments	None	There is no emission source under this category	NA	NA

3.2. **GHG Emissions** Inventory Results

GHG inventory is an iterative process. Emission factors and methodologies are updated periodically to reflect best practices and the most current available data. An important step in the process is verifying that one is using the most current emission factors and that the selected methodologies are still the best fit for the organisation. The report consists of emission data from Scope 1, 2 & 3 for all 16 site activities and consumed resources. We have reported all the relevant Scope 3 categories with the available information transparently. ***Table 1*** represents emission data for FY 2020 (base year) and FY 2024, considering Scope 1,2 & 3 emissions. The base year has been considered pre-COVID to give a realistic approach for data comparison.

Table 2 GHG Inventory FY 2025

GHG Inventory FY 2025			
Scope	Emission Sources	Tonne-CO2e	%
Scope 1 (Direct Emissions)	Stationary - Diesel oil for DG set	1.88	0.10%
	Mobile - Fuels for company-owned vehicles	9.1	0.50%
	Fugitive - CO2-based fire extinguisher	0.25	0.01%
	Scope 1 Total	11.27	0.62%
Scope 2 (Indirect Emissions)	Purchased grid electricity (Market-based)	291.32	16.10%
	Purchased grid electricity (Location-based)	417.7	
	Purchased off-grid electricity (Shared DG set)	4.45	0.25%
	Scope 2 Total	295.77	16.35%
Scope 3 (Value chain Emissions)	Category 1: Purchased goods (Paper, Water, 3rd Party Housekeeping, Security services)	123.60	6.83%
	Category 3: Fuel and energy-related activities (Electricity)	98.93	5.47%
	Category 5: Waste Generated in Operations (Wet/Dry/e-waste)	12.54	0.69%
	Category 6: Business Travel (Air/Uber/Lystloc)	772.37	42.69%
	Category 7: Employee Commute	494.93	27.35%

Scope 3 Total	1,502.38	83.03%
Note: in tonnes CO2-equivalent	1,809.42	100%

3.3. Location/Market-specific Emissions

Following the comparison of **FY 2025, *Table 3*** highlights the breakdown of **FY 2025** GHG emissions contribution of Scope 2, & 3 for 16 locations operated/leased by Space Matrix.

Table 3 Location/Market-Specific GHG Emissions breakdown for FY 2025 (in tCO2e)

Locations	kWh/Year	Scope 2 Generation of Electricity (Location-based)	Generation of Electricity (Market-based)
Bangalore (Green Power)	173949	126.5	0
Chennai	39621	28.8	28.8
Gurgaon	53699	39	39
Hyderabad	11003	8	8
Mumbai	52654	38.3	38.3
Pune	25301	18.4	18.4
Bangkok: Thailand	13491	7.1	7.1
Hong Kong	1927	1.3	1.3
Manila: Philippines	53964	36.8	36.8
Beijing: China	1927	1.3	1.3
Shenzhen: China	3855	2.5	2.5
Shanghai: China	71310	47.1	47.1
Singapore	122982	61.8	61.8
USA, AUS, EU, UAE	2130.9	0.8	0.8
Total	**627813.9**	**417.7**	**291.2**

4. **SBTi** Target

4.1. **Target** Description

The Science-Based Targets Initiative (SBTi) is a global body enabling businesses to set ambitious emissions reduction targets in line with the latest climate science. It is focused on accelerating companies across the world to halve emissions before 2030 and achieve net-zero emissions before 2050.

The commitment is focused on reducing Scope 1 and Scope 2 GHG emissions by 46% by 2030 from a 2019 base year and measuring and reducing its Scope 3 emissions. **Space Matrix International Pte Ltd** commits to reducing scope 1+2+3 emissions by 90% by 2050 from a 2019 base year.

The SBTi has validated Space Matrix's near-term science-based emissions reduction target.

Space Matrix has also committed to setting long-term emissions reduction targets with the SBTi in line with reaching Net Zero by 2050. This is published on the SBTi webpage, and the readers of the report can refer to our climate targets by clicking on the link below

https://sciencebasedtargets.org/companies-taking-action; look for 'Space Matrix International Pte Ltd' to know more about our climate Target.

4.2. **Substantial emission variations** and changes in Target

There are no variations or changes in the target. We intend to relook at the target in the coming year when we observe some changes made to the GHG accounting standards, and adoption of regulatory frameworks in the Target setting methodologies by the SBTi [if any].

Compared to the base year data, the data collection process has improved with a general understanding of the units of each inventory item, the importance of data management, our focus on resource consumption, etc., among the stakeholders. By understanding the stakeholder requirements and organisation structure, consistency of the data collection process and emission calculation are the major areas of improvement.

Scope 1 and scope 2 are the key areas of improvement where Space Matrix focuses on reduction targets instead of offset schemes. Our higher ambition to achieve this goal is to build confidence for external and internal stakeholders, in addition to inviting young talent towards the growth of the organisation.

Currently, the company is not dealing with large amounts of goods within its operational boundary, considering the end of life of those products. The range of Scope 3 is limited to relevant categories for our organisational activities as listed under ***section 3.2***. We have worked with the latest version of secondary inventory location-specific data to avoid uncertainty during the emission calculation process.

From the FY24 emission analysis, we realised the impact of an accurate and granular data collection process on the Scope 3 emission categories, specifically the Business Air travel, Employee commuting, and Purchased

goods & services, which have been the hotspots for us. We collaborated with our service providers to get the activity & spend data along with the latest emission factors that resulted in a considerable reduction in the emissions. The industry is maturing with collaboration from other industries concerning the Emission factors (Secondary data) and experiencing technological advancements in the features of the available tools and solutions. In the upcoming year, Space Matrix will aspire to automate and streamline the data collection process to refine the GHG accounting process for all the scopes.

5. **Actions towards** meeting SBTs

Considering the past years of experience in analysing the Space Matrix's emission sources and their complexity, we have documented all the takeaways and challenges to improve the process. Our stakeholders are very keen on contributing their efforts during the process of GHG emission calculation. We are utilising the expertise of our in-house team to reduce our operational energy demand. All the responsible stakeholders have contributed to this journey.

The sustainability team is responsible for focusing on the data collection process and identifying challenges with stakeholders to maintain the consistency and quality of the data. Frequent monitoring of the data to evaluate the emission results and discussing the areas concerning the reduction strategies with stakeholders have been the key areas of focus for the sustainability team to have more precise and actionable data.

We have worked towards collecting the data on Facilities performance to identify possible areas of improvement- maintenance reports, physical inspections, feedback from the users, etc. This helps to devise the best possible strategies to reduce Scope 1 & Scope 2 emissions.

We also looked at sourcing renewable sources of energy for our premises - on-site and off-site sources. Additionally, we are exploring options to purchase Green Power from the Electricity supply companies wherever it's available. As a result, some of our offices are being considered for retrofits, focusing on improving the energy efficiency through :

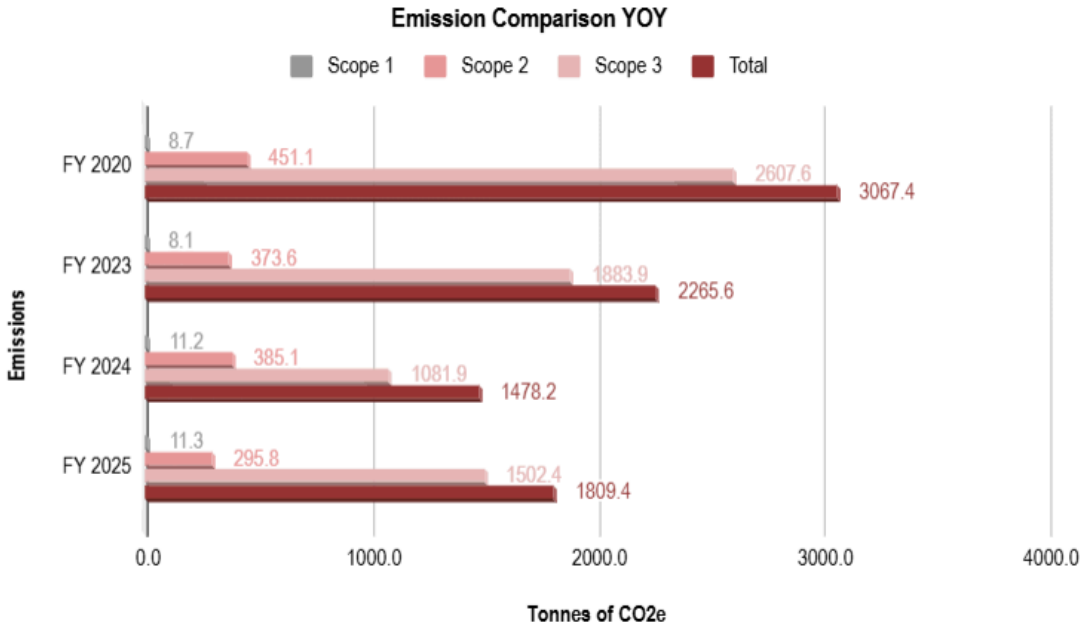
- Decreased Lighting Power Density [LPD W/SF],
- Integration of occupancy/daylight sensors wherever feasible,
- HVAC Systems
- On-site Renewable Energy Systems

Also, we are committed to enhancing the employee experiences and well-being by working on comfort parameters such as Lighting Quality, Acoustics, Daylight utility, Thermal comfort, Ergonomics, Indoor Air Quality, etc.

Implementing such strategies will help us to make considerable progress in our Climate journey, which is our primary motto, and all efforts will be taken to reach the goals year on year.

Further to the streamlining of the data collection process, the sustainability team has been vigilant about all of our actions and impacts. This helps in building a stronger pathway towards our Climate goals. *Figure 2* represents the Scope 1, 2, & 3 emissions trends.

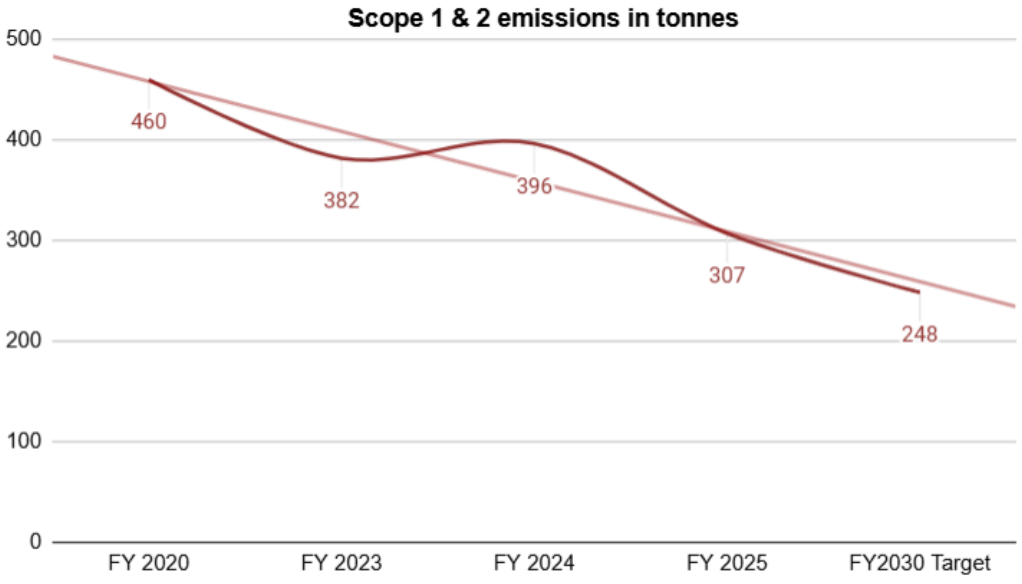
Figure 2 GHG emission trend FY 2020-2025



6. Our Journey with GHG Inventory

We have started our climate journey by calculating base year data (FY 2020) to achieve our climate commitment of short-term goal by 2030 and long-term goal by 2050 or earlier. With the GHG accounting process, we have analysed the potential sources to improve and reduce our different sources of emissions compared to the FY 2024 data. The emission reduction trend of Scope 1 & 2 is highlighted in *Figure 3*.

Figure 3 Scope 1 & 2 trend



6.1 **Scope 1: Direct Emissions** – Stationary and Mobile Sources

Our **Scope 1** emissions primarily stem from fuel combustion associated with energy consumption at our facilities and company-owned vehicles. Recognising this as a core emissions hotspot, we are working on operational-level efficiency upgrades. These include evaluating cleaner alternatives to conventional fuels and ensuring meticulous tracking and reporting of fuel consumption. As part of our journey toward accurate data collection, we began by mapping internal activities that contribute to direct emissions. The sustainability team collaborated closely with the admin to implement data capture templates for recording fuel usage and verifying invoice-backed sources. Regular briefings were conducted to train stakeholders on distinguishing direct emissions sources and avoiding misclassification.

6.2. **Scope 2** - Indirect Emissions

Electricity consumption represents a significant portion of our emissions. In analysing our **Scope 2** profile, location-based and market-based methods were explored to benchmark our electricity-related impacts. We have initiated a transition plan to procure energy from greener sources while upgrading internal systems to improve energy efficiency. A key step in our journey was identifying data gaps in electricity consumption data from co-working spaces. We addressed these by standardising formats across locations and incorporating conversion factors appropriate to each region.

6.3. **Scope 3: Value Chain Emissions** – A Landscape of Complexity and Opportunity

Scope 3 presents the most dynamic and challenging landscape for us as a medium-sized enterprise. Our analysis highlighted hotspots in categories such as Purchased Goods and Services, Business Travel, and Employee Commute. Given the distributed nature of these activities, our strategy focused on developing a stakeholder-inclusive framework.

6.3.1. **Journey Towards** Data Collection

We designed Excel-based templates tailored for non-technical users, encouraging them to provide structured data inputs. Emission factors were mapped to activity data using open-source databases, and stakeholder responsibilities were clarified through a defined accountability matrix.

6.3.2. **Filling** the Gaps

We addressed this by applying region-specific open-source factors, documenting all assumptions, and committing to refining the dataset as reporting matures. This improved completeness and comparability across locations.

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9. CO2, CH4, and N2O emissions data for highway vehicles are from Table 2-13 of the EPA (2024) Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990–2022.
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12. Cradle-to-gate, EF according to the ISO 14040/14044 standards, limited to the analysis of greenhouse gas (GHG) emissions, Kg CO2e;
13. UK Government GHG Conversion Factors for Company Reporting
14. India GHG Program India-specific Road transport emission factors-2015
15. U.S. EPA, Office of Resource Conservation and Recovery (December 2023) Documentation for Greenhouse Gas Emission and Energy Factors used in the Waste Reduction Model (WARM). Factors from tables provided in the Management Practices Chapters and Background Chapters.

>ANNEXURE

Table 4 GHG Inventory Scope

GHG emission sources included in the inventory					
GHG emission source	**GHG emissions Scope**	**Data source unit**		**Emission Factor sources**	**Uncertainty (description)**
Owned car - Petrol <2000 cc (India), Two-owned car - Petrol <2000 cc (Shanghai: China)	Scope 1	Petrol Fuel claim bills submitted by the admin team	Litres	"Federal Register EPA; 40 CFR Part 98; e-CFR, (see link below). Table C-1 (78 FR 71950, Nov. 29, 2013, as amended at 81 FR 89252, Dec. 9, 2016)" https://www.ecfr.gov/current/title-40/chapter-I/subchapter-C/part-98	It is assumed that 100% of the fuel consumption claims have been considered for the duration of the reporting period.
Diesel consumption in the generation of electricity (India)	Scope 1	Diesel Fuel claim bills submitted by the admin team	Litres	"Federal Register EPA; 40 CFR Part 98; e-CFR, (see link below). Table C-1 (78 FR 71950, Nov. 29, 2013, as amended at 81 FR 89252, Dec. 9, 2016)" https://www.ecfr.gov/current/title-40/chapter-I/subchapter-C/part-98	It is assumed that 100% of the fuel consumption claims have been considered for the duration of the reporting period.
Fugitive emissions of the Fire extinguisher system (Global)	Scope 1	Fire Extinguisher refilling data from the suppliers	Kg CO2	Kyoto protocol products, IPCC, AR5, UK Government GHG Conversion Factors for Company Reporting	It is assumed that 100% of the refilling data has been considered for the duration of the reporting period.
Electricity purchased from the Grid (Global)	Scope 2	Monthly bills are collected from the admin team from all 16 offices globally	kWh	CaDI (2024) Greenhouse Gas Emissions Factors for International Grid Electricity (calculated from fuel mix). Available at: www.carbondi.com	It is assumed that 100% of accurate electricity consumption data has been collected for the duration of the reporting year.
Electricity purchased from a shared Diesel generator (India)	Scope 2	Monthly bills are collected from the admin team (Bills received from the base builder)	kWh	https://www.researchgate.net/publication/235458666_Estimation_of_Carbon_Footprints_from_Diesel_Generator_Emissions	It is assumed that 100% of accurate electricity production via DG has been collected for the duration of the reporting year.
Wet & Dry waste generation/disposal in operations (Global)	Scope 3	Wet & dry waste generated at all the offices was estimated via an	Kg	U.S. EPA, Office of Resource Conservation and Recovery (December 2023) Documentation for Greenhouse Gas Emission and Energy Factors used in the Waste Reduction Model (WARM). Factors from tables provided in the	Wet & dry waste has been measured daily across India offices. With the benchmark calculation, the waste generated has been calculated for global locations.

GHG emission sources included in the inventory					
		internal formula.		Management Practices Chapters and Background Chapters.	
E-waste generation/disposal in operation (India)	Scope 3	E-waste is generated from discarded IT equipment.	Kg	U.S. EPA, Office of Resource Conservation and Recovery (December 2023) Documentation for Greenhouse Gas Emission and Energy Factors used in the Waste Reduction Model (WARM). Factors from tables provided in the Management Practices Chapters and Background Chapters.	It is assumed that 100% of the e-waste generated is considered and recycled through authorised recyclers.
Business Air travel	Scope 3	Domestic & international business-related air travel data from travel partners.	Km/INR/USD/SGD	Supplier-specific data	It is assumed that the data source represents a complete and accurate account of all air travel Activity. The organisation has a Travel policy that all employees must book via the company travel provider.
Business travel via Taxi/cab	Scope 3	Data from Uber & Lystloc travel partner Taxi/cab bookings	Km	Supplier-specific data	It is assumed that the data source represents a complete and accurate account of all air travel Activity. The organisation has a Travel policy that all employees must book via the company travel provider.
Employee commutes via Car/2-wheeler/public transport	Scope 3	Data collected via employee commute survey.	Km	UK Government GHG Conversion Factors for Company Reporting India GHG Program India-specific Road transport emission factors-2015	Based on the survey responses received from all the employees. It's assumed that data sources represent 100% of the employee commute data globally. Which represents all the different types of travel modes (car, 2-wheeler, public transport)
Purchased goods (printing paper, water, office supplies, & cleaning supplies)	Scope 3	Annual spending data towards purchases	INR/USD	Cradle-to-gate, EF according to the ISO 14040/14044 standards, limited to the analysis of greenhouse gas (GHG) emissions, Kg CO2e; https://www.sciencedirect.com/science/article/abs/pii/S0959652611004409?via%3Dihub UK Government GHG Conversion Factors for Company Reporting	Based on annual spending towards the purchase of goods, 100% of the data collected and considered for the reporting.
Purchased goods (3rd party services)	Scope 3	Annual spending data towards purchases	INR/USD	U.S. EPA Office of Research and Development (ORD), April 20, 2023, https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305	Based on annual spending towards the purchase of 3rd party services like housekeeping, IT devices, & security, 100% of the data collected and considered for the reporting.

GHG emission sources included in the inventory					
Upstream emission of Energy Cradle to gate emission of electricity generation, emission from extraction, processing, and transportation.	Scope 3	upstream electricity generation/ Electricity after T&D loss/ WTT	kWh	CaDI (2024) Greenhouse Gas Emissions Factors for International Grid Electricity (calculated from fuel mix). Available at: www.carbondi.com	It is assumed that 100% of accurate electricity consumption data has been collected for the duration of the reporting year.