BARGAIN TECHNOLOGIES PVT. LTD

PAS2060
QUALIFYING EXPLANATORY STATEMENT

INTRODUCTION

This document presents the Qualifying Explanatory Statements (QES) to demonstrate that Bargain Technologies Pvt. Ltd. has achieved carbon neutrality for its Guwahati Office operations for the period of 1 April 2022 to 31 March 2023 and is also committing to maintaining carbon neutrality for the period of 1 April 2023 to 31 March 2024, in accordance with PAS2060:2014 standard.

This QES provides details on our carbon footprint and how we calculated it, our carbon footprint management plan covering our emission reduction initiatives, and the carbon offset process we used to achieve carbon neutrality.

Table 1: General Information:

Table B.1 – Checklist for QES supporting declaration of commitment to carbon neutrality	
1) Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating and maintaining the declaration.	Abhishek Chakraborty Bikash Chetry Sanjoy Khan Choudhary Varsha S. Chakravarty Zeenat Arman
2) Identify the entity responsible for making the declaration.	Bargain Technologies Private Limited
3) Identify the subject of the declaration.	Guwahati operations (Bargain Technologies) 1. Block A- Near Punjab National Bank, Opposite Airtel Office (Below Six mile Flyover) Six Mile, Guwahati, 781022 2. Block B, Durga Bhawan,Sanjog Path, P.S Dispur, Khanapara, Near SBI Substaff, Ward No - 31, Six Mile Guwahati – 781022
4) Explain the rationale for the selection of the subject. (The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject demonstrate that they are not intentionally excluding their most significant GHG emissions (or can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so).	Climate change is a global phenomenon and so reporting the GHG emissions is important. . Accordingly, our boundary for Scope 1 and Scope 2 emissions are drawn based on operational control. We have used Guwahati location Block A and Block B as majority of the workforce are working from Guwahati location and all the operations are carried out from here.
5) Define the boundaries of the subject.	We have used Guwahati location as the operational boundary of the subject
6) Identify all characteristics (purposes, objectives or functionality) inherent to that subject.	We are looking for carbon neutrality and for this we have accounted for scope 1, 2 and 3 emissions. We are looking to reduce carbon emissions and the same has been discussed in the carbon management plan.
7) Identify and take into consideration all activities material to the fulfillment, achievement or delivery of the purposes, objectives or functionality of the subject.	Major sources of emissions like purchased electricity, capital goods, DG set; employee commute are reported.
8) Select which of the 3 options within PAS 2060 you intend to follow.	Independent Third Party Certificate
9) Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status.	31st March 2024 (For FY 23-24); 1st April 2023-31st March 2024

10) Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	The Greenhouse Gas Protocol: A corporate accounting and Reporting Standard
11) Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.	This is an internationally accepted standard for the corporate reporting
12) Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	The selected methodology was applied in accordance with provisions and the principles set out in PAS 2060
13) Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets. a) All greenhouse gases shall be included and converted into tCO2e b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint. d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with scope 3 emissions) these shall be determined in a manner that precludes underestimation. e) Scope 1, 2 or 3 emission source estimated to be more that 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.) f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject. g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions. h) Any exclusion and the reason for that exclusion shall be documented.	Direct GHG Emissions (Scope 1): from sources that are owned or controlled by Bargain Technologies. - 2.4892 tCO2e Energy Indirect GHG Emissions (Scope 2): from generation of purchased electricity consumed by Bargain Technologies. - 0.04456944 tCO2e Other Indirect GHG Emissions (Scope 3): Emissions that occur as a consequence of the activities of Bargain Technologies but occur from sources not owned or controlled by Bargain Technologies.

14) Where the subject is an organization/company or part thereof, ensure that: a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it and operated by the organization). It will be important to ensure claims are credible – so and operated by the organization). It will be important to ensure claims are credible – so outsources its carbon intensive activities, then this needs to be documented. b) Either the equity share or control approach has been used to define which GHG emissions are included. Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.	a) We have excluded offices other than Guwahati as all the operations are carried out from this location. b)Operational Control Approach - We have accounted for 100 percent of the GHG Emissions from operations over which we have control. We have not accounted for GHG emissions from operations in which it owns an interest but has no control.
15) Identify if the subject is part of an organization or a specific site or location, and treat it as a discrete operation with its own purpose, objectives and functionality.	**Purpose** : We have chosen Guwahati as majority of the workforce is working here and operations are carried out from Guwahati **Objective** :We are looking for carbon neutrality and for this we have accounted for scope 1, 2 and 3 emissions. We are looking to reduce carbon emissions and the same has been discussed in the carbon management plan.
16) Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).	Bargain Technologies Private Limited is a product based service company. Our products are service based . The four main products are : Vantage Rewards and Recognition; Vantage Perks, Vantage Pulse and Vantage Fit. We have included all Scope 3 emissions- Emissions from goods & services purchased;Emissions from Business Travels (Air Travel),Emissions from Employee Commute;Emissions from paper wastes (Tissue paper, paper cups, A4 papers etc);Emissions from Canteen LPG use for cooking (by the catering vendor);Upstream Transportation & Distribution;Data Centres.

17) Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. (The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.	We collected primary data from invoices for diesel, petrol, AC refrigerants, electricity usage, and LPG, along with flight records and employee commuting details collected through questionnaire surveys. We applied emission factors from the Defra sheet and India GHG program, an international standard, for petrol, diesel, AC refrigerants, and LPG. For electricity, we used the Government of India-approved standard. Secondary data was used for Scope 3 emissions like outsourced services and paper waste, with Defra sheet used for emission factors. Data centers' emissions were derived from their invoices and calculated via a specific website link mentioned along with the calculations. Overall, we assessed Scope 1, 2, and 3 emissions following accepted standards to estimate our carbon footprint.
18) Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	1. Payroll has been excluded, as the Laptop is used by only 1 Person and the total emission is less than 1% from it 2. Employee road commute to Airport has been excluded, as the data for the same is not available and the commute distance is not much
19) Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)	No assumptions have been made . All calculations are made on the basis of actual bills.
20) Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. (The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g.carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)).	Scope 1 and Scope 2 emission calculations are based on primary data and hence there are no uncertainties. Scope 3 emission calculation involves an inherent uncertainty because of the various secondary data and assumptions used. These uncertainties have been mitigated by a consistently conservative approach in the calculations.

21) Document carbon footprint management plan: a) Make a statement of commitment to carbon neutrality for the defined subject. b) Set timescales for achieving carbon neutrality for the defined subject. c) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period. d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions. e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	To be updated after offsets purchase
22) Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.	NA
23) Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event whether or not the expected minimisation in emissions has been achieved.takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved.	NA
24) For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historic reductions), confirm: • the period from which these reductions are to be included; • that the required data is available and that calculations have been undertaken using the same methodology throughout; • that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction.	NA
25) Record the number of times that the declaration of	NA

commitment has been renewed without declaration of achievement.	
26) Specify the type of conformity assessment: a) independent third party certification; b) other party validation; c) self-validation.	Independent third party certification
27) Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organizations.	
28) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	
29) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	
30) Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	

Table B.2 – Checklist for QES supporting declaration of achievement of carbon neutrality

Sl no		
1	Define standard and methodology used to determine its GHG emissions reduction.	This emissions report has been prepared and written in accordance with the principles set out by the International Standards Organization (ISO) for the quantification and reporting of GHG emissions and reductions (ISO 14064-1:2012.In order to quantify the GHG emissions, we have selected and used quantification methodology that reasonably minimizes uncertainty and yields accurate, consistent and reproducible results.
2	Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	The methodology was applied in accordance with its provisions and the principles set out in PAS 2060.
3	Provide justification for the selection of the methodologies chosen to quantify reductionsin the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. (The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).	In the first year there is no Carbon Reduction Plan. Next year we are going to present.
4	Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	There is no CO2 reduction because it is the first year.
5	Ensure that there has been no change to the definition of the subject.(The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject	We are defining the subject for the first time hence no change

	occurs, the sequence shall be re-started on the basis of a newly defined subject.)	
6	Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service).	NA
7	State the baseline/qualification date.	1st April 2022/ 31st March 2023
8	Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	NA
9	Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	After buying offset we will provide
10	Select and document the standard and methodology used to achieve carbon offset.	After buying offset
11	Confirm that: a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere. b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting). c) Carbon offsets are verified by an independent third party verifier. d) Credits from Carbon offset projects are only issued after the emission reduction has taken place. e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement. f) Provision for event related option of 36 months to be added here. g) Credits from Carbon offset projects are supported by publically available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification	After buying offset

	procedures. h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	
12	Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits are generated including:	After buying offset
	a) Which GHG emissions have been offset.	After buying offset
	b)The actual amount of carbon offset.	After buying offset
	c)The type of credits and projects involved.	After buying offset
	d) The number and type of carbon credits used and the time period over which the credits have been generated.	After buying offset
	e)For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	After buying offset
	f)Information regarding the retirement/cancellation of carbon credits to to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	After buying offset
13	Specify the type of conformity assessment:	Independent Third Party certification
	a) independent third party certification;	
	b)other party validation;	
	c) self-validation.	
14	Include statements of validation where declaration of achievement of carbon neutrality are validated by a third party certifier or second party organizations.	
15	Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	Date of sign by CEO
16	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	

QUANTIFICATION OF CARBON FOOTPRINT

Bargain Technologies has accounted its GHG emissions as per the Greenhouse Gas Protocol, the most widely used accounting standard, and the materiality and boundary definitions adopted by Bargain Technologies. We used an operational control approach to define boundaries to account for our GHG emissions.

In accordance with the boundary definition, the subject includes office in Guwahati location.

Table 2 – Bargain Technologies Carbon footprint for Carbon Neutrality

PAS 2060 Requirement	Bargain Technologies' response
Standard:	**Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard**
Emissions covered	**Scope 1, Scope 2, and Scope 3**
Scope 1 (tCO_2e)	**2.4892 (2.5)**
Scope 2 (tCO_2e)	**44.56944 (44)**
Scope 3 (tCO_2e)	**61.58**
Total (tCO_2e)	**108.64 tCO2e**

Data sources for carbon footprint calculation

Scope 1 and 2 emissions**:** Primary data collected directly within the subject boundary have been used wherever available. Scope 1 and Scope 2 emissions have been calculated from primary data.

Regionally and nationally available emission factors were used as secondary data wherever available. Where such emission factors were not available, the emission factor from IPCC and/or DEFRA were used.

Scope 3 emissions: A combination of primary data, secondary data, and several assumptions have been used to calculate Scope 3 emissions.

Uncertainty

The possible areas of uncertainties have been identified based on the method of estimation/calculation, measurement, aggregation, and assumptions.

For Bargain Technologies' Scope 1 and Scope 2 emission calculations are based on primary data and hence there are no uncertainties.

Scope 3 emission calculation involves an inherent uncertainty because of the various secondary data and assumptions used. These uncertainties have been mitigated by a consistently conservative approach in the calculations.

Exclusions

Greenhouse gasses and emission sources with exclusions if any, are provided in Annexures 1

Carbon Management Plan:

Bargain Technology is committed to reducing its carbon footprint. The management of greenhouse gas emissions is an important element of this commitment.

For the first year of the Carbon Management Plan (2023-24) we are aiming to reduce our carbon footprint by tree plantation.

Carbon Reduction through Tree Plantation

Tree plantation is a well-recognized method for carbon Reduction. It involves the planting of trees to absorb CO2 from the atmosphere. We will focus on selecting tree species that are known for their high rates of carbon sequestration and are appropriate for the local climate and ecology.

Tree Plantation Implementation Strategy

We will locate suitable areas for tree plantation, considering land availability, soil quality, and local ecological conditions. Where possible, we will prioritize the use of our own properties. We will also engage with local communities and municipalities to identify potential public spaces where tree plantation initiatives could be implemented.

Stakeholder Engagement

Our employees are key stakeholders in this initiative. We will involve them in tree planting activities, creating a sense of ownership and engagement. Additionally, we will engage with local communities, non-profit organizations, and local government to garner support and participation in our tree plantation initiatives.

Monitoring and Reporting

We will monitor the growth and health of the planted trees using established forestry practices. We will calculate the amount of carbon sequestered by the trees using established scientific methodologies. These results will be reported annually and compared against our baseline carbon emissions to measure our progress.

Future Goals

At the end of the first year, we will review the effectiveness of the tree plantation program. Based on this review, we will set new goals for the second year, which may include expanding the tree plantation program, implementing additional carbon reduction initiatives, or adjusting our tree planting strategy.

Conclusion

Through this tree plantation-focused CMP, we aim to take responsibility for our carbon emissions and contribute to a more sustainable future. We believe that this plan not only reduces our carbon footprint but also enhances our relationship with the local community and increases the environmental awareness of our employees.

Quantification Methodology

The quantification methodology selected for this report aims to minimize uncertainty and generate accurate, consistent, and reproducible results. It's based on the following equation:

GHG emission = GHG activity Data x GHG emission factor.

The activity data and the emission factors have been sourced meticulously from a wide variety of resources. The summary of both are as follows:

Summary of GHG Activity data sources:

Sl.no	GHG Activity	Value	Source of Data
1	Purchased Electricity (KWh)	55024	Electricity bills and payment receipts. https://drive.google.com/drive/folders/1OAk8_hU7PAQm5rYNpJ3FQhtp-fKTFBNq
2	Diesel Consumption in generator (liters)	176.11	Purchase bills. https://drive.google.com/drive/folders/13bPOP7JkpcYI_VtSCg0kHVzZcf517QbU
3	Petrol Consumption in DG sets (liters)	55.57	Purchase bills. https://drive.google.com/drive/folders/13bPOP7JkpcYI_VtSCg0kHVzZcf517QbU
4	Emissions from Air Conditioners (in kgs)	0.9 kg refrigerant charge	Refill bills. https://drive.google.com/drive/folders/1wb1wQTyCrQjNQjbMppZ6rllFpjOHob66
5	Emissions from Refrigerator (in kgs)	0	NA
6	Emissions from Fire extinguisher (in kgs)	0	NA
7	LPG consumption for canteen (liter)	1976	Vendor bills. https://drive.google.com/drive/folders/1T2SK2vdNbuky7f7mKApNi0KeTiUs4XZt
8	Air Travel	Refer to Final_GHG Calculations Sheet	Travel records. https://drive.google.com/drive/folders/1Xc8xEP8zeDLQx1ypcEOZFa2esVK0XtRD
9	Employee commuting	Refer to Final_GHG Calculations Sheet	Employee transport survey. https://docs.google.com/spreadsheets/d/1vP-ZZrAVp-si3YG8_JYgcPzvW7Dt1NFJcruAyxOsFvk/edit#gid=1297144093
10	Upstream transportation & distribution (canteen services) (in km)	1357.2	Excel. https://docs.google.com/spreadsheets/d/1vP-ZZrAVp-si3YG8_JYgcPzvW7Dt1NFJcruAyxOsFvk/edit#gid=287232014
11	Waste (kg)	1056	Municipality records. https://drive.google.com/drive/folders/1i017ohjHJgr-4g2Kb53h4XjFWZQX2ZUo
12	Data Centers	Refer to Final_GHG Calculations Sheet	Invoices from data centers. https://drive.google.com/drive/folders/1VFwZ7nt-jrn-O0sUClcCmAeZhZwYjLvM

Summary of emission factor data sources: (Secondary data)

Sl. No.	Emission Factor	Value	Source of Data
1	Emission Factor for Diesel (DG set)	2.7 kg CO2e per unit	UK Government GHG Conversion Factors for Company Reporting
2	Emission Factor for Petrol (DG set)	2.34 kg CO2e per unit	UK Government GHG Conversion Factors for Company Reporting
3	Emission Factor for LPG	2.939 kg CO2e per unit	UK Government GHG Conversion Factors for Company Reporting
5	Electricity Emission factor	0.81 kg/KWH	https://cea.nic.in/cdm-co2-baseline-database/?lang=en
7	Air Travel	Refer excel sheet	International Civil Aviation Organisation (ICAO) Carbon emissions calculator https://applications.icao.int/icec/Home/Index
8	Public Transport (Diesel)	0.015161kg Co2/km	https://indiaghgp.org/transport-emission-factors
	Employee Cars (petrol)	0.14kg Co2/km	https://indiaghgp.org/transport-emission-factors
9	Employee Cars (diesel hatchback)	0.147 kg Co2/km	https://indiaghgp.org/transport-emission-factors
10	Employee Two Wheelers (petrol hatchback)	0.0387 kg Co2/km	https://indiaghgp.org/transport-emission-factors
11	Emission Factor for Food waste	626.856 kgCO2/tonne	https://docs.google.com/spreadsheets/d/144vGqVTyKOBTuYbAlwtJzkCRhNGrxrVM/edit#gid=474101075
12	Emission Factor for Paper waste (Tissue, paper cups)	1041.785 kgCO2/tonne	https://docs.google.com/spreadsheets/d/144vGqVTyKOBTuYbAlwtJzkCRhNGrxrVM/edit#gid=474101075
13	Grid emission factor	0.81 tCO2/MWH	https://cea.nic.in/wp-content/uploads/baseline/2023/01/Approved_report_emission__2021_22.pdf https://www.cloudcarbonfootprint.org/docs/methodology/#storage
14	Emission Factor for laptops	161 & 167 kgCO2	https://drive.google.com/drive/folders/1OVYVbK2acD40DL_MM9bERiKkah2Z5wCG

ANNEXURES

ANNEXURE 1

INCLUSION/EXCLUSION OF GREENHOUSE GASES

Emission Type	Categories	Relevance	Sources and Inclusions/Exclusions	Inventory status	GHGs reported
Direct GHG Emissions (Scope 1)	Emissions from DG set	TRUE	Fuel consumption by DG sets - relevant and reported	TRUE	CO2, NO2, CH4
	Emissions from Air Conditioners (Refrigerants)	TRUE	Referigerant - relevant and reported	TRUE	R410A
	Emissions from Refrigerator (Refrigerant)	TRUE	Referigerant - relevant and reported	TRUE	R410A; R134A
	Emissions from Fire Extinguishers	TRUE	Referigerant - relevant and reported	TRUE	
Indirect emissions (Scope 2)	Emissions associated with energy purchased (based on electricity consumption)	TRUE	Power consumption bills - relevant and reported	TRUE	CO2
Other Indirect emissions (Scope 3) Category 1	Purchased Goods & Services	TRUE	Emissions related to canteen services are reported	TRUE	
(Scope 3) Category 2	Capital Goods	Not applicable			
(Scope 3) Category 3	Fuel & Energy related	Not applicable			
(Scope 3) Category 4	upstream transportation & distribution	TRUE	Vendor invoice	TRUE	

Emission Type	Categories	Relevance	Sources and Inclusions/Exclusions	Inventory status	GHGs reported
(Scope 3) Category 5	waste generated in operations	TRUE	Wastes includes paper, coffee cups, leftover food etc. While this contributes about less than 1% of our overall emissions; we will continue to track and report these emissions - relevant and reported	TRUE	CH4, CO2
(Scope 3) Category 6	business travel	Air travel - relevant and reported			CO2, NO2, CH4
(Scope 3) Category 7	employee commuting	All modes of surface transport - relevant and reported			CO2, NO2, CH4
(Scope 3) Category 8	upstream leased asset	Not Applicable			
(Scope 3) Category 9	transportation and distribution of sold product	Not Applicable			
(Scope 3) Category 10	processing of sold product	Not Applicable			
(Scope 3) Category 11	use of sold product	Not Applicable			
(Scope 3) Category 12	end of life of sold products	Not Applicable			
(Scope 3) Category 13	Downstream leased assets	Not Applicable			
(Scope 3) Category 14	Franchise	Not Applicable			
(Scope 3) Category 15	Investments	Not Applicable			