



**The
Global Green
Company**

Global Green Company Limited

GHG Inventory Report 2025



SGS

Table of Contents

EXECUTIVE SUMMARY	4
CHAPTER-1 : ABOUT GLOBAL GREEN COMPANY LIMITED	5
1.1 Purpose and Objective of the report.	5
1.2 Reporting Period	6
1.3 Frequency of Reporting	6
1.4 Policy on availability and methods of dissemination of the report	6
1.5 Contact Person:	6
1.6 Key Information	6
CHAPTER- 2: INVENTORY BOUNDARY	7
2.1 Consolidation Approach	8
CHAPTER- 3: REPORTING BOUNDARY	9
3.1 Scope- 1: Direct Emissions from Operations	9
3.2 Scope-2: Indirect Emissions from Purchased Electricity	10
3.3 Scope-3: Indirect Value Chain Emissions	10
CHAPTER- 4: QUANTIFIED GHG INVENTORY OF EMISSIONS AND REMOVALS	11
4.1 Quantification Methodology	11
4.2 Assumptions & Considerations	12
4.3 Quantification of Direct GHG Emissions- Scope 1	15
4.4 Quantification of Indirect GHG Emissions- Scope 2	17
4.5 Quantification of Value chain emissions- Scope 3	17
4.6 GHG Removals	19
CHAPTER- 5: SUMMARY	20
6.1 Exclusion of GHG Emissions from Scope 3	21
CHAPTER 7: GHG INFORMATION MANAGEMENT PROCEDURES FOR DOCUMENT RETENTION AND RECORD KEEPING	23
APPENDIX	24
A. Base Year GHG Inventory	24
B. Uncertainty Assessment	24
GHG INVENTORY REPORT SUMMARY	25

List of Tables

Table 2: Key information	6
Table 3: Scope-1 Emission sources	9
Table 4: Scope-1 Emissions breakdown	16
Table 5: Scope-2 Emissions Breakdown	17
Table 6: Scope 3 Emissions Breakdown	18
Table 8: Emission Summary	20
Table 9: Exclusions of GHG Emissions	21

EXECUTIVE SUMMARY

Global Green Company Limited (GGCL) has carried out a detailed Greenhouse Gas (GHG) inventory to systematically quantify emissions across its operations and value chain, in accordance with the GHG Protocol. The assessment reflects a structured and data-driven approach to emissions accounting, enabling the company to establish a credible baseline, identify key emission hotspots, and support targeted decarbonization efforts. This initiative is a critical step in advancing GGCL's sustainability agenda, strengthening its commitment to climate transparency, accountability, and long-term value creation.

The inventory covers Scope 1 (direct emissions), Scope 2 (purchased electricity), and Scope 3 emissions across nine relevant categories - Category 1 (Purchased Goods and Services), Category 2 (Capital Goods), Category 3 (Fuel- and Energy-Related Activities), Category 4 (Upstream Transportation and Distribution), Category 5 (Waste Generated in Operations), Category 6 (Business Travel), Category 7 (Employee Commuting), Category 9 (Downstream Transportation and Distribution), and Category 12 (End-of-Life Treatment of Sold Products). The methodology is aligned with the GHG Protocol and follows globally recognized calculation approaches, reflecting best practices in emission data collection and estimation.

This assessment helps GGCL in:

- Quantify carbon footprint,
- Identify key emission sources,
- Establish a baseline for future reduction efforts, and
- Informed decision-making towards a low-carbon operations.

Through this GHG inventory, GGCL reinforces its commitment to environmental stewardship and sets the stage for science-aligned emissions reduction planning in the years ahead.

The GHG Accounting carried out considering various aspects that were under operational control of Global Green Company Limited. The mode of assessment is as per GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Value chain Accounting and Reporting Standard.

The summary of GHG emissions estimation from the sources covered under this reporting period are as follows:

Scope-wise GHG Emissions:

GHG Emissions Sources	t-CO ₂ eq
Direct GHG Emissions (Scope 1)	3605.26
Indirect GHG Emissions from imported energy (Scope 2)	3680.95
Indirect Value chain Emissions (Scope 3)	37842.82
Total GHG Emissions- Scope 1+2+3 (t- CO₂eq)	45129.03

Chapter-1 : About Global Green Company Limited

Global Green Company Limited (GGCL) is a leading processed fruits and vegetables company operating on a seed-to-shelf model. GGCL is engaged in the cultivation, processing, and export of gherkins, jalapeños, sweet corn, baby corn, green peas, sour cherries, tomatoes, silverskin onions, relishes, and other specialty food products. The company exports its products to over 50 countries worldwide, serving major retail and food service customers across North America, Europe, Oceania, the Middle East, and Asia.

GGCL's Indian operations are centred around two manufacturing facilities: the Obalapura (OBL) plant near Bangalore, Karnataka, and the Venkatapur (VKP) plant near Hyderabad, Telangana. These facilities house modern food processing lines, cold storage, and quality control laboratories. The company's operations are supported by an extensive contract farming network across Karnataka, Tamil Nadu, Telangana, and Andhra Pradesh, encompassing over 15,000 farmers.

As part of its evolving business strategy, GGCL is increasingly aligning its operations with sustainability and responsible business practices. Recognizing the growing importance of climate action and environmental accountability, the company has initiated its first comprehensive GHG inventory for its Indian operations. This marks an important step towards understanding its emissions profile, enhancing transparency, and integrating climate considerations into decision-making processes.

1.1 Propose and Objective of the report.

GGCL is committed to strengthening its approach to environmental responsibility and transparency. As part of this commitment, the company has undertaken the measurement and reporting of its Greenhouse Gas (GHG) emissions for the calendar year 2025. The key objectives of this assessment are as follows:

- **Understanding the Environmental Footprint:** By quantifying its GHG emissions, GGCL gains a clear understanding of its environmental impact, enabling the identification of emission hotspots and opportunities for improvement.
- **Enhancing Accountability:** Systematic measurement and tracking of emissions allow the company to take ownership of its environmental performance and supports data-driven decision-making for emissions management.
- **Establishing a Baseline for Future Action:** As this is the company's first GHG inventory for its Indian operations, it provides a credible baseline against which future performance can be measured and reduction targets can be developed.
- **Driving Continuous Improvement:** The assessment supports the identification of efficiency opportunities and best practices, enabling a structured approach towards emissions reduction over time.

- Supporting Climate Action: By initiating the measurement and disclosure of its emissions, GGCL contributes to broader climate action efforts and aligns itself with emerging expectations around sustainability and responsible business conduct.

1.2 Reporting Period

The reporting period is from 1st January 2025 to 31st December 2025. GGCL follows the calendar year for GHG reporting, hence all the data collected is with respect to this reporting period.

1.3 Frequency of Reporting

GGCL has adopted the GHG Protocol as the framework for the preparation and reporting of its GHG inventory. The inventory will be developed and disclosed on an annual basis, ensuring consistency, comparability, and continuous tracking of emissions performance over time.

1.4 Policy on availability and methods of dissemination of the report

- The methods of dissemination of the GHG report adopted by GGCL are as follows:
- Stakeholders and interested parties may access the GHG report upon formal request submitted through the official email communication channel.
- The report will be made available in PDF format and may also be shared through appropriate online platforms upon request.
- The dissemination approach is aligned with the requirements and principles of the GHG Protocol.
- The intended use of the report includes internal decision-making, external reporting, and communication with investors and shareholders.

1.5 Contact Person:

- Contact Person Name:** Sreenivasu Vemulapalli
- Designation:** VP Global Head of QFS, NPD & Sustainability
- Email:** esg@globalgreengroup.com
- Contact Person Name:** Koyel Biswas
- Designation:** Sr. Manager Corp. QFS & Sustainability
- Email:** esg@globalgreengroup.com

1.6 Key Information

Table 1: Key information

Global Green	
Description of the company	GGCL is a leading processed fruits and vegetables company operating on a seed-to-shelf model, exporting to 50+ countries.

Report Title	GHG Emission Inventory 2025
Report Version	Version 01
Date	15 th July 2026
Controlled Report	Yes
The reporting period covered	1 st January 2025 to 31 st December 2025
GHG Emissions Sources Covered	Scope 1 Activities: • Direct emissions from stationary combustion • Direct emissions from Mobile combustion • Direct emissions from Fugitive sources Scope 2 Activities: • Indirect GHG emissions from purchased electricity (location based) Scope 3 Activities: • Category 1: Purchased Goods and Services • Category 2: Capital Goods • Category 3: Fuel- and Energy-Related Activities • Category 4: Upstream Transportation and Distribution • Category 6: Business Travel • Category 7: Employee Commute • Category 9: Downstream Transportation and Distribution • Category 12: End of Life Treatment of Sold Product
Base Year	2025
Prepared By	SGS India Pvt. Ltd. Contact Person¹: Kalpesh Thombare Email id: kalpesh.thombare@sgs.com Contact Person²: Anisha Udaykumar Email id: Anisha.Udaykumar@sgs.com

Chapter- 2: Inventory Boundary

The organizational boundary for GHG Inventory reporting defines the scope within which GGCL monitors its greenhouse gas emissions. In this current GHG report, the organizational boundary is specifically focused on the Indian facilities that are under the operational control of the reporting organization. GGCL maintains comprehensive operational control over all activities conducted within its Indian premises.

2.1 Consolidation Approach

Which consolidation approach was chosen (check each consolidation approach for which your company is reporting emissions):

Equity Share

☐

Financial Control

☐

Operational Control

☒

Chapter- 3: Reporting Boundary

GGCL defines its reporting boundary to include its two manufacturing facilities in India: the Obalapura (OBL) plant near Bangalore, Karnataka, and the Venkatapura (VKP) plant near Hyderabad, Telangana. These locations collectively represent the company's primary operational activities within its boundary.

Operational Sites
Obalapura (OBL) plant near Bangalore, Karnataka, and the Venkatapura (VKP) plant near Hyderabad, Telangana.

3.1 Scope- 1: Direct Emissions from Operations

Table 2: Scope-1 Emission sources

Scope 1 Category	Emissions Identified	Emissions Reported	Reason for Omission/Inclusion
Direct Emissions from Stationary Combustion	- Diesel (DG Sets), Furnace Oil, LPG (canteen)	Yes	Included all the relevant emission sources
Direct Emissions from Mobile Combustion	Diesel in forklifts and leased car	Yes	Included all the relevant emission sources (OBL only)
Direct Emissions from Process Sources	- CO ₂ emission from process	No	Not Relevant
Direct Emissions from Fugitive Sources	- Refrigerant leakage (R-22, R-407C, R-32)	Yes	Included all the relevant emission sources.
Biogenic Emissions (Memo Item)	- Biomass briquettes combustion in boiler (VKP)	Memo	Biogenic CO ₂ reported outside Scope 1 per GHG Protocol Ch. 9. CH ₄ and N ₂ O from biomass are anthropogenic.

3.2 Scope-2: Indirect Emissions from Purchased Electricity

GGCL meets its electricity requirements primarily through grid-based power at both the OBL and VKP plants. Scope 2 emissions have been calculated based on the total electricity procured and consumed during the reporting period. The company procured a combined total of 5,184,430 kWh of electricity during the reporting period. The associated emissions have been estimated using the Central Electricity Authority (CEA) grid emission factor (Version 21.0: 0.71 tCO₂/MWh).

3.3 Scope-3: Indirect Value Chain Emissions

Scope 3 is an optional category that allows for the treatment of all other indirect GHG emissions which are a consequence of the activities of the company but occur from sources not owned by the company and not included under Scope 1 and Scope 2 emissions. As per GHG Protocol Value Chain Accounting and Reporting standard, the Scope 3 emissions are distinguished in 15 categories depending upon the upstream and downstream emission sources across the corporate value chain of the reporting organization. During this reporting period, we have diligently pinpointed the emission sources that are covered within the reporting boundary. Specifically, these emissions comprise:

- Category 1: Purchased Goods and Services
- Category 2: Capital Goods
- Category 3: Fuel- and Energy-Related Activities
- Category 4: Upstream Transportation and Distribution
- Category 5: Waste Generated in Operations
- Category 6: Business Travel
- Category 7: Employee Commuting
- Category 9: Downstream Transportation and Distribution
- Category 12: End-of-Life Treatment of Sold Products

Chapter- 4: Quantified GHG Inventory of Emissions and Removals

GGCLhas identified their GHG sources as per GHG Protocol Standard and based on this they have estimated their GHG Inventory for different scopes i.e.,

- Scope-1
- Scope-2
- Scope-3

4.1 Quantification Methodology

Global Green Corporation Limited prioritizes environmental responsibility by adhering to the Greenhouse Gas Protocol, a standard developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). This comprehensive framework guides all the definitions, assumptions, and calculations used in GGCLGHG inventory report.

Scope & Category	Description of Methodologies	Emission Factors
Scope 1: Direct GHG Emissions	Consumption-based approach for stationary combustion (DG Sets, Furnace Oil, LPG) and fugitive emissions (refrigerant top-up/GWP method).	• IPCC Sixth Assessment Report (AR6) • https://www.epa.gov/climate-hfcs-reduction/technology-transitions-gwp-reference-table • Publications - IPCC-TFI
Scope 2: Purchased Electricity (Location-Based)	Emissions from purchased electricity using average emissions intensity of the local grids.	https://cea.nic.in/wp-content/uploads/baseline/2025/12/User_Guide_V_21.0.pdf

Scope 3: Indirect GHG Emissions from Value Chain	• Cat-1 (Purchased goods/services): Spent based method • Cat-2 (Capital Goods): Spent Based Method • Cat-3 (T&D losses): Average Data Method • Cat-4 (Upstream transport): Mass Based Method • Cat-6(Business Travel) Distance Based Method	• EEIO Supply chain Emission Factors (U.S. EPA) – Category 1 & 2 • Greenhouse gas reporting: conversion factors 2025 - GOV.UK - Category 3, 4,5, 6,12,7 • US EPA Emission Factor database – Category 4, • IPCC Sixth Assessment Report (AR6) – • ICAO Carbon Emissions Calculator – Category 6 • US EPA's containers and packaging statistics – Category
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12

4.2 Assumptions & Considerations

Emissions Scope & Categories	Assumptions
Scope-1 (Emissions from stationary & mobile combustion)	• For Diesel Consumption in DG Sets: Diesel consumption for DG sets is captured in litres. Furnace Oil consumption is captured in litres (converted to kg using density 0.94 kg/L). • For LPG Consumption: LPG consumption at VKP canteen is captured in kg (14,402 kg). • For Fuel consumption in Mobile Combustion: Mobile combustion covers forklifts and a leased car at OBL only. IPCC 2006 default NCVs and AR6 GWPs (CH = 29.3, N₂O = 273) are applied. • For Fugitive Emissions (Refrigerants): Refrigerant emissions estimated based on top-up/recharge quantities: R-22 (3.2 kg, GWP 1,960), R-407C (5 kg, GWP 1,732), R-32 (1 kg, GWP 675). • For Biogenic Emissions (Biomass Briquettes): VKP plant uses biomass briquettes in boilers. Total consumption CY 2025: 3,225,905 kg (3,225.91 tonnes). CO₂ emissions from biomass combustion are biogenic (short carbon cycle) and excluded from Scope 1 totals per GHG Protocol Corporate Standard, Chapter 9. Biogenic CO₂ is reported as a memo item. Non-CO₂ GHGs (CH₄ = 30 kg/TJ, N₂O = 4 kg/TJ) from biomass combustion are anthropogenic. IPCC 2006 Vol 2 Table 2.2 (wood/wood waste) used as proxy: NCV = 15.6 TJ/Gg, CO₂ EF = 112,000 kg/TJ.

Scope-2 : Emissions from Purchased Electricity	Based on actuals from electricity bills. CEA Version 21.0 grid emission factor of 0.71 tCO ₂ /MWh applied uniformly. Location-based method used. OBL: 2,275,700 kWh; VKP: 2,908,730 kWh.
Scope-3: Value Chain Emissions	Category 1: Purchased Goods & Services - Emissions for services have been calculated using the spend-based method, where all 2025 expenditure (in USD) is adjusted to 2022 price equivalents. - Inflation adjustment is carried out using data from US Inflation Calculator, considering a cumulative inflation rate of 9.1%. - Emissions for purchased goods are calculated using emission factors sourced from the Ecoinvent database, ensuring activity-specific and representative factors are applied. Category 2: Capital Goods - Emissions are estimated using the spend-based approach. - All 2025 capital expenditure (in USD) is adjusted to 2022 price equivalents using inflation data from US Inflation Calculator, with a cumulative inflation rate of 9.1% applied. Category 3: Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2) - Emissions under this category represent Well-to-Tank (WTT) emissions associated with upstream fuel production, processing, and transportation. - Fuel consumption data for Diesel (DG Set), LPG, and Fuel Oil has been considered on a monthly basis and aggregated annually. - Relevant WTT emission factors have been sourced from the UK Department for Environment, Food & Rural Affairs (DEFRA) emission factors database, ensuring use of standardized and internationally recognized factors. - Emissions have been calculated using the formula: <i>Fuel Consumption × WTT Emission Factor</i> - Appropriate unit conversions have been applied wherever required (e.g., kg to tonnes, litres to kilolitres) to maintain consistency across calculations. - The emission factors applied correspond to the most recent available DEFRA dataset at the time of assessment. Category-4 : Up-Stream Transportation & Distribution

	- Emissions under this category are calculated based on vendor-provided logistics data, including: - Distance Travelled in Km - Type of Vehicle used - Emissions calculated using vehicle-km approach with DEFRA 2025 HGV emission factors by vehicle class (Rigid >3.5-7.5t, >7.5-17t, >17t, All HGVs). Covers inbound transport of raw materials (gherkins, jalapeños, baby corn) to OBL and all goods/services to VKP - Standard assumptions are applied where primary data is unavailable, including: - Typical load capacities of vehicle types - Average fuel efficiency ranges for diesel vehicles - All emissions are calculated in kgCO₂e and converted to tCO₂e for reporting consistency. Category-5: Waste Generated in Operations - Treatment methods confirmed with client. Green vegetable waste (2,303 t) treated as open dumping (landfill proxy EF: 646.71 kgCO₂e/t). Gherkin waste and ZLD/ETP sludge sent to anaerobic digestion (biogas vendor). Recyclables (plastics, metals, glass, paper) use closed-loop recycling EF. Canteen food waste diverted to animal feed (zero EF). - Waste-type-specific method with DEFRA treatment-specific EFs. Category-6: Business Travel- Air travel & Hotel Stay - Emissions are calculated based on travel data (origin–destination and mode of transport). Air travel emissions are estimated using a distance-based approach, with factors aligned to the International Civil Aviation Organization (ICAO) methodology. - Hotel stay emissions are calculated using number of nights and standard emission factors (per room-night). - All emissions are reported in kgCO₂e and converted to tCO₂e. Category -7 Employee Commute
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	- Distance-based from commuting survey (one-way × 2 × working days × EF). - Based on employee commuting survey covering 117 employees. Distance-based method: one-way distance × 2 × net working days × mode-specific EF. Working days assumed at 301. Farm travel days deducted from office commute days where applicable. Nine transport modes covered Category -9 Downstream Transportation and Distribution - Distance-based (road/rail/sea legs) using tonne-km and DEFRA freighting EFs. 728 shipment records processed. All outbound finished goods transport (FOB and CIF) included in Cat 9 per GHG Protocol Scope 3 Standard p.60. Transport legs: road (inland trucking), rail (ICD to port), and sea (port-to-port, nautical miles × 1.852). DEFRA 2025 EFs: Road 0.14309, Rail 0.02779, Sea 0.01612 kgCO₂e/t.km. Category- 12: End-of-Life Treatment - Waste-type-specific screening method with average disposal scenario. - Only packaging reaches end-of-life (food products are consumed). Materials: glass jars, steel/tinplate lids, corrugated cartons. Treatment shares from US EPA (2018): glass (31.3% recycling, 13.4% incineration, 55.3% landfill), steel (73.8% recycling), corrugated board (80.9% recycling). Dispatched quantity used as proxy for sold quantity.
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4.3 Quantification of Direct GHG Emissions- Scope 1

For estimation of GHG emissions from sources that are identified in section 3.1 of this report, a consumption-based approach is used.

$$\text{GHG Emission (tCO}_2\text{e)} = \text{Activity Data} * \text{Emission Factor}$$

The following tables present a detailed breakdown of GGCL Scope 1 GHG emissions. This table summarizes the total GHG emissions from all significant operational sites.

This comprehensive approach offers a clear understanding of GGCL overall Scope 1 emissions and allows for informed decision-making regarding emission reduction strategies across all locations.

Table 3: Scope-1 Emissions breakdown

Scope 1: Direct Emission sources	UoM	Data	Conversion	Emissions			
Emissions due to Stationery Combustion			TJ	t-CO2	t-CH4	t-N2O	t-CO2e
<i>Diesel Consumption in DG Sets</i>	<i>Litres</i>	167720	<i>6.095</i>	451.57	0.6964	6.4884	458.75
LPG Consumption	<i>Kgs</i>	14402	<i>0.681</i>	42.9	0.019	0.018	43.023
<i>Furnace Oil Consumption</i>	<i>Litres</i>	1034299	<i>39.27</i>	3040.1	3.4526	6.4338	3050.0
Emissions due to Mobile Combustion			TJ	t-CO2	t-CH4	t-N2O	t-CO2e
Diesel Consumption in Vehicles	<i>Liters</i>	13748	0.502	37.23	0.05	0.53	37.82
Emissions due to Fugitive Losses (Leakages)							
<i>Refilling of Refrigerants</i>	<i>Kgs</i>	9.2					16
Total Scope-1 Emissions							3605.26

Biogenic Emissions (Memo Item - Not included in Scope 1 Total): Biomass briquettes consumed in the VKP boiler during CY 2025 totalled 3,225,905 kg (3,225.91 tonnes). Using IPCC 2006 Vol 2 Table 2.2 emission factors (NCV: 15.6 TJ/Gg; CO₂: 112,000 kg/TJ), the biogenic CO₂ emissions amount to 5,636.30 tCO₂. This is reported outside the Scope 1 total as per GHG Protocol Corporate Standard, Chapter 9. The anthropogenic non-CO₂ GHGs (CH₄: 44.99 tCO₂e; N₂O: 54.95 tCO₂e; total: 99.94 tCO₂e) from biomass combustion should be noted as they are not biogenic.

4.4 Quantification of Indirect GHG Emissions- Scope 2

Under Scope 2 emissions, GGCL has reported the emissions from the generation of purchased electricity consumed in its operations. The emission factor for electricity imported from the grid is estimated from the CEA database (Version 21.0: 0.71 tCO₂/MWh). The estimation of GHG emissions due to Electricity Consumption from the grid is performed by a consumption-based approach.

$$\text{Total GHG Emission (tCO}_2\text{e)} = \text{Total Electricity Consumption (Mwh)} * \text{Emission Factor (tCO}_2\text{/Mwh)}$$

Table 4: Scope-2 Emissions Breakdown

Scope 2: Indirect Emissions	UoM	Data	Emissions (t-CO ₂ e)
Grid Electricity	Mwh	5,184.43	3681

4.5 Quantification of Value chain emissions- Scope 3

GGCL has opted to report on selected Scope 3 emission categories, as detailed in Section 3.3 of this report. Scope 3 encompasses indirect emissions that occur across the company's value chain but are outside its direct operational control.

Ideally, quantification of Scope 3 emissions requires a comprehensive assessment of all value chain activities. However, due to data limitations, the current reporting is restricted to specific categories where reliable data is available.

The Scope 3 categories considered for quantification in this report include:

Category 1, Category 2, Category 3, Category 4, Category 5, Category 6, Category 7, Category 9 & Category 12.

For the remaining categories, data is currently insufficient or unavailable, and therefore they have not been included within the scope of this reporting cycle.

Category 1: Purchased Goods and Services

Purchased goods include raw materials, packaging materials, bearings, chemicals, spare parts, and other manufacturing inputs. Purchased services include testing, repair, maintenance, training, and audit charges. Total: 5,824.46 tCO₂e (Goods: 5,525.45 + Services: 299.01).

Category 2: Capital Goods

Capital goods emissions are estimated using the spend-based EEIO approach. Items include automobiles, industrial buildings, construction, and plant equipment. Total: 633.34 tCO₂e.

Category 3: Fuel- and Energy-Related Activities

This category covers Well-to-Tank (WTT) emissions for all Scope 1 fuels and Transmission & Distribution (T&D) losses for purchased electricity. WTT of fuels: 837.52 tCO₂e. T&D losses: 648.95 tCO₂e. Total: 1,486.47 tCO₂e.

Category 4: Upstream Transportation and Distribution

Emissions calculated using the distance-based (vehicle-km) approach with DEFRA 2025 HGV emission factors. Covers inbound transport of gherkins, jalapeños, and baby corn to OBL, and all goods and services to VKP. Total distance: 2,803,782 km. Total: 2,333.77 tCO₂e.

Category 5: Waste Generated in Operations

Emissions calculated using the waste-type-specific method with DEFRA 2025 emission factors. Total waste: 5,864 tonnes across both sites. Green vegetable waste at VKP (2,303 t, open dumping) accounts for 98.5% of Cat 5 emissions. Total: 1,512.33 tCO₂e (OBL: 16.05 + VKP: 1,496.28).

Category 6: Business Travel

Emissions from air travel (37.10 tCO₂e), hotel stays (11.83 tCO₂e), bus travel (0.56 tCO₂e), cab travel (0.05 tCO₂e), and train travel (0.03 tCO₂e). Total: 49.56 tCO₂e.

Category 7: Employee Commuting

Based on a commuting survey of 117 employees. Distance-based method with 301 working days/year. Nine transport modes are covered. Farm travel days deducted from office commute days where applicable. Total: 142.97 tCO₂e.

Category 9: Downstream Transportation and Distribution

728 shipment records covering exports from Chennai, Ennore, Kattupalli, and Nhava Sheva to 48+ global ports. All FOB and CIF shipments are included in Cat 9. Distance-based method with three transport legs (road, rail, sea). This is the largest emission category at 67.1% of Scope 3. Total: 25,400.74 tCO₂e.

Category 12: End-of-Life Treatment of Sold Products

Only packaging reaches end-of-life (food products are consumed). Covers glass jars, steel/tinplate lids, and corrugated cartons from both OBL and VKP. Waste-type-specific screening method with US EPA treatment shares and DEFRA 2025 disposal EFs. Total: 459.17 tCO₂e.

Table 5: Scope 3 Emissions Breakdown

Scope 3: Indirect Value Chain Emissions	UoM	Emissions
Category-1: Purchased Goods and Services	USD	5824.46
Category-2: Capital Goods	USD	633.34
Category-3: Fuel and Energy related	Liters/kWh	1486.47
Category-4: Upstream Transportation & Distribution	Vehicle-Km	2333.47
Category- 5: Waste generated In Operations	Tons	1512.33
Category-6: Business Travel	- Air- Miles - Hotel Stay- Nights	49.56
Category 7: Employee Commute	Km	142.97

Category 9: Downstream Transportation & Distribution	Ton-Km	25400.74
Category 12: End of Life Treatment of Sold Products	Tons	459.17
Total Emissions Scope-3		37842.82

4.6 GHG Removals

No GHG removal activity was carried out by GGCL in the reporting year.

Biogenic Emissions Disclosure: GGCL's VKP plant uses biomass briquettes as fuel in its boiler operations. In accordance with the GHG Protocol Corporate Standard (Chapter 9), CO₂ emissions from biomass combustion are classified as biogenic and are reported separately from Scope 1 totals. During CY 2025, biogenic CO₂ emissions from briquette combustion amounted to 5,636.30 tCO₂. Anthropogenic non-CO₂ GHGs (CH₄ and N₂O) totalled 99.94 tCO₂e.

Chapter- 5: Summary

Following the above-mentioned calculations methods, the GHG inventory estimation is done for the following scopes i.e., Scope 1, Scope 2 & Scope 3.

Table 6: Emission Summary

Organizational Emissions	Type of Activity	tonne	Contribution
		CO ₂ e	
Scope 1	Diesel Consumption in DG Sets	458.76	6.30%
	LPG consumption	43.02	0.59%
	Furnace Oil Consumption	3050.05	41.86%
	Mobile Combustion	37.83	0.52%
	Fugitive Emissions	15.61	0.21%
Scope 2	Purchased Electricity	3680.95	50.52%
Total scope 1+2 emissions (t-CO ₂ e)		7286.21	
Scope 3	Category 1: Purchased Goods and Services	5824.46	15.39%
	Category 2: Capital Goods	633.34	1.67%
	Category 3: Fuel and Energy related	1486.47	3.93%
	Category 4: Upstream Transportation & Distribution	2333.77	6.17%
	Category 5 Waste Generated in Operations	1512.33	4.00%
	Category 6: Business Travel	49.56	0.13%
	Category 7: Employee Commute	142.97	0.38%
	Category 9 : Downstream Transportation & Distribution	25400.74	67.12%
	Category 12 : End of Life Treatment	459.17	1.21%
Total Scope 3 emissions (t-CO ₂ e)		37842.82	
Total Scope 1+2+3 emissions (t-CO ₂ e)		45129.03	

Chapter- 6: Exclusions of GHG Emissions

Some emissions sources have been excluded from this GHG Inventory estimation due to their insignificance or a lack of suitable activity data. Below, you will find the specific details regarding these exclusions.

6.1 Exclusion of GHG Emissions from Scope 3

GGCL is committed to reporting its GHG inventory in alignment with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The company has reported emissions for nine Scope 3 categories based on data availability and relevance. Certain categories have been excluded from the current reporting boundary due to limitations in data availability, lack of operational relevance, or minimal expected impact on the overall GHG footprint.

The primary reasons for exclusion include:

- **Data limitations:** Reliable and verifiable data is currently unavailable for certain value chain activities.
- **Limited operational relevance:** Some categories are not applicable to the nature of operations.
- **Materiality considerations:** Focus has been placed on categories with higher emission significance.

The table below presents the Scope 3 categories excluded from the current reporting cycle:

Table 7: Exclusions of GHG Emissions

Scope 3 Category	Status	Justification of Exclusion
Category 8: Upstream Leased Assets	Excluded	GGCL's leased assets (primarily the corporate office) have a minimal energy footprint relative to the manufacturing operations. Emissions from leased office electricity and diesel consumption are not material to the overall inventory.
Category 10: Processing of Sold Products	Excluded	GGCL's sold products are finished consumer goods (jarred/canned food products) that do not undergo further industrial processing by customers.
Category 11: Use of Sold Products	Excluded	GGCL's products are food items consumed directly. There are no emissions associated with the use phase of these products.

Category 13: Downstream Leased Assets	Excluded	GGCL does not lease assets to downstream entities.
Category 14: Franchises	Excluded	GGCL does not operate any franchise-based business model.
Category 15: Investments	Excluded	Emissions related to investments are not applicable for the reporting period.

Chapter 7: GHG Information Management procedures for Document Retention and Record keeping

GGCL's procedures for managing GHG information, particularly with respect to document retention and record keeping, are designed to ensure secure, accurate, and comprehensive handling of all data related to emissions, mitigation initiatives, and overall sustainability performance.

- **Data Collection and Documentation:**

Global Green follows a structured approach to collect and document emissions-related data from various internal sources. Each data point is recorded with clear details on source, reporting period, and emission type. Documentation related to GHG inventory, emission calculations, and reports is systematically classified based on relevance and compliance requirements.

- **Supporting Documentation:**

Global Green maintains all necessary supporting records, including fuel consumption logs, electricity bills, invoices, and other relevant documents, to ensure traceability and validation of reported emissions.

- **Reporting Schedule:**

Global Green adheres to a defined reporting cycle, typically on an annual basis, during which emissions data is compiled and consolidated from different departments and operational units.

- **Structured Record Keeping:**

A well-defined record management system is in place to ensure all GHG-related documents are properly categorized, labelled, and stored in line with internal data management protocols.

- **Retention Period:**

Global Green follows a predefined retention policy for all GHG-related records, aligned with applicable regulatory requirements, industry practices, and internal governance standards.

- **Data Security and Access Control:**

Appropriate data security measures are implemented to maintain the integrity and confidentiality of information. Access to GHG-related records is restricted to authorized personnel only.

- **Compliance and Auditing:**

Global Green's record keeping practices are aligned with relevant standards and are designed to support internal as well as external audits. Documentation is maintained in a manner that enables verification of emission data and assessment of sustainability initiatives.

- **Continuous Improvement:**

Maintained records are regularly reviewed to identify trends, assess performance, and support decision-making. This enables Global Green to strengthen its sustainability strategies and drive continuous improvement in environmental performance.

Appendix

A. Base Year GHG Inventory

This report presents data collected for the calendar year January to December 2025, reflecting GGCL's commitment to initiating and strengthening its GHG emissions reporting practices.

As this is the company's first year of GHG inventory development for its Indian operations, the reporting year 2025 has been designated as the baseline year for future emissions tracking, performance assessment, and target setting.

Category	UoM	2025
Scope-1: Direct Emissions	t-CO ₂ e	3605.26
Scope-2: Indirect emissions from electricity	t-CO ₂ e	3680.95
Scope-3: Value Chain Emissions	t-CO ₂ e	37842.82
Total Scope 1 + 2 Emissions	t-CO ₂ e	7286.21
Total Scope 1+2+3 Emissions	t-CO ₂ e	45129.03

B. Uncertainty Assessment

The emissions reported within this GHG Inventory Report are derived from activity data maintained by GGCL across its operational sites during the reporting period. This data forms the basis for monitoring and evaluating the company's GHG footprint.

Emission factors used in the calculations have been sourced from recognized references, including the Intergovernmental Panel on Climate Change (IPCC) (AR6) and the UK Department for Environment, Food & Rural Affairs (DEFRA) 2025 GHG Conversion Factors for Company Reporting, along with other publicly available datasets. Accordingly, the uncertainty ranges defined by IPCC are considered applicable to this inventory.

The IPCC prescribes a default uncertainty range of **±5%** for fossil fuel combustion emissions, which is interpreted as follows:

- The lower limit of the 95% confidence interval is **95% of the estimated emissions**
- The upper limit of the 95% confidence interval is **105% of the estimated emissions**

GHG Inventory Report Summary

This Table is in reference to ISO 14064-1:2019 “Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals” reporting standard.

Person or Entity Responsible for the report		Global Green Company			
Reporting Period Covered		From	1 st January 2025	To	31 st December 2025
Organizational Boundaries/ Inventory Boundary		Refer Chapter -2 of this report			
Reporting Boundaries		Refer Chapter -3 of this report			
Emissions		Notes	Total (t- CO2e)		
1	Scope-1: Direct GHG Emissions		3605.26		
1.1	Direct emissions from Stationary combustion		3551.83		
1.2	Direct emissions from Mobile combustion		37.83		
1.3	Direct fugitive emissions from the release of GHGs in anthropogenic systems		15.21		
Indirect Emission in t- CO2e					
2	Scope-2: Indirect GHG emissions from Purchased Electricity		3680.95		
2.1	Indirect GHG emissions from purchased electricity		3680.95		
2.2	Indirect GHG emissions from imported energy	NA			
3	Scope-3: Indirect Emissions				
3.1	Category-1: Purchased goods and Services		5824.46		

3.2	Category-2: Capital Good		633.34
3.3	Category-3: Fuel & Energy Related		1486.47
3.4	Category-4: Upstream Transportation and Distribution		2333.77
3.5	Category-5: Operational waste		1512.33
3.6	Category-6: Business Travel		49.56
3.7	Category-7: Employee Commuting		142.97
3.8	Category-8: Upstream Leased Assets	NA	
3.9	Category-9: Downstream Transportation and Distribution		25400.74
3.10	Category-10: Processing of Sold products	NA	
3.11	Category-11: Use of Sold Products	NA	
3.12	Category-12: End-of-life Treatment of Sold products		459.17
3.13	Category-13: Downstream Leased Assets	NA	
3.14	Category-14: Franchises	NA	
3.15	Category-15: Investments	NA	

Other related Information

	Performance tracking (emissions by metric)	Refer Chapter 4 of the GHG Emission Inventory report
	Base year GHG, stocks; and adjustments to base year	Refer Appendix of the GHG Emission Inventory report
	Statement of emissions (CO ₂ e) per unit of relevant units	Refer Executive Summary of the GHG Emission Inventory report
	Uncertainty assessment	Refer Appendix (Section B) of the GHG Emission Inventory report