



SUPREET CHEMICALS LIMITED

A SPECIALTY CHEMICAL COMPANY

GREENEX ENVIRONMENTAL · CARBON ACCOUNTING ENGAGEMENT

GHG Emissions Inventory — Report

Scope 1 and Scope 2 inventory with Scope 3 screening — prepared under the GHG Protocol Corporate Standard and ISO 14064-1:2018

Client / reporting entity	Supreet Chemicals Ltd
Site(s) covered	GIDC, Vapi, GJ, IND
Reporting period	01 APRIL 2025 to 31 MARCH 2026
Base year	FY 2025-26
Consolidation approach	OPERATIONAL CONTROL & FINANCIAL CONTROL
GWP dataset applied	IPCC AR6 GWP100 / IPCC AR5 GWP100
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1. Executive summary



SUPREET CHEMICALS LIMITED A SPECIALTY CHEMICAL COMPANY

SUPREET CHEMICALS LTD engaged Greenex Environmental to quantify its corporate greenhouse gas emissions for the reporting period **01 APRIL 2025 – 31 MARCH 2026**. The assessment covers **3** operating site(s) at **GIDC Vapi**, consolidated using the **OPERATIONAL & FINANCIAL CONTROL** approach. Scope 1 and Scope 2 emissions have been quantified in full from primary activity data. Scope 3 emissions have been screened across all fifteen GHG Protocol categories and quantified for the categories assessed as relevant.

The gross inventory for the reporting period is **44,421.957** tCO₂e (location-based). **SCOPE 3** accounts for **73.9** % of the total, driven principally by **Purchased goods**.

1.1 Results at a glance

Table 1.1 Gross GHG emissions by scope, reporting period

Scope	tCO ₂ e	% of gross	Principal sources
Scope 1 — direct	1,845.7	4.13%	DG set diesel, refrigerant top-up, LPG
Scope 2 — purchased electricity (location-based)	9,754.2	21.85%	Grid electricity, purchased steam
Scope 2 — purchased electricity (market-based)	-	-	NA
Scope 3 — value chain (relevant categories)	33,051.758	74.02%	Purchased goods, downstream freight, commuting
Gross total (location-based)	44,651.669	100.00%	Scope 1 + Scope 2 location-based + Scope 3
Gross total (market-based)	0.00	—	NA
Memo — biogenic CO ₂ (reported separately)	0.00	n/a	Not included in the gross total, per GHG Protocol and GRI 305-1

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.



1.2 Emissions intensity

Table 1.2 Intensity metrics for the reporting period

Metric	Denominator	Value	Unit
Revenue intensity	INR 4,072.9M	10.963	tCO ₂ e / INR million
Workforce intensity	242 FTE	184.511	tCO ₂ e / FTE
Production intensity	5589 t	7.989	tCO ₂ e / unit of output
Floor-area intensity	10,700 m ²	4.173	tCO ₂ e / m ²

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

1.3 Emissions profile

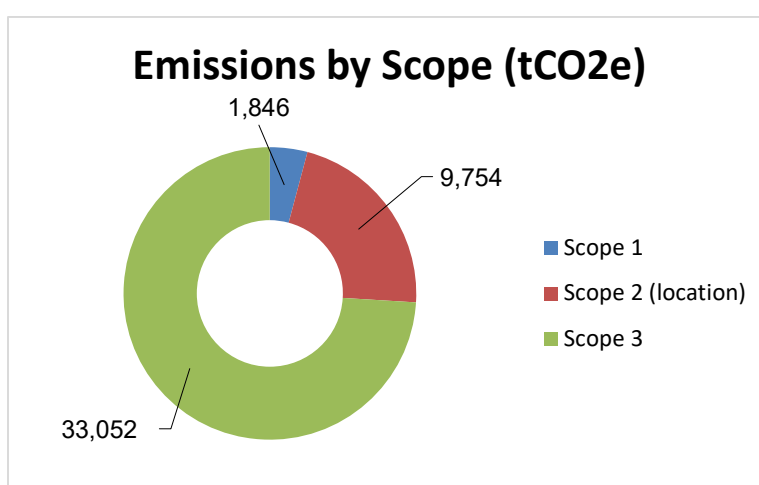


Figure 1.1 Gross emissions by scope, location-based

1.4 Headline findings

1. FINDING 1 — Where the footprint concentrates and why

Scope 3 is the dominant source at 33,051.758 tCO₂e, or 74.02% of the 44,651.669 tCO₂e gross footprint, driven primarily by Category 1 — Purchased Goods & Services at 29,825 tCO₂e (90.02% of Scope 3).

2. FINDING 2 — The largest single reduction opportunity, quantified

The largest identifiable single reduction opportunity is Category 1 Purchased Goods & Services at 29,825 tCO₂e, meaning supplier engagement, lower-carbon materials and procurement decisions represent the greatest potential lever for reducing the company's overall footprint.

3. FINDING 3 — The most material data gap and its effect on confidence

The inventory currently reports 0 tCO₂e under market-based Scope 2, despite 9,754 tCO₂e of location-based Scope 2 emissions, because supplier-specific/contractual emission factors have not been populated; therefore, the market-based result should not be interpreted as zero Scope 2 emissions and confidence in the dual-reporting result is limited.

4. FINDING 4 — Regulatory or customer-driven exposure identified

With a gross footprint of 44,651.669 tCO₂e, including 11,600 tCO₂e of Scope 1+2 emissions, the inventory is material for BRSR and customer climate-data requests, while the current assessment report, 0 quantified exposure for CBAM/CCTS, indicating that applicability and potential exposure should be assessed separately rather than assumed to be nil.



2. About this assessment

2.1 Purpose and intended users

This report quantifies the corporate greenhouse gas emissions of **Supreet Chemicals Ltd** so that the organisation can establish a baseline, identify reduction priorities, respond to customer and lender information requests, and prepare for future mandatory disclosure. The intended user is the client's **BOARD, SUSTAINABILITY FUNCTION, EHS FUNCTION, & CUSTOMER**.

The inventory is a screening-level assessment. Scope 1 and Scope 2 are quantified from primary activity data and are suitable for external disclosure with appropriate caveats. Scope 3 is quantified using a mix of primary activity data and secondary or spend-based estimation, and is suitable for prioritisation and internal decision-making rather than for public claims of precision.

2.2 Organisation and operations in scope

Organisation Description

Supreet Chemicals operates in the chemical manufacturing sector, engaged in the manufacture and supply of chemical products for industrial and commercial applications. The Company's operations encompass the procurement of raw materials, chemical processing and manufacturing, quality control, packaging, storage, and dispatch of finished products. Its products are supplied to customers across relevant industrial markets through its established business and distribution channels. The Company operates under its existing ownership and management structure, with operational activities governed through defined management, production, quality, safety, and environmental responsibilities.

Facilities Description

Supreet Chemicals' operational facilities comprise manufacturing and associated support areas used for chemical production, raw material and finished goods storage, quality control, utilities, maintenance, packaging, and administrative activities. The manufacturing facility is operated in accordance with established production, safety, environmental, and quality-control procedures.

The facility operates according to production requirements and customer demand, with working hours and shifts determined based on operational needs. Manufacturing activities may vary during the reporting period depending on production schedules, order volumes, maintenance activities, and other operational requirements. Where applicable, seasonal variations in production are considered while assessing energy consumption, fuel use, greenhouse gas emissions, and other environmental performance indicators.

For GHG accounting purposes, the organisational and operational boundaries include the activities and emission sources under the Company's defined operational control within the reporting boundary.

Table 2.1 Facilities and operations included in the inventory

Facility / entity	Location	Ownership / control	Included?	Notes
UNIT 1	GIDC/Vapi, GJ	Owned	Yes	Corporate Office & manufacturing site
UNIT 2	GIDC/Vapi, GJ	Owned	Yes	manufacturing site
UNIT 3	GIDC/Vapi, GJ	Owned	Yes	manufacturing site

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.



2.3 Organisational and operational boundaries

The organisational boundary has been set using the **OPERATIONAL & FINANCIAL CONTROL** consolidation approach, as defined in the GHG Protocol Corporate Standard. Under this approach, 100% of emissions from operations over which Supreet Chemicals has the full authority to introduce and implement operating policies are consolidated within the organisational boundary. The same consolidation approach is applied consistently across the reporting period and the base year. The same approach is applied consistently across the reporting period and the base year.

Table 2.2 Consolidation approaches under the GHG Protocol Corporate Standard

Approach	Basis of consolidation	Typically chosen when
Equity share	Emissions consolidated in proportion to the economic interest held in each operation.	Portfolio, JV-heavy or investment structures where economic exposure is the reporting concern.
Financial control	Emissions consolidated 100% where the entity has the ability to direct financial and operating policies with a view to economic benefit.	Alignment with the consolidated financial statements is the priority.
Operational control	Emissions consolidated 100% where the entity has full authority to introduce and implement operating policies.	Most common for industrial and manufacturing clients; aligns responsibility with the ability to act.

Source: GHG Protocol Corporate Standard (Revised Edition, 2004), Chapter 3; and ISO 14064-1:2018, Clause 5.1.

Table 2.3 Operational boundary — scopes and categories assessed

Scope	Emission source category	Included?	Basis / justification
Scope 1 — Direct emissions (owned or controlled sources)			
1	Stationary combustion — boilers, furnaces, DG sets, thermic fluid heaters	Yes	Diesel for DG sets, LPG for canteen
1	Mobile combustion — owned or controlled vehicles and site equipment	Yes	Company-owned forklifts and cars
1	Fugitive emissions — refrigerant and fire-suppressant losses, SF ₆ in switchgear	Yes	HVAC and chiller top-up quantities from maintenance log
1	Process emissions — chemical or physical process CO ₂ , effluent treatment, fertiliser application	Yes	ETP methane, urea application to landscaping
Scope 2 — Indirect emissions from purchased energy			
2	Purchased electricity (location-based and market-based)	Yes	invoices, full 12 months
2	Purchased heat, steam and cooling	Yes	purchased steam or district energy bills
Scope 3 — Other indirect emissions (see §4.3 for the full 15-category screening)			
3	Screened across all fifteen categories; quantified where assessed relevant	Partial	Category-by-category relevance assessment at Table 4.4

2.4 Reporting period, base year and recalculation

Reporting period	1st APRIL 2025 to 31st MARCH 2026 (12 months, aligned to the client's financial year)
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Base year	FY 2025-26 — The first year for which a complete and reliable inventory exists with proper calculations
Base year rationale	First year of complete metered data across all in-scope sites
Recalculation threshold	A base year recalculation is triggered by structural change (acquisition, divestment, outsourcing or insourcing), a change in calculation methodology or boundary, or the discovery of a material error, where the cumulative effect exceeds 5% of base year gross emissions.
Recalculations this period	NONE

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

2.5 Standards and frameworks applied

Standard / framework	How it is applied in this report	Reference
GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition, 2004)	Primary accounting standard: organisational and operational boundaries, Scope 1 and Scope 2 definitions, base year policy, the five reporting principles.	ghgprotocol.org
GHG Protocol Scope 2 Guidance (2015)	Dual location-based and market-based reporting of purchased electricity, and the quality criteria for contractual instruments.	ghgprotocol.org
GHG Protocol Corporate Value Chain (Scope 3) Standard (2011) and its Technical Guidance	The fifteen-category structure, the relevance test applied at Table 4.4, and the calculation methods used for each quantified category.	ghgprotocol.org
ISO 14064-1:2018	Cross-checked for boundary setting, the treatment of biogenic carbon, uncertainty documentation and the content of a GHG report.	iso.org
IPCC AR6 (2021) / AR5 (2013) Global Warming Potentials	GWP100 values used to convert non-CO ₂ gases to CO ₂ equivalent. The dataset applied is stated on the cover and at §3.2.	ipcc.ch
GRI 305: Emissions (2016)	Disclosure mapping where the client reports against GRI.	globalreporting.org

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.



3. Method in brief

3.1 Quantification approach

All emissions in this report are calculated by multiplying activity data by a published emission factor:

$$\text{GHG emissions (tCO}_2\text{e)} = \text{Activity data [unit]} \times \text{Emission factor [kgCO}_2\text{e / unit]} \div 1,000$$

Greenex applies a strict data hierarchy. Where a higher tier is available it is used; where it is not, the tier actually used is recorded against every line item in the assessment so the effect on confidence is visible.

Table 3.1 Activity data hierarchy applied

Tier	Data type	Description	Typical confidence
1	Metered / invoiced primary data	Utility invoices, calibrated meters, fuel purchase records, refrigerant maintenance logs, weighbridge records, travel desk itineraries.	High — suitable for external disclosure
2	Supplier-specific data	Product carbon footprints or emissions data supplied by a named supplier for a named product, with a stated method.	High for the covered share
3	Activity-based secondary data	Physical quantity (kg, km, tonne-km, kWh) multiplied by an average published factor for that material, mode or fuel.	Moderate
4	Spend-based (EEIO) estimation	Financial spend multiplied by an environmentally-extended input-output factor. Screening only — insensitive to supplier performance and distorted by price inflation.	Low — prioritisation only
5	Extrapolation / proxy	Part-year data scaled to full year, or a comparable site used as proxy. Every instance must be logged.	Low — disclose explicitly

Source: Method hierarchy per GHG Protocol Scope 3 Technical Guidance (v1.0, 2013), §2;

3.2 Greenhouse gases and global warming potentials

All seven greenhouse gases covered by the UNFCCC/Kyoto basket are within scope. Quantities of each gas are converted to carbon dioxide equivalent using 100-year global warming potentials.

Table 3.2 GWP₁₀₀ values by IPCC Assessment Report

Greenhouse gas	AR4 (2007)	AR5 (2013)	AR6 (2021)	Notes
Carbon dioxide (CO ₂)	1	1	1	Reference gas
Methane (CH ₄) — fossil origin	25	30	29.8	AR5/AR6 distinguish fossil from biogenic methane
Methane (CH ₄) — non-fossil / biogenic	25	28	27.0	Applies to landfill, wastewater, agricultural sources
Nitrous oxide (N ₂ O)	298	265	273	Combustion, effluent treatment, fertiliser
Hydrofluorocarbons (HFCs)	gas-specific	gas-specific	gas-specific	HFC-134a: 1,430 / 1,300 / 1,530. HFC-32: 675 / 677 / 771



Greenhouse gas	AR4 (2007)	AR5 (2013)	AR6 (2021)	Notes
Perfluorocarbons (PFCs)	gas-specific	gas-specific	gas-specific	Aluminium smelting, semiconductor manufacture
Sulphur hexafluoride (SF ₆)	22,800	23,500	24,300	High-voltage switchgear insulation
Nitrogen trifluoride (NF ₃)	17,200	16,100	17,400	Electronics manufacture
HCFC-22 (R-22)	1,810	1,760	1,960	Montreal Protocol phase-out refrigerant; still common in older Indian HVAC

3.3 Emission factors applied

Table 3.3 Emission factor register for this inventory

Applied to	Publisher / dataset	Version	Year	Value & unit	Accessed
Grid electricity (India), Scope 2 location-based	CEA, CO ₂ Baseline Database for the Indian Power Sector	v21.0	FY25-26	0.710 tCO ₂ e ₂ /MWh	23 08 2026
Grid electricity, Scope 2 market-based	Supplier disclosure / REC attribute / residual mix	NA	2026	NA	-
Liquid and gaseous fuels	DESNZ (formerly DEFRA), UK Government GHG conversion factors	2026	2026	per litre / kg / kWh	23 08 2026
Refrigerant GWPs	IPCC Assessment Report	AR6	2021	kgCO ₂ e per kg leaked	23 08 2026
Freight and business travel	DESNZ, UK Government GHG conversion factors	2026	2026	per t.km / p.km	23 08 2026
Waste treatment routes	DESNZ / CPCB / site contractor data	2026	2026	per tonne by route	23 08 2026
Water supply and treatment	DESNZ, adjusted to the local grid factor where the impact is electricity-driven	2026	2026	per m ³	23 08 2026
Purchased goods (spend screening)	EXIOBASE / US EPA USEEIO / India IO tables/Eco-invent Data set	version	2026	kgCO ₂ e per unit spend	23 08 2026

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

Current published releases at the date of this assessment report: [UK Government \(DESNZ\) GHG conversion factors for company reporting 2026 — published 11 June 2026, updated 31 July 2026](#); [Central Electricity Authority \(India\), CO₂ Baseline Database for the Indian Power Sector, User Guide Version 21.0 \(November 2025; FY 2024-25 data\)](#).

3.4 Scope 2 dual reporting

Scope 2 emissions are reported on both a location-based and a market-based method, as required by the GHG Protocol Scope 2 Guidance. The location-based figure reflects the average emissions intensity of the grid the client draws from; the market-based figure reflects the emissions attributable to the electricity the client has contracted for.

Method	Factor applied	What it tells the client
Location-based	Grid average intensity for the region (CEA weighted average for India).	Physical exposure to the grid. Falls only as the grid decarbonises or as consumption falls.



Method	Factor applied	What it tells the client
Market-based	Contractual instruments in descending quality: supplier-specific rate → energy attribute certificate (REC/I-REC/GO) → residual mix → grid average as a last resort.	The effect of procurement decisions — green tariffs, open access renewables, PPAs, certificates.

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

3.5 Biogenic CO₂

Direct CO₂ emissions from the combustion or biodegradation of biomass are reported as a separate memo item and are excluded from the gross Scope 1 total, in line with the GHG Protocol Corporate Standard, ISO 14064-1:2018 and GRI 305-1. Any methane and nitrous oxide from biomass combustion remains inside Scope 1.



4. Inventory results

4.1 Scope 1 — direct emissions

Scope 1 covers emissions from sources owned or controlled by the organisation: fuel burned on site, fuel burned in owned vehicles, refrigerant and fire-suppressant losses, and emissions released by physical or chemical processes.

Table 4.1 Scope 1 emissions by source category

Source category	Activity data	Unit	Emission factor	tCO ₂ e	Data quality
Stationary combustion — diesel (DG sets)	9,480.00	litre	2.51233	23.817	Measured
Stationary combustion — LPG / natural gas	30,507.99	m ³	2.04542	62.402	Measured
Boiler — Fuel Oil - LDO	12,960.00	kg	3.17493	41.147	Measured
Boiler-Coal	252.00	t	2,407.27	606.632	Measured
Mobile combustion — owned vehicles and site equipment (Diesel)	33,132.00	litre	2.51233	83.239	Measured
Mobile combustion — owned vehicles and site equipment (Petrol)	37,440.00	litre	2.08440	78.040	Measured
Fugitive — refrigerant top-up (state each gas)	540.00	kg	GWP100	950.400	Measured
Fugitive — fire suppressant (CO ₂ / clean agent)	0.00	kg	1	0.000	Measured
Process — effluent treatment plant*	7,603.30	m ³	—	0.00	Measured
Process — fertiliser / urea application	400.00	kg	0.006	0.0024	Measured
Total Scope 1				1,845.679	

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

*As the ETP emissions are not biogenic emissions, containing any methane related emissions from the processes, hence the emissions are estimated to be 0.00 tCO₂e

4.2 Scope 2 — purchased energy

Table 4.2 Scope 2 emissions, location-based and market-based

Source	Consumption	Unit	Location EF	Location tCO ₂ e	Market tCO ₂ e
Purchased grid electricity	96,15,649.00	kWh	0.710	6,884.805	0.00
Purchased renewable electricity (open access / PPA)	0	kWh	0.710	0.00	0.00
Purchased heat, steam or cooling	1,68,06,813.40	kWh	0.17073	2,869.427	0.00
Total Scope 2				9,754.232	0.00

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

Self-generated renewable electricity consumed on site (rooftop solar behind the meter) is **not** a Scope 2 emission and is not reported here. It reduces Scope 2 by displacing grid import. Record the generated and self-consumed volume in the narrative below so the reduction is visible and auditable.



Self-generated on-site renewable electricity in the reporting period: **25,62,239.00** kWh, of which **25,62,239.00** kWh self-consumed, avoiding approximately **18,19,189.690** tCO₂e of grid import.

4.3 Scope 3 — value chain screening

All fifteen GHG Protocol Scope 3 categories have been screened for relevance. A category is assessed as relevant where it is expected to be material in size, where the client has influence over it, where a stakeholder specifically requests it, or where it is required by a framework the client reports against. Categories assessed as not relevant are stated with the reason — an omission without a reason is a gap, not a boundary decision.

Table 4.3 Scope 3 relevance screening — all fifteen categories

#	Category	Relevant?	Method used	tCO ₂ e	Justification / exclusion reason
Upstream categories					
1	Purchased goods and services	Yes	Mass × EF	29,825.121	Raw material purchases; largest upstream source
2	Capital goods	Yes	Spend × EEIO	1,773.925	Plant and machinery capitalised in the period
3	Fuel- and energy-related activities not in Scope 1 or 2	Yes	WTT + T&D	115.491	Upstream fuel extraction and grid T&D losses
4	Upstream transportation and distribution	Yes	t.km × mode EF	693.054	Inbound raw material freight
5	Waste generated in operations	Yes	Mass × route EF	337.574	Hazardous and non-hazardous, by disposal route
6	Business travel	Yes	p.km × mode EF	25.265	Air, rail and road from the travel desk
7	Employee commuting	Yes	Survey × p.km	29.644	Commute survey.
8	Upstream leased assets	No	—	—	Leased assets not applicable
Downstream categories					
9	Downstream transportation and distribution	Yes	t.km × mode EF	251.686	Outbound customer freight, incl. export legs
10	Processing of sold products	No	—	—	Products are supplied finished; no further processing by the customer
11	Use of sold products	No	—	—	Products energy usage not accessible
12	End-of-life treatment of sold products	No	—	—	Not quantified this cycle; flagged for the next inventory
13	Downstream leased assets	No	—	—	No assets leased to third parties
14	Franchises	No	—	—	No franchise operations
15	Investments	No	—	—	No equity or debt investments requiring PCAF attribution
	Total Scope 3 (relevant categories)			33,051.758	



Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

4.4 Total inventory

Table 4.4 Total gross emissions and comparison to base year

Scope	Base year tCO ₂ e	Reporting year tCO ₂ e	Change tCO ₂ e	Change %
Scope 1 — direct	1,845.7	1,845.7	0.00	0.0%
Scope 2 — location-based	9,754.2	9,754.2	0.00	0.0%
Scope 2 — market-based	0.00	0.00	0.00	0.0%
Scope 3 — value chain	33,051.8	33,051.8	0.00	0.0%
Gross total (location-based)	44,421.0	44,421.0	0.00	0.0%
Memo — biogenic CO ₂	0.00	0.00	0.00	0.0%
Memo — carbon removals / sequestration	6210.4	6210.4	0.00	0.0%

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

*Since the base year and reporting year is same the % change is zero.

4.5 Hotspot analysis

Hotspots were identified and ranked based on their individual contribution to the gross location-based footprint of 44,420.96 tCO₂e. Each hotspot's share of the total footprint was calculated and classified as High (≥20%), Medium (≥7% and <20%), or Low (<7%).

Table 4.5 Top emission hotspots and indicated reduction levers

Source category	Scope	tCO ₂ e	Priority	Indicated reduction lever
Purchased goods & services	3	29,825.12	High	Supplier engagement, low-carbon procurement, local sourcing
Purchased electricity	2	6,884.80	Medium	Rooftop solar / open-access renewable energy, PPAs, RECs, energy efficiency
Purchased heat / cooling	2	2,869.43	Low	Heat recovery, district energy, demand reduction
Capital goods	3	1,773.92	Low	Lifecycle procurement criteria, refurbished assets
Fugitive / refrigerants	1	950.40	Low	Leak detection and repair, low-GWP refrigerant retrofit (R-32/R-290)

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.



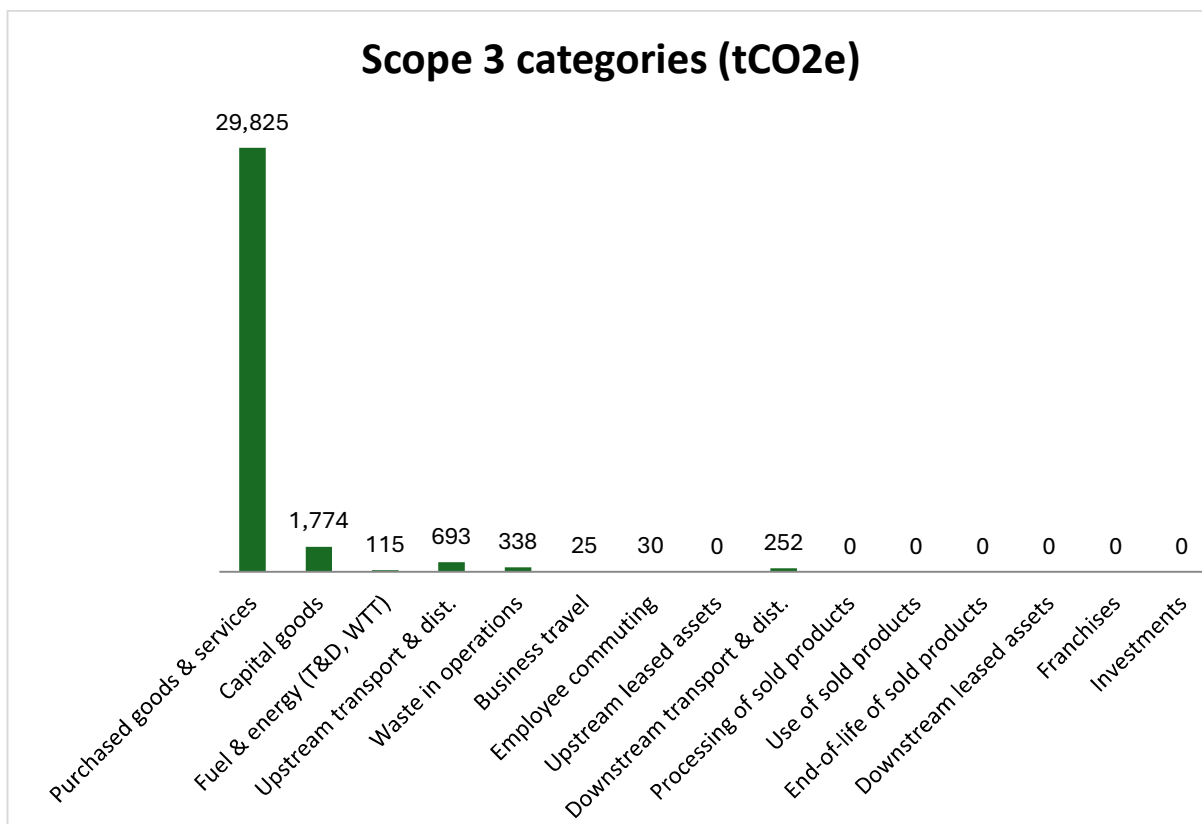


Figure 4.1.1 Emission sources ranked by contribution to gross emissions

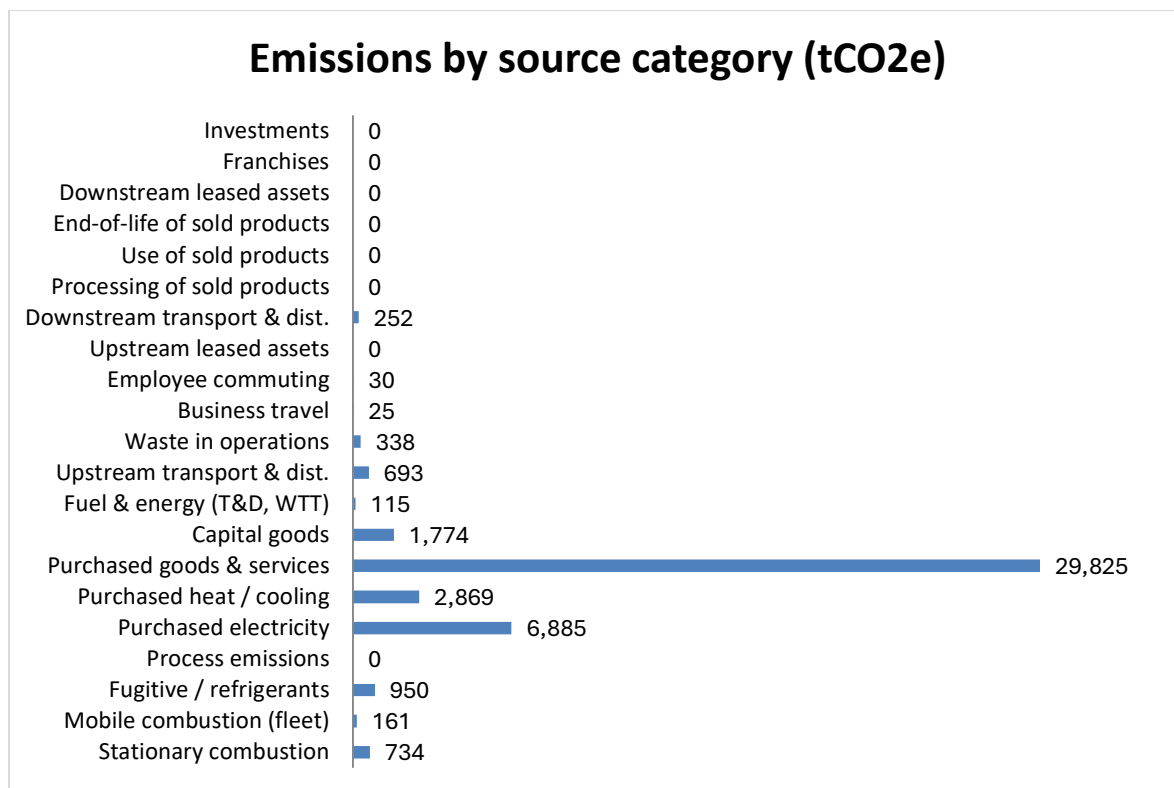


Figure 4.1.2 Emission sources ranked by contribution to gross emissions



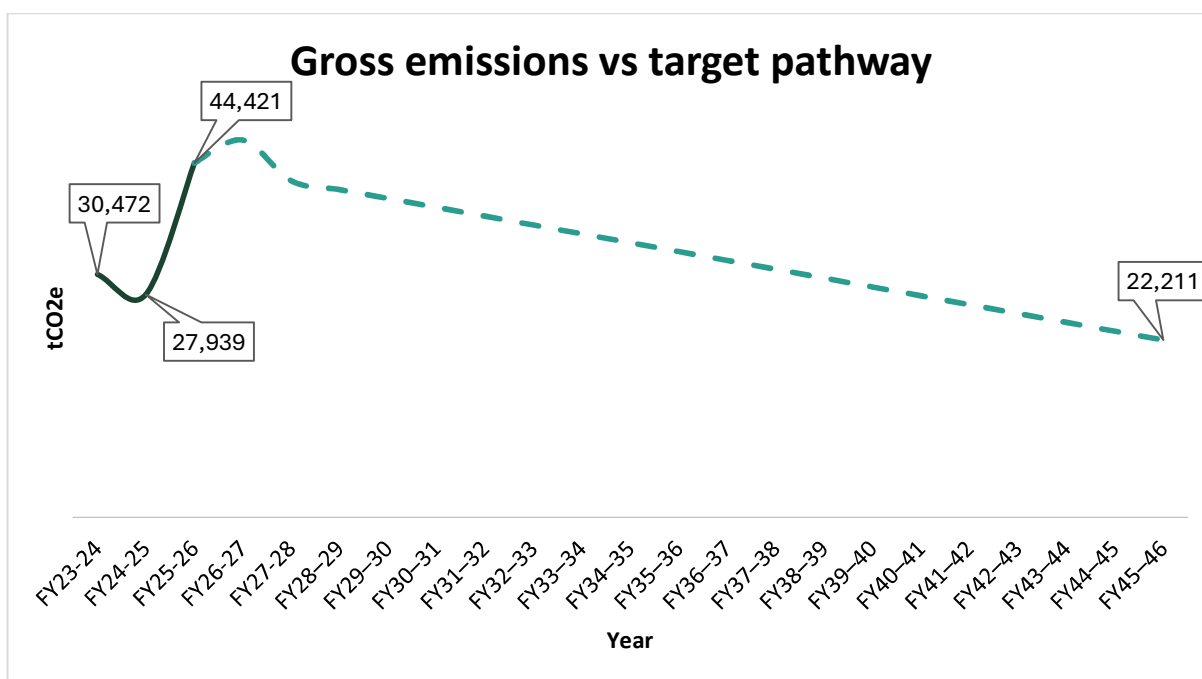


Figure 4.1.3 Gross emissions journey from FY 2023-24, FY 2025-26 (base year) and expected reduction by 50 % by the FY 2045-46, location-based



5. Priority actions

5.1 Immediate actions (0–12 months)

Table 5.1 Near-term reduction actions

Action	Scope	Indicative abatement (tCO ₂ e/yr)	Effort	Indicative capex	Owner
LED retrofit across production hall and stores	2	344	Low	INR 5–8 lakh	Maintenance
Compressed-air leak survey and repair programme	2	206	Low	INR 1–2 lakh	Utilities
Refrigerant leak detection and AMC log discipline	1	95	Low	INR 0.5–1 lakh/yr	EHS
Switch to certified green tariff / procure I-RECs for FY	2	0*	Low	INR X/kWh premium	Procurement
Freight consolidation and load-factor improvement	3	104	Medium	Nil — process change	Logistics

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

* Important accounting point: Greenex would recommend to report 0 tCO₂e/yr location-based abatement for the green-tariff/I-REC action because the assessment's gross footprint uses location-based Scope 2. Qualifying renewable-energy instruments can materially reduce market-based Scope 2, but they do not reduce the location-based electricity emissions figure.

The abatement assumptions are based on approximately 5% of purchased-electricity emissions for LED, 3% for compressed-air optimisation, 10% of fugitive/refrigerant emissions, and 15% of upstream transport emissions. The underlying hotspot values are 6,884.80 tCO₂e for purchased electricity, 950.40 tCO₂e for fugitive/refrigerants, and 693.05 tCO₂e for upstream transport and distribution.

From the earlier hotspot table: purchased electricity is medium priority at 15.50%, while purchased heat/cooling is Low at 6.46%; purchased goods/services is the clear High-priority hotspot at 67.14%.

5.2 Structural actions (1–3 years)

Table 5.2 Medium-term reduction actions

Action	Scope	Indicative abatement (tCO ₂ e/yr)	Effort	Indicative capex	Owner
Rooftop solar PV, sized to available roof area and captive electricity demand	2	1,377	Medium	INR 2.5–3.5 crore/MWp	Projects
Green open-access renewable power contract for residual electricity demand	2	3,442	Medium	Tariff-dependent / low upfront capex	Procurement
Supplier decarbonisation programme covering the top 10 purchased-material categories	3	2,983	High	Internal resource	Supply Chain
Fleet and forklift electrification at end of replacement cycle	1	100	Medium	INR 1–2 crore	Operations



Action	Scope	Indicative abatement (tCO ₂ e/yr)	Effort	Indicative capex	Owner
Low-GWP refrigerant transition at end of asset life	1	190	Medium	Replacement cycle	Engineering

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

Basis for the estimates:

- Rooftop solar: ~20% of the 6,884.8 tCO₂e Scope 2 purchased-electricity footprint.
- Green open access: ~50% of purchased-electricity emissions, assuming sufficient eligible demand and renewable supply.
- Supplier programme: ~10% reduction in the 29,825.1 tCO₂e Purchased Goods & Services hotspot.
- Fleet/forklift electrification: indicative reduction against the current Scope 1 mobile-combustion footprint.
- Refrigerant transition: indicative reduction against the 950.4 tCO₂e fugitive/refrigerant hotspot.

The supplier decarbonisation programme should remain the highest-priority structural action because Purchased Goods & Services alone represents approximately 67% of the gross inventory. This is substantially more material than any individual Scope 1 efficiency project.

5.3 Setting a target

A credible target is absolute, covers Scopes 1 and 2 in full, states its treatment of Scope 3, is set against a fixed base year, and is published with the pathway used to derive it. This assessment models a linear pathway against a chosen target year and reduction percentage, and flags each year as on track or behind.

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

We advise to the clients intending to submit a science-based target should note that the SBTi Corporate Net-Zero Standard Version 2.0 was published on 11 June 2026, with validation against V2.0 opening on 1 February 2027 and V1.3.1 remaining open for submissions through the end of 2027. Companies setting or renewing targets in the interim can proceed under V1.3.1 without waiting. See [SBTi — Corporate Net-Zero Standard V2.0 overview and transition timeline](#).

SUPREET CHEMICALS EMISSIONS TARGET:

“Supreet Chemicals Ltd, aims to reduce its combined Scope 1, Scope 2 and Scope 3 GHG emissions by 50% from the FY 2025–26 baseline of 44,421 tCO₂e by FY 2045–46, achieving a target inventory of approximately 22,211 tCO₂e, through progressive energy efficiency, renewable energy adoption, fleet electrification, low-carbon procurement and supplier decarbonisation initiatives.”

Change in Base Year

Supreet Chemicals has revised its GHG emissions base year from FY 2023–24 to FY 2025–26 to ensure that the baseline reflects the Supreet Chemical's current organisational and operational boundary and provides a complete and consistent basis for measuring future emissions reductions. The earlier FY 2023–24 baseline was calculated using a system boundary that did not provide full inclusiveness of all relevant emission sources and Scope 3 categories subsequently identified within the revised inventory boundary. As a result, direct comparison of the earlier baseline with the current inventory could have led to an inconsistent assessment of emissions performance and reduction progress.

Accordingly, FY 2025–26, with total Scope 1, Scope 2 and Scope 3 emissions of 44,421 tCO₂e, has been established as the revised base year. The revised base year incorporates the updated organisational boundary, improved source coverage and more comprehensive data and calculation methodologies. Future GHG reduction targets and performance will be measured against this revised FY 2025–26 baseline to ensure consistency, completeness, transparency and comparability over the target period.



6. Roadmap to an assurance-ready inventory

This screening inventory is a starting position. The table below sets out what would need to change for Supreet Chemicals to hold an inventory capable of supporting external assurance, customer audits, BRSR Core assessment, CBAM data requests or a science-based target submission.

Table 6.1 Maturity gap and the work required to close it

Dimension	Current position	Assurance-ready position	Action required
Activity data	Invoice and consumption records available, with some data requiring reconciliation and validation	Complete 12-month metered or invoiced data for every in-scope source, with source documents retained.	Reconcile monthly electricity, fuel, refrigerant and other activity data; close all data gaps and retain supporting invoices/meter records
Scope 3 coverage	Scope 3 quantified across material categories, with Purchased Goods & Services contributing 29,825 tCO ₂ e	All material categories quantified with a documented materiality test; spend proxies replaced by activity or supplier data for the largest contributors.	Prioritise activity and supplier-specific data for Purchased Goods & Services, upstream transport and other material categories
Emission factors	Combination of published and standard emission factors used	Current-release factors for the reporting year, with version, publication year and access date recorded per factor.	Establish and maintain an EF Library; document the source and rationale for each emission factor and review annually
Uncertainty	Primarily qualitative assessment	Data quality scored per line and a quantified or semi-quantified uncertainty statement at inventory level.	Complete the data quality column on every workbook line.
Documentation	Supporting documentation available but requires consolidation into an audit trail	A complete evidence pack: invoices, meter logs, contracts, survey instruments, calculation workings, and a signed assumptions register.	Create a central evidence register and link each material calculation to its supporting evidence
Governance	Review and data collection are currently distributed across functions	Named data owners per source, a documented internal review step, and board-level sign-off of the inventory.	Assign source-level owners, establish an independent internal review and obtain management/board sign-off before assurance
Assurance	No external assurance currently established	Limited or reasonable assurance from an accredited provider under ISAE 3410 / ISSA 5000 / ISO 14064-3.	Initiate a pre-assurance gap assessment and appoint an assurance provider before the next reporting cycle

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

Priority for the next cycle: Greenex advises Supreet Chemicals to focus first on Scope 3 Category 1, because its 29,825 tCO₂e contribution makes it the largest source of both emissions and assurance risk. The objective should be to move from a calculation that is quantifiable to one that is fully traceable, reproducible and evidence-backed.



6.1 Disclosure obligations to watch

The following are not obligations of this engagement, but are the regimes most likely to reach a client of this profile. Confirm applicability with the client rather than assuming.

Regime	Relevance	Reference
SEBI BRSR / BRSR Core (India)	Applies to listed entities on a market-capitalisation glide path — top 1,000 listed entities from FY 2026-27 — with reasonable assurance or assessment of BRSR Core attributes, including GHG intensity. Unlisted suppliers are reached indirectly through value chain disclosure by their listed customers.	sebi.gov.in
India Carbon Credit Trading Scheme (CCTS)	Compliance obligations are in force for seven energy-intensive sectors (aluminium, cement, chlor-alkali, pulp and paper, petroleum refining, petrochemicals, textiles) covering roughly 490 obligated entities, with GEI targets notified for the FY2026–FY2027 compliance period. Offsets are not permitted against compliance obligations.	icapcarbonaction.com
EU Carbon Border Adjustment Mechanism (CBAM)	The definitive regime began on 1 January 2026. Clients exporting cement, iron and steel, aluminium, fertilisers, hydrogen or electricity into the EU will face verified embedded-emissions data requests from their EU importers, with the first declaration due 30 September 2027 and a 50-tonne annual de minimis that does not apply to hydrogen or electricity.	dehst.de
IFRS S2 / ISSB	Adopted or being adopted across a growing number of jurisdictions. Requires Scope 1, 2 and 3 disclosures using the GHG Protocol Corporate Standard, subject to jurisdictional reliefs. Targeted amendments issued 11 December 2025 take effect for annual periods beginning on or after 1 January 2027.	ifrs.org
CSRD / ESRS E1 (EU)	Post-Omnibus, scope is limited to large companies above €450m turnover and 1,000 employees, with in-scope reporting from FY2027 (published 2028). Companies below 1,000 employees cannot be required to provide value-chain data beyond the voluntary VSME standard — useful protection to explain to Indian suppliers facing over-broad EU customer questionnaires.	finance.ec.europa.eu
Customer and lender questionnaires	In practice the most frequent driver for SME clients: CDP supply chain requests, Eco Vadis, and bank sustainability-linked loan covenants.	cdp.net



7. Exclusions, assumptions and limitations

7.1 Exclusions from the inventory boundary

Table 7.1 Sources excluded and the basis for exclusion

Source or entity excluded	Reason for exclusion	Estimated magnitude	Materiality
Scope 3 Category 10 — Processing of sold products	No applicable processing of sold intermediate products was identified within the current reporting boundary; the category is therefore not quantified in the current inventory.	0 tCO ₂ e reported	Immaterial / not applicable
Scope 3 Category 11 — Use of sold products	No direct use-phase energy or fuel emissions were identified for the products covered by the current inventory boundary.	0 tCO ₂ e reported	Immaterial / not applicable
Scope 3 Category 12 — End-of-life treatment of sold products	No activity data for end-of-life treatment of sold products has been identified within the current reporting boundary.	0 tCO ₂ e reported	Immaterial / not applicable
Scope 3 Category 13 — Downstream leased assets	No downstream leased assets under the reporting entity's value-chain boundary were identified.	0 tCO ₂ e reported	Not applicable
Scope 3 Category 14 — Franchises	The reporting entity has no identified franchise operations within the inventory boundary.	0 tCO ₂ e reported	Not applicable
Scope 3 Category 15 — Investments	No investment-related emissions have been identified for inclusion under the current organisational and value-chain boundary.	0 tCO ₂ e reported	Not applicable

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

Assurance notes: Categories showing 0 tCO₂e should not automatically be treated as immaterial solely because no emissions were calculated. Before external assurance, each zero category should be confirmed through a documented applicability/materiality assessment and recorded in the inventory's exclusions and estimates register.

Quantified Scope 3 categories, including Purchased Goods & Services (29,825.12 tCO₂e), Capital Goods (1,773.92 tCO₂e), Upstream Transport (693.05 tCO₂e) and Waste (337.57 tCO₂e), should not be presented as exclusions because they are already included in the reported inventory.

7.2 Key assumptions

Table 7.2 Assumptions applied and their effect

Assumption	Basis	Affected line items	Directional effect
Capital goods estimated using spend-based emission factors where supplier/activity data is unavailable	EEIO/spend-based emission factors and applicable dataset/version used in the workbook	Scope 3 Category 2 — Capital Goods	May over- or under-state emissions; sensitive to price changes and sector-average factors
Freight distances estimated using standard distance methodology where origin–destination activity data is incomplete	Workbook freight calculation methodology and applicable distance guidance	Scope 3 Category 4 — Upstream Transportation and Distribution; Category 9 — Downstream Transportation and Distribution	May under- or over-state emissions depending on actual routing and mode
Refrigerant emissions estimated using available consumption/recharge data and applicable emission factors where	Reported refrigerant usage/recharge records and standard GWP/emission-factor methodology	Scope 1 — Fugitive Emissions	Potentially understates emissions where leakage or service losses are not fully captured



Assumption	Basis	Affected line items	Directional effect
complete service records are unavailable			
Employee commuting emissions estimated using available employee/transport information and representative travel assumptions	Available employee travel information and standard commuting emission factors	Scope 3 Category 7 — Employee Commuting	May over- or under-state emissions depending on actual travel distance, mode and frequency
Waste emissions estimated using available waste quantities and standard treatment/disposal factors where facility-specific factors are unavailable	Waste records and published treatment/disposal emission factors	Scope 3 Category 5 — Waste Generated in Operations	May over- or under-state emissions depending on actual treatment route and waste composition
Electricity emissions calculated using the applicable grid emission factor for purchased electricity	Electricity consumption records and the selected grid emission factor documented in the emission-factor library	Scope 2 — Purchased Electricity	Directly proportional to reported electricity consumption and the selected grid factor
Where activity data is incomplete, conservative estimates or available-period data are used to avoid omission of material sources	Available records, documented estimation methodology and professional judgement	Applicable Scope 1, Scope 2 and Scope 3-line items	May increase or decrease reported emissions depending on the estimation basis

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

7.3 Limitations on use

- This inventory has not been independently verified unless expressly stated on the cover page. It is not a verified GHG statement and must not be presented as one.
- Scope 3 results derived from spend-based or average-data methods are appropriate for identifying priorities. They are not appropriate for supplier performance comparison, for public claims of precision, or for trading, offsetting or compliance purposes.
- Emission factors reflect the published releases current at the date of preparation. Restatement may be required when factor publishers revise their datasets — this is a normal feature of GHG accounting, not an error.
- The results depend on the completeness and accuracy of the data provided by Supreet Chemicals. Greenex has reviewed the data for internal consistency and plausibility but has not audited the underlying records.
- Greenex Environmental accepts no liability to any third party who obtains access to this report. Any reliance placed on it by a party other than **SUPREET CHEMICALS LTD** is at that party's own risk.



7.4 Declaration

This inventory has been prepared in accordance with the standards listed at §2.5 and the methods described at §3. To the best of our knowledge the information presented is complete, consistent, transparent and free from material misstatement within the limitations set out above.

Role	Name	Designation	Date
Prepared by	MR. PRAJWAL KUMBHAR	Sr. Consultant	24 08 2026
Reviewed by	MR. KAUSTUBH SAVATKAR	HOD	25 08 2026
Approved by	MRS. ARATI BHOSALE	Director	25 08 2026
Accepted by (client)	MR. MANJEET SARNA	Director	26 08 2026

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.



8. References

All sources below were current as at the date this Assessment was issued. Where a source is updated annually, verify the current release before use and record the version and access date.

Accounting standards

1. GHG Protocol, A Corporate Accounting and Reporting Standard (Revised Edition, 2004). [Link](#)
2. GHG Protocol, Scope 2 Guidance (2015). [Link](#)
3. GHG Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). [Link](#)
4. GHG Protocol, Technical Guidance for Calculating Scope 3 Emissions (v1.0, 2013). [Link](#)
5. ISO 14064-1:2018 — GHG quantification and reporting at the organization level. [Link](#)
6. ISO 14064-3:2019 — Verification and validation of GHG statements. [Link](#)

Scientific basis and global warming potentials

7. IPCC Sixth Assessment Report, WGI Ch.7 Appendix 7.A (GWP tables). [Link](#)
8. IPCC Fifth Assessment Report, WGI Ch.8 (GWP tables). [Link](#)
9. GHG Protocol, Global Warming Potential Values (August 2024). [Link](#)
10. IPCC 2006 Guidelines for National Greenhouse Gas Inventories. [Link](#)
11. IPCC 2019 Refinement to the 2006 Guidelines. [Link](#)
12. IPCC Emission Factor Database (EFDB). [Link](#)

Emission factor sources

13. UK Government (DESNZ) GHG conversion factors for company reporting 2026 — published 11 June 2026, updated 31 July 2026. [Link](#)
14. UK Government conversion factors for company reporting — full collection (all years). [Link](#)
15. DESNZ, 2026 GHG conversion factors — methodology paper. [Link](#)
16. Central Electricity Authority (India), CO2 Baseline Database for the Indian Power Sector, User Guide Version 21.0 (November 2025; FY 2024-25 data). [Link](#)
17. CEA — CO2 Baseline Database (all versions). [Link](#)
18. US EPA, GHG Emission Factors Hub. [Link](#)
19. US EPA, Supply Chain GHG Emission Factors (USEEIO). [Link](#)
20. IEA, Emissions Factors database. [Link](#)
21. India GHG Programme (WRI India / CII / TERI) — Technical guidance and India-specific factors. [Link](#)
22. ecoinvent LCI database. [Link](#)
23. EXIOBASE multi-regional EEIO database. [Link](#)

Disclosure frameworks and regulation

24. GRI 305: Emissions 2016. [Link](#)
25. IFRS S2 Climate-related Disclosures (ISSB). [Link](#)
26. ISSB, Targeted amendments to IFRS S2 (issued 11 December 2025; effective for annual periods beginning on or after 1 January 2027, early application permitted). [Link](#)
27. ESRS E1 Climate change (EU Delegated Regulation 2023/2772). [Link](#)
28. European Commission — Omnibus I simplification package (CSRD / CSDDD). [Link](#)
29. SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 (12 July 2023) — BRSR Core: framework for assurance and ESG disclosures for the value chain. [Link](#)



30. SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 (28 March 2025) — measures on assurance or assessment, ESG disclosures for the value chain, and voluntary green credit disclosure. [Link](#)
31. SEBI — Industry Standards on Reporting of BRSR Core (December 2024). [Link](#)
32. ICAP — Indian Carbon Credit Trading Scheme profile (compliance obligations live for seven sectors, FY2026–FY2027). [Link](#)
33. Bureau of Energy Efficiency — Carbon Market programme and Carbon Credit Trading Scheme (CCTS). [Link](#)
34. EU Carbon Border Adjustment Mechanism (Regulation (EU) 2023/956) — definitive regime from 1 January 2026. [Link](#)
35. DEHSt — CBAM definitive regime from 2026 (obligations, 50-tonne de minimis, certificate timetable). [Link](#)
36. CDP — Climate Change questionnaire and reporting guidance. [Link](#)

Targets, credits and assurance

37. SBTi Corporate Net-Zero Standard Version 2.0 (published 11 June 2026; validation opens 1 February 2027). [Link](#)
38. SBTi — Corporate Net-Zero Standard V2.0 overview and transition timeline. [Link](#)
39. SBTi — SME target-setting route. [Link](#)
40. ICVCM — Core Carbon Principles. [Link](#)
41. VCMi — Claims Code of Practice. [Link](#)
42. IAASB, ISAE 3410 Assurance Engagements on Greenhouse Gas Statements. [Link](#)
43. IAASB, ISSA 5000 General Requirements for Sustainability Assurance Engagements. [Link](#)



Annex A · Client data request checklist

#	Data item	Preferred evidence	Priority
1	Legal entity structure, ownership percentages, list of all sites	Org chart, ROC filings	Essential
2	Headcount (FTE), revenue, production output, gross floor area	HR and finance extracts	Essential
3	Reporting period definition and financial year end	Confirmation email	Essential
4	Diesel purchased for DG sets and boilers, 12 months	Fuel purchase invoices, tank dip logs	Essential
5	LPG, natural gas, furnace oil, coal or biomass consumption	Utility invoices, weighbridge slips	Essential
6	Fuel for owned vehicles, forklifts and site equipment	Fuel card statements, log books	Essential
7	Refrigerant top-up by gas type and quantity, plus installed charge per unit	HVAC AMC service log — not the purchase ledger	Essential
8	Fire suppressant refills (CO ₂ , clean agent)	Fire safety AMC records	Preferred
9	Process emission sources: ETP throughput and load, fertiliser or urea use, chemical process CO ₂	ETP logs, consent-to-operate returns, purchase records	Essential where present
10	Grid electricity consumption, 12 months, per connection	DISCOM invoices; sub-meter readings if multi-tenant	Essential
11	Renewable energy contracts: green tariff, open access, PPA, REC/I-REC retirement certificates	Contracts and retirement statements	Essential where claimed
12	On-site solar generation and self-consumption	Inverter/generation meter readings	Preferred
13	Purchased steam, heat or chilled water	Supplier invoices	Essential where present
14	Purchased goods: quantity by material type (kg or tonne), top 80% by mass or spend	Purchase register, BOM extract	Essential
15	Capital goods capitalised in the period, by asset and mass or capex value	Fixed asset register additions	Preferred
16	Inbound freight: origin, destination, mode, weight per consignment	Logistics MIS, LR/AWB/BL records	Essential
17	Outbound freight: destination, mode, weight, including export legs	Dispatch register, shipping documents	Essential
18	Waste by stream and disposal route (landfill, recycling, incineration, co-processing, authorised hazardous handler)	Form 3/Form 4 manifests, contractor receipts	Essential
19	Water supplied and effluent discharged	Water bills, ETP discharge log	Preferred
20	Business travel: air segments (IATA pairs), rail, road, hotel nights	Travel desk report or expense system extract	Essential
21	Employee commuting: mode split and one-way distance	Commute survey — record response rate	Essential
22	Named data owner for each source above	Confirmation from client sponsor	Essential
23	Prior-year inventory, if any, and the basis on which it was prepared	Previous report and workbook	Preferred



#	Data item	Preferred evidence	Priority
24	Any existing targets, commitments or public claims already made	Website, annual report, customer submissions	Essential
25	Disclosure obligations the client is subject to or expects	Client confirmation	Essential

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.



Annex B · Sustainability and Climate Action Initiatives

Sustainability Approach

Supreet Chemicals integrates sustainability into its business strategy and operational decision-making through environmental management, resource efficiency, responsible sourcing, climate action, stakeholder engagement and governance. The Company's ISO 14001-based environmental management approach supports systematic management of environmental risks, resource consumption, emissions and waste. Further details of the Company's sustainability practices are provided in.

Circular Economy Initiatives

The Company has implemented circular-economy practices focused on waste segregation, recycling, reuse and recovery of materials. Recyclable packaging, process residues, plastic waste and metal scrap are channelled for internal reuse, recovery or recycling through authorised channels. During FY 2024–25, the Company reported **952 MT of recycled waste and 0.32 MT of reused waste**, with overall waste treatment/recycling efficiency reaching **99%**, compared with 92% in FY 2023–24.

Afforestation and Carbon Sequestration

Supreet Chemicals undertakes plantation activities as part of its environmental and climate-action initiatives. The reported plantation programme comprises **4,950 trees across multiple native and locally relevant species**, including Bakul, Shisha, Gulmohar, Mango, Saptparni, Pipal, Coconut, Indian Rosewood, Karanj and Hibiscus. Any associated carbon sequestration is quantified separately using an appropriate and documented methodology and is not netted against gross Scope 1, Scope 2 or Scope 3 emissions unless the applicable accounting criteria are satisfied.

Sr. No.	Tree Name	Scientific Name	No. of Trees
1	Bakul	<i>Mimusops elengi</i>	500
2	Shisham	<i>Dalbergia sissoo</i>	700
3	Gulmohar	<i>Delonix regia</i>	500
4	Mango	<i>Mangifera indica</i>	700
5	Saptparni	<i>Alstonia scholaris</i>	400
6	Pipal	<i>Ficus religiosa</i>	250
7	Coconut Tree	<i>Cocos nucifera</i>	250
8	Indian Rosewood	<i>Dalbergia sissoo</i>	450
9	Karanj	<i>Pongamia pinnata</i>	450
10	Hibiscus	<i>Hibiscus rosa-sinensis</i>	750
Total			4,950

Source: GHG emissions calculations performed using the Greenex Environmental GHG Accounting Tool.

