



KPI's

Environment

Metric	Unit	FY 20	FY 24	FY 25	FY 26
Greenhouse Gas Emissions					
Scope 1 (Stationary Combustion)	tCo2e	10,907	8,464	5,202	4,656
Scope 1 (Fugitive Emissions)	tCo2e	1,544	2,012	2,350	6,677
Total Scope 1	tCo2e	12,452	10,476	7,552	11,333
Scope 2- Location Based	tCo2e	93,762	79,654	1,03,899	1,06,162
Scope 2- Market Based	tCo2e	92,848	54,577	63,368	54,164
Total Scope 2	tCo2e	92,848	54,577	63,368	54,164
Scope 3 (Category-1)- Purchased goods and services	tCo2e	21,862	8,686	10,249	15,904
Scope 3 (Category-2)- Capital goods	tCo2e	3,098	4,190	6,407	3,798
Scope 3 (Category-3)-Fuel and Energy related activities (Not included in scope-1 and 2)	tCo2e	46,624	49,250	37,268	28,734
Scope 3 (Category-5)- Waste generated in operations	tCo2e	460	330	754	460
Scope 3 (Category-6)-Business Travel	tCo2e	116	421	409	116
Scope 3 (Category-7)-Employee Commuting	tCo2e	105	194	149	174
Scope 3 (Category-13)- Downstream leased assets	tCo2e	1,36,367	1,09,348	93,161	1,02,526
Total Scope-3	tCo2e	2,08,631	1,72,420	1,48,397	1,51,711
Emission Intensity, (Scope1 & 2)	kgCo2e/sqft.	3.84	2.22	2.29	2.08
Energy					
Total Energy Consumption	MWh	3,90,393	3,44,954	3,75,832	3,87,447
Direct Fuel Consumption	MWh	12,532	6,566	6,145	5501
Diesel	% of Total energy	3.2%	1.9%	1.6%	1.4%
Purchased Energy	MWh	3,74,395	3,35,587	3,66,947	3,79,318
Purchased Energy	million MJ	13,47,821	12,08,112	13,21,009	13,65,545
Electricity	% of Total energy	95.5%	67.5%	56.1%	55.7%
Renewables	% of Total energy	1.2%	30.6%	42.2%	42.9%
Total Renewable	MWh	4,846	1,05,411	1,58,674	1,66,068
Non-Renewable	MWh	3,85,547	2,39,543	2,17,157	2,21,380
Energy Consumption intensity	kwh/sqft.	14.25	11.75	12.11	12.32
Water					
Total Water Withdrawal (A)	KL	27,29,129	22,65,832	24,25,799	24,71,778
Total Water Discharge (B)	KL	2,20,892	1,68,925	1,93,473	1,97,296
Total water consumption (A-B)	KL	25,08,238	20,96,907	22,32,327	22,74,482
Water Recycled/Reused	KL	10,52,914	7,88,695	11,95,862	12,73,564
% Water Reused	% of Total Water withdrawal	38.6%	34.8%	49.3%	51.5%
Water Consumption Intensity	KL/sqft.	0.133	0.101	0.113	0.115
Waste					
Total Waste Generated	Tonnes	7,259	5,573	6,953	8,195
Total Waste Recycled	Tonnes	4,375	4,701	6,851	8,069
Total Waste Disposed	Tonnes	2,884	872	102	127
%Waste diverted from Landfill	%	60.26%	84.35%	98.53%	98.46%
Waste generation Intensity	kg/Sqft.	0.11	0.19	0.224	0.261

Air Emissions and Ozone Depleting Substances (ODS)

Metric	Unit	FY-25	FY-26
Air Emissions (Other than GHG emissions)			
PM	Tonnes	0.68	0.48
NOx	Tonnes	3.80	3.85
SOx (As SO2)	Tonnes	0.68	0.68
Emissions of ozone-depleting substances (ODS)			
ODS	Tonnes	0.00247	0.00036

Estimated Amount of reduction in energy consumption as a direct result of conservation and efficiency initiatives - 9441MWh.

Note:

1. We have done base year recalculation due to structural changes in the REIT.
2. Revised methodology for Scope 3 Category 2 to align with financial reporting standards. Since Rostrum is a joint venture (JV), it has been excluded from the Scope 3 capital goods calculation as aligned with consolidated financial reporting.
3. As per GRI standard, we have included rainwater harvesting in total water withdrawal.
4. Air emissions have been recalculated using the DG stack monitoring report.
5. Updated emission factors have been used (CEA, DEFRA 2025) for calculations

Water efficiency measures

S. No.	Type of water efficiency program	% of portfolio Covered	Estimated Savings (m3)	% Estimated ROI	Description of the program
1	Low-flow, sensor-based fixtures and aerators	100%	8,94,408.73	33%	We promote low-flow design fixtures and mandate installation of aerators to achieve demand side water efficiency. Also we have incorporated the same in our design manual for fitouts.
2	Rainwater harvesting	100%	81,014.85	10%	By installing and maintaining water harvesting pits and tanks we aim to recharge groundwater aquifers and also store water in areas of high-water table for reuse.
3	Sewage Treatment Plants with ultrafiltration	69%	11,95,500.28	10%	Our sewage treatment plants are equipped with Ultrafiltration to ensure the best quality non-potable water for flushing, irrigation and cooling towers.
4	Water flow metering and Sub-Metering	100%	72,207.66	15%	We have completed our floor-level water metering pilot project at one asset and have initiated installation at our other key assets in order to enable demand-side water management.
5	Drip irrigation	82%	2,35,164.44	82%	By installing a drip and sprinkler system in the landscaping area, we have reduced the watering demand by 40-50%.
6	Water Automation	70%	64,236.80	70%	To prevent tank overflow, we have installed a level sensor/ alarm system to avoid overflow in both the underground and overhead tanks.

Water pollutant	Mitigation procedures	Implementation measures
Oil	Infrastructure assessment for spills and leakages	1. Strict spill control measures including secondary containment, regular inspections, and staff training to ensure zero discharge of used oil. 2. Treatment of Grey water through oil and grease separators before discharge to the sewage treatment plant.
Pathogens	Water treatment	Grey water from activities such as utensil washing and handwashing is treated with UV radiation as well as chlorination prior to discharge to the sewage treatment plant, reducing potential biological contamination.
Nitrates	Water treatment and monitoring	Denitrification is carried our using treatment such as anoxic tanks and periodic testing is conducted to ensure nitrate levels remain within prescribed limits before discharge to the sewage treatment system.

Social

Workforce data (Permanent Employees)

Metric	Unit	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Diversity (Gender & Age)					
Total number of employees					
Male	Number	88	133	108	118
Female	Number	11	44	35	35
<30 years old	Number	4	12	7	7
>30-<50 years old	Number	75	147	87	124
>50 years old	Number	20	18	14	22



Metric	Unit	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Turnover					
Male	Number	12	22	25	28
Female	Number	2	7	1	9
<30 years old	Number	0	1	5	2
>30-<50 years old	Number	13	25	17	32
>50 years old	Number	1	3	4	3
Turnover Rate	Percentage	11%	21%	16%	25%
New Hires					
Male	Number	25	32	16	30
Female	Number	5	14	5	6
<30 years old	Number	2	5	7	5
>30-<50 years old	Number	25	40	13	27
>50 years old	Number	3	1	1	4

Gender-wise workforce in FY 2025 -26

	Male	Female
Permanent employees	118	35
Other than Permanent employees	548	91
Workers	4719	574

Management, gender and age wise permanent employees in FY 2025 -26

	Male			Female		
	<30 years	30-50 years	>50 years	<30 years	30-50 years	>50 years
Senior management	-	2	2	-	1	-
Middle management	-	12	5	-	5	-
Junior management	-	37	14	-	9	-
Non-management	5	40	1	2	18	-

Region wise permanent employees in FY 2025 -26

	Male			Female		
	<30 years	30-50 years	>50 years	<30 years	30-50 years	>50 years
North	5	66	15	1	26	-
South	-	8	2	-	4	-
East	-	6	4	-	2	-
West	-	11	1	1	1	-

Employees availing parental leave in FY 2025-26

Maternity	Number	0
Paternity	Number	2

Employee Retention in FY 2025-26

Return to work rate	Percentage	100
Retention Rate	Percentage	83
Voluntary turnover rate	Percentage	25

Safety Performance

Safety Performance*	FY 2024-25	FY 2025-26
Total recordable work-related injuries	1	9
Recordable work-related injury rate	0	0.7
High-consequence work-related injury total	0	0
High-consequence work-related injury rate	0	0
Total recordable work-related ill health (occupational diseases) cases	0	0
Recordable work-related ill health (occupational disease) cases rate	0	0
Work related ill health (occupational disease) fatalities	0	0
Total work-related fatalities	0	0
Rate of fatalities as a result of work-related injury	0	0
Total lost days	0	2
Total Lost Time Injury (LTI)	0	7
LTIFR	0	0.56
Lost day rate (including fatality)	0	0.16
Absentee rate		0
Manhours worked-total	92,18,462	12,572,812
Total Safety Training hours	1,36,768	1,62,084

*The data reported in the above table is for select employees and associates only. Additionally, no incident has been recorded in FY 2025-26 for employees

Training and Development

Section	Indicator	FY 2025-26
Human capital management (Permanent employees)	Average hours per FTE of training and development	3.57
	Average amount spent per FTE on training and development	INR 1036.8
Gender –wise total training hours for entire workforce (employees and workers)	Male	252,033.07
	Female	26,547.19
Gender –wise total training hours (Permanent employees)	Male	430.67
	Female	115.94

Gender and age wise : Total training hours and average training hours for permanent employees in FY 2025 -26

	Male			Female		
	<30 years	30-50 years	>50 years	<30 years	30-50 years	>50 years
Total training hours	20.18	331.92	78.57	7.42	108.52	0.00
Average training hours	4.04	3.65	3.57	3.71	3.29	0.00

Management and gender wise: Total training hours and average training hours for permanent employees in FY 2025 -26

	Male				Female			
	Senior Management	Middle Management	Junior Management	Non-management	Senior Management	Middle Management	Junior Management	Non-management
Total training hours	35.36	38.96	189.06	167.29	2.17	13.85	30.78	69.14
Average training hours	8.84	2.29	3.71	3.64	2.17	2.77	3.42	3.46

Employee Engagement Score

Indicator	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Employee Engagement mean score *	X	3.83	X	3.83
Response rate	X	92%	X	83%

*Employee Engagement survey is conducted in every 2 years



Breaches

Number of breaches	FY 2025-26
Corruption or bribery	0
Customer privacy data	0
Conflict of interest	0
Money laundering or insider trading	0

Diversity in the workforce

Indicator	FY 2025-26
Share of women in all management positions, including junior, middle and senior management (as % of total management positions)	17.2%
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	15%
Share of women in Senior management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total Senior management positions)	20%
Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	31%
Share of women in STEM-related positions (as % of total STEM positions)	40%
Percentage of open positions filled by internal candidates (internal hires)	0
Average hiring cost/ FTE (Permanent Employees)	INR 1,01,575

Customer Satisfaction

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
CSAT Score	96	96	96	97
Response Rate	92	95	87	92

Supply chain management

Supply chain management	FY 2024-25	FY 2025-26
Total number of Tier-1 suppliers	1,474	1,786
Total number of significant suppliers in Tier-1	64	111
% of total spend on significant suppliers in Tier-1	31%	78%
Total number of significant suppliers in non Tier-1	0	0
Total number of significant suppliers (Tier-1 and non Tier-1)	64	111
Total number of suppliers assessed via desk assessments/ on-site assessments	1,474	1,786
Total number of significant suppliers assessed via desk assessments/ on-site assessments	64	111
% of unique significant suppliers assessed	100%	100%
Number of suppliers assessed with substantial actual/ potential negative impacts	255	253
Number of suppliers with substantial actual/potential negative impacts that were terminated	7	11
% of suppliers with substantial actual/potential negative impacts that were terminated	2.75%	4%
Total number of suppliers supported in corrective action plan implementation by % spend suppliers supported in corrective action is 21%	0	1
% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	0%	0.4%
Total number of suppliers in capacity building programs (Tier -1 suppliers)	64	212
% of unique significant in capacity building programs	100%	100%
Buyers trained on sustainable procurement (including social & environmental issues) (%)	100%	100%

Contributions to Trade Associations

Contributions and other spending (INR million)	FY 2025	FY 2026
Trade associations or tax-exempt groups (e.g., think tanks)	12.84	11.80
Data coverage - % of operations covered under above data	100	100

Board Experience

S No.	Director	General Management/ Leadership	Business Strategy	Mergers & Acquisitions	Financial	Risk Management	Sustainability	International Business	Government Legal/Regulatory	Technology/ Cybersecurity
1	Ankur Gupta	*	*	*	*	*	*	*		
2	Alok Aggarwal	*	*	*	*	*	*	*		
3	Thomas Jan Sucharda	*	*	*	*	*		*		
4	Shailesh Vishnubhai Haribhakti	*	*	*	*	*	*	*	*	*
5	Akila Krishnakumar	*	*	*	*	*	*	*		*
6	Rajnish Kumar	*	*	*	*	*	*	*	*	*
7	Keki Mistry	*	*	*	*	*		*	*	*
8	Rachit Kothari	*	*	*	*	*		*		

Board Diversity

S No.	Director	Independent Directors	Executive Directors	Non-Independent, Non-Executive Directors	Tenure (Years)	Age	Gender	Race/ Ethnicity	Nationality
1	Ankur Gupta			*	6.1	30-50 yrs	M	South Asian	Indian
2	Alok Aggarwal		*		3	>50 yrs	M	South Asian	Indian
3	Thomas Jan Sucharda			*	2.1	>50 yrs	M	White	Canadian
4	Shailesh Vishnubhai Haribhakti	*			5.6	>50 yrs	M	South Asian	Indian
5	Akila Krishnakumar	*			5.6	>50 yrs	F	South Asian	Indian
6	Rajnish Kumar	*			3	>50 yrs	M	South Asian	Indian
7	Keki Mistry				0.8	>50 yrs	M	South Asian	Indian
8	Rachit Kothari	*		*	0.8	30-50 yrs	M	South Asian	Indian
		50%	13%	38%					

Certifications and Awards

S No.	Asset Name	ISO 9001, 14001, 45001	ISO 50001	BEE Star Rated	IGBC Existing Building (Operations & Maintenance)	IGBC Net Zero Waste	IGBC Net Zero Energy	EDGE Certification	WELL Equity	WELL Health and Safety	BSC 5 Star Audit	Wired-Score Certification
1	Candor Techspace G1	√	√	√	√	X	X	X	√	X	√	X
2	Candor Techspace G2	√	√	√	√	X	X	X	√	X	√	X
3	Candor Techspace N1	√	√	√	√	X	X	X	√	X	√	X
4	Candor Techspace N2	√	√	√	√	X	X	X	√	X	√	X
5	Candor Techspace K1	√	√	√	√	X	√	X	√	X	√	X
6	Kensington	√	X	√	√	X	X	√	√	X	√	X
7	Winchester	√	X	√	√	X	X	√	√	X	√	X
8	Ventura A	√	X	√	√	X	X	√	√	X	X	X
9	Fairmont	√	X	√	√	X	X	√	√	X	X	X
10	Prudential	√	X	√	√	X	X	√	√	X	X	X
11	Spectra	√	X	√	√	X	X	√	√	X	X	X
12	Alpha	√	X	√	√	X	X	√	√	X	X	X



S No.	Asset Name	ISO 9001, 14001, 45001	ISO 50001	BEE Star Rated	IGBC Existing Building (Operations & Maintenance)	IGBC Net Zero Waste	IGBC Net Zero Energy	EDGE Certification	WELL Equity	WELL Health and Safety	BSC 5 Star Audit	Wired-Score Certification
13	One boulevard	√	X	√	√	X	X	√	√	X	X	X
14	Delphi	√	X	√	√	X	X	√	√	X	X	X
15	Worldmark Delhi -1	√	X	√	X	X	X	√	√	X	√	X
16	Worldmark Delhi -2	√	X	√	X	X	X	√	√	X	√	X
17	Worldmark Delhi -3	√	X	√	X	X	X	√	√	X	√	X
18	Worldmark Gurgaon	√	X	√	X	X	X	√	√	X	√	X
19	Airtel Center (ATC)	√	X	√	X	X	X	√	√	X	X	X
20	Pavilion Mall	√	X	√	X	X	X	X	√	X	X	X
21	Ecoworld-1AB	√	√	√	√	√	X	√	√	√	√	X
22	Ecoworld-4AB	√	√	√	√	√	X	√	√	√	√	X
23	Ecoworld-4C	√	√	√	√	√	X	√	√	√	√	X
24	Ecoworld-4D	√	√	√	√	√	X	√	√	√	√	√
25	Ecoworld-5AB	√	√	√	√	√	X	√	√	√	√	X
26	Ecoworld-6AB & 7	√	√	√	√	√	X	√	√	√	√	X
27	Ecoworld-8AB	√	√	√	√	√	X	√	√	√	√	X

Certification	ISO 9001, 14001, 45001	ISO 50001	BEE Star Rated	IGBC existing building-operations and maintenance	IGBC Net Zero Waste	IGBC Net Zero Energy	EDGE Certification	WELL Equity	WELL health and safety	BSC 5-star audit	Wired-Score Certification
Total Assets (REIT)	27	27	27	27	27	27	27	27	27	27	27
Assets achieved Certification	27	12	27	21	7	1	21	27	7	18	1
% of asset certified	100	44	100	78	26	4	78	100	26	67	4

Revenues from:	FY2023	FY2024	FY2025	FY2026
Energy efficient buildings (in INR)	8,65,67,61,639	14,97,07,60,200	20,47,94,86,400	29,71,14,40,000
% of buildings	70.41%	81%	83%	100%

Methodology

Energy

The following table details out data source of total energy consumption within our operational assets along with the source document.

S.no	Data Source	UOM	Source
1.	Diesel Generator	KWh	Summation of all DG energy meters
2.	Grid	KWh	Invoice received from local DISCOM
3.	Renewable Power - onsite	KWh	Invoice received from third party vendor
4.	Renewable Power- offsite	KWh	Invoice received from local DISCOM

GHG Emissions – Scope 1, Scope 2 and Scope 3

Our GHG emissions are calculated according to the GHG Protocol accounting standard, supplemented by the most recent guidelines applicable. Results are presented in terms of CO2 equivalent (CO2e), i.e., the number of tons (metric tons) of carbon dioxide emissions that have the same global warming potential as a ton of another greenhouse gas.

Scope	Type	Category	Activity type	Relevance	Method
Scope 1	Direct emissions		Stationary combustion	Yes	Derived
			Fugitive emissions from air-conditioning and refrigeration		
			Other fugitive or process emissions such as - fire suppression - fuel consumption (cooking purpose)		
Scope 2	Indirect emissions from electricity		Purchased electricity in areas under operational control	Yes	Derived
Scope 3	Indirect emissions from value chain	Category 1	Purchased goods and services	Yes	Derived using spend- based method
		Category 2	Capital goods	Yes	Derived using spend- based method
		Category 3	Fuel-and energy-related activities (not included in scope 1 or scope 2)	Yes	Derived
		Category 4	Upstream transportation and distribution	No	Not applicable due to nature of business
		Category 5	Waste generated in operation	Yes	Derived
		Category 6	Business travel	Yes	Derived using spend- based method
		Category 7	Employee commuting	Yes	Derived from employee commute survey
		Category 8	Upstream leased assets	No	Not applicable due to nature of business
		Category 9	Downstream transportation and distribution	No	Not applicable due to nature of business
		Category 10	Processing of sold products	No	Not applicable due to nature of business
		Category 11	Use of sold products	No	Not applicable due to nature of business
		Category 12	End-of-life treatment of sold products	No	Not applicable due to nature of business
		Category 13	Downstream leased assets - Purchased Electricity - Tenant Areas	Yes	Derived from tenant's energy consumption and also the fuel consumption (for cooking purpose) in the occupied areas.
		Category 14	Franchises	No	Not applicable due to nature of business
		Category 15	Investments	No	Not applicable due to nature of business



The source-wise emission factor list for Scope 1, Scope 2 and Scope 3 is provided below:

Description		Value	UOM	Reference
Energy	Grid	0.71	kgCo2e per kWh	https://cea.nic.in/wp-content/uploads/baseline/2025/12/User_Guide_V_21.0.pdf
	Diesel(HSD)	2.66	kgCo2e per ltr.	DEFRA 2025
Refrigerant	HFC/R-22	1760	kgCo2e per kg	DEFRA 2025
	HFC/R-32	677	kgCo2e per kg	DEFRA 2025
	R-134A	1300	kgCo2e per kg	DEFRA 2025
	R-438A	2059	kgCo2e per kg	DEFRA 2025
	R-600A	3	kgCo2e per kg	DEFRA 2025
	Clean Agent (HFC-227ea)	3350	kgCo2e per kg	DEFRA 2025
	Novec-1230 (fluorinated ketone fluid (FK-5-1-12))	0	kgCo2e per kg	
	R-410 & 410A	1924	kgCo2e per kg	DEFRA 2025
Waste	Dry	0.0047	kgCo2e per kg	DEFRA 2025
	Wet	0.1149	kgCo2e per kg	DEFRA 2025
	Landfill	0.0090	kgCo2e per kg	DEFRA 2025
	E-waste	0.0047	kgCo2e per kg	DEFRA 2025
	Battery Waste	0.0047	kgCo2e per kg	DEFRA 2025
	Used Lube Oil	0.00469	KgCo2e per kg	DEFRA 2025
	Lub Oil Density	0.864304	Kg/Lit	DEFRA 2025
	Medical	0.0047	kgCo2e per kg	DEFRA 2025
	C&D Waste- Debris	0.0013	kgCo2e per kg	DEFRA 2025
	Other Hazardeous Waste	0.0047	kgCo2e per kg	DEFRA 2025
Gas	LPG	2.9394	KgCo2e per kg	DEFRA 2025
	PNG	2.5755	KgCo2e per kg	DEFRA 2025
	PNG	0.7600	kg/SCM	DEFRA 2025
	SF6	23500	kgCo2e per kg	DEFRA 2025
	Tandoor Coke-Coking Coal	3.16	kgCo2e per kg	DEFRA 2025
Business Travel	Wax			
	Air Travel - Domestic	0.001020	Tonne Co2e/dollar	USEEIO
	Air Travel - International	0.001020	Tonne Co2e/dollar	USEEIO
	Road Travel - Bus	0.000551	Tonne Co2e/dollar	USEEIO
	Road Travel - Rail	0.000754	Tonne Co2e/dollar	USEEIO
	Road Travel - Cab (Euro Cars)	0.000551	Tonne Co2e/dollar	USEEIO
	Hotel Accomodation	0.000326	Tonne Co2e/dollar	USEEIO
Employee Commute	Auto - CNG	0.064	kgCO2e/Passenger.KM	Estimated
	Bus	0.029	kgCO2e/Passenger.KM	Estimated
	Local Train	0.028	kgCO2e/Passenger.KM	Estimated
	Metro	0.029	kgCO2e/Passenger.KM	Estimated
	4 wheeler - CNG	0.174	kgCO2e/KM	DEFRA 2025
	4 wheeler - Petrol	0.163	kgCO2e/KM	DEFRA 2025
	4 wheeler - Diesel	0.173	kgCO2e/KM	DEFRA 2025
	4 wheeler - Electric	0.040	kgCO2e/KM	DEFRA 2025
	4 wheeler - Hybrid	0.128	kgCO2e/KM	DEFRA 2025
	2 wheeler	0.114	kgCO2e/KM	DEFRA 2025

Description		Value	UOM	Reference
Others	WTT - Diesel emission factor	0.62409	kg CO2e/Ltr	DEFRA 2025
	Percentage T&D losses in Haryana in 2023-24	17.96	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Delhi in 2023-24	15.13	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in UP in 2023-24	19.02	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Punjab in 2023-24	14.03	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in West Bengal in 2023-24	17.18	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Maharashtra in 2023-24	15.38	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Karnataka in 2023-24	17.33	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Tamil Nadu in 2023-24	17.71	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Percentage T&D losses in Telangana in 2023-24	12.92	%	https://cea.nic.in/wp-content/uploads/general/2025/Updated_GR_2025_merged_new.pdf
	Emission factor for Transmission and distribution loss- Purchased electricity	0.837	kg CO2e/kWh	Calculated
	WTT-Emission factor -Purchased electricity	0.127	kg CO2e/kWh	IEA
Emissions of ozone-depleting substances (ODS)	R-22	0.055	Ratio	As per ASHRAE
	R-32	0	Ratio	
	R-134a	0	Ratio	
	R410	0	Ratio	

Emission factor for Scope 3 category 1 and category 2

Sr No.	Business Travel Category	Reference
1	Purchased goods and services	USEEIO
2	Capital goods	USEEIO

Waste

S no.	Data	UOM	Source
1	Non-Hazardous waste -Dry waste which consists of paper, plastic and metal	kg	Certificate provided by authorized vendor and onsite logbooks
2	Non- Hazardous waste- Wet waste (Organic waste)	kg	Certificate provided by authorized vendor and onsite logbooks
3	Non- Hazardous waste-Landfill	kg	Certificate provided by Authorized vendor
4	Non- Hazardous waste- Waste- to -Energy	kg	Certificate provided by Authorized vendor
7	Hazardous waste- Recycled (Lube oil, E waste, biomedical waste and used battery waste)	kg	Transport manifest/certificate provided by authorized recycler