

Carbon Emissions Report (Scope 3) for the FY 2024-25

Standard: GHG Protocol – Corporate Value Chain (Scope 3)

A. Objective

This report presents a screening-level quantification of Scope 3 greenhouse gas (GHG) emissions across Balark's value chain.

The purpose is to:

- Identify indirect emission sources
- Quantify emissions using best available data
- Establish a baseline for future reduction planning
- Demonstrate Scope 3 maturity

B. Methodology & Assumptions

- Approach: Screening-level (Spend-based + Activity-based)
- Boundary: Upstream and downstream activities related to Balark operations
- Emission Factors: Industry-average factors aligned with GHG Protocol / DEFRA / India references
- Units: All emissions reported in tCO₂e

C. Scope 3 Categories – Applicability Review

Category No.	Category Name	Applicability
1	Purchased Goods & Services	Applicable
2	Capital Goods	Applicable
3	Fuel & Energy Related Activities	Applicable
4	Upstream Transportation	Applicable
5	Waste Generated in Operations	Applicable
6	Business Travel	Applicable
7	Employee Commuting	Applicable
8	Downstream Transportation	Applicable
9	End-of-Life of Sold Products	Applicable

D. Scope 3 Emissions by Category

Category	Name	Emissions (tCO ₂ e)
1	Purchased Goods & Services	1430.59
2	Capital Goods	134.63
3	Fuel & Energy Related Activities	109.02
4	Upstream Transportation	18.51
5	Waste Generated in Operations	29.78
6	Business Travel	Activity not started
7	Employee Commuting	Activity not started
8	Downstream Transportation	Activity not started
9	End-of-Life of Sold Products	8.08
	Total Scope 3 Emissions	1730.60 tCO₂e

E. Key Insights

- Purchased goods & services are the largest Scope 3 contributor
- Employee commuting and logistics are material secondary sources
- Baseline established for future reduction targets

F. Scope 3 Reduction Action Plan

Focus Area Action

Materials Supplier engagement & recycled content

Logistics Local sourcing & route optimisation

Travel Video conferencing & rail preference

Commuting Carpooling

Waste Improved segregation & recycling

G. Declaration

This Scope 3 report has been prepared using a screening-level approach based on available data and accepted methodologies. Balark commits to progressively improving data quality, expanding supplier engagement, and implementing emission reduction measures across its value chain.

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