

ZYETA PRIVATE LIMITED

GHG EMISSION REPORT

Bengaluru, India

Zyeta 138, Prestige Poseidon, Field Marshal Cariappa Rd, Shanthala Nagar, Ashok Nagar, Bengaluru, Karnataka 560025

Hyderabad, India

Zyeta, MSR Arcade, cospace hub, Plot no.123 & 126, Hitech City Main Rd, Patrika Nagar, Madhapur, Hyderabad, Telangana 500080

Chennai, India

1st Floor, Old 231 New 150, Golden Sunshine Building, Royapettah High Road, Near Wangs Kitchen, Chennai, Tamil Nadu – 600014.

Mumbai, India

1st Floor & 2nd Floor, Kagalwala House, Plot No. 175, Behind Metro House, CST Road, Kalina, Bandra Kurla Complex, Santacruz East, Mumbai, Maharashtra – 400098.

Pune, India

Zyeta, 2ND Floor, Arjun Building, Koregaon Rd, behind Atur Park, Koregaon Park, Pune, Maharashtra 411001

Gurugram, India

3rd floor, Vi-John Tower 393, Phase 3, Udyog Vihar, Sector 20, Gurugram, Harayana 122016

Ahmedabad, India

1st and 2nd Floor, RE11 Ahmedabad Near Vikramnagar, Iscon, Ambli Rd, Ambli, Ahmedabad Gujarat - 380058

Singapore

Singapore Fashion Council, 250 Orchard Road, Level 2 Singapore 238905

Kuala Lumpur, Malaysia

Zyeta Level 5, Tower 8, Avenue 5, Horizon 2, Bangsar South City Kuala Lumpur, Bangsar South, 59200 City Malaysia

Hong Kong

Zyeta, RM 409, Beverly Comm Centre, 87-105 Chatham Road, South, TSIM SHA TSUI Hong Kong

Taiwan

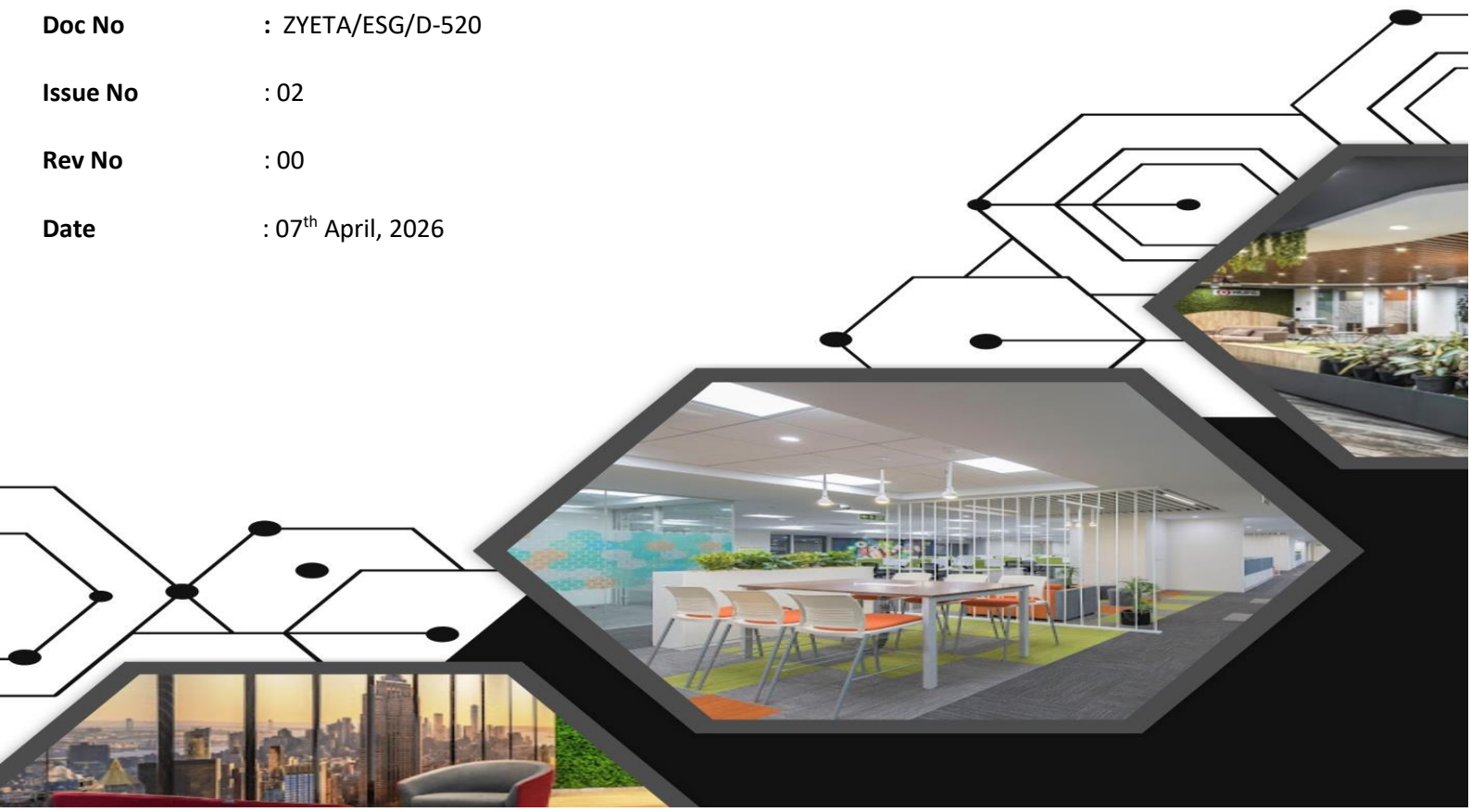
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GHG EMISSION REPORT**Table of Content**

Sl. NO	Content	PAGE NO
1	EXECUTIVE SUMMARY	3
2	INTRODUCTION	3
3	GHG EMISSIONS SUMMARY	4
4	ORGANIZATION DESCRIPTION	8
5	REPORTING PERIOD	8
6	GHG ACCOUNTING METHODOLOGY	9
7	EMISSION SOURCES IDENTIFICATION	11
8	GHG SCOPE CLASSIFICATION	12
9	GHG DATA COLLECTION & QUALITY	13
10	EMISSION FACTORS	14
11	CALCULATION RESULTS	14
12	BASE YEAR & TREND ANALYSIS	15
13	BIOGENIC EMISSIONS STATEMENT	16
14	RESIDUAL EMISSIONS AND NEUTRALIZATION STATEMENT	16
15	UNCERTAINTY ASSESSMENT	17
16	DATA QUALITY ASSESSMENT	19
17	GHG REDUCTION INITIATIVES	21
18	ASSURANCE / VERIFICATION STATEMENT	21
19	CONCLUSIONS	22
20	APPENDICES	23
20.1	APPENDIX A – EMISSION FACTOR REFERENCES	23
20.2	APPENDIX B– DEFINITIONS & ABBREVIATIONS	23
20.3	APPENDIX C- BASE YEAR RECALCULATION POLICY	24
20.4	APPENDIX D- REFERENCE STANDARDS USED	25

GHG EMISSION REPORT

1. EXECUTIVE SUMMARY

Overview of Organization and Reporting Period

ZYETA PVT. LTD. is an integrated workplace design and build organization specializing in office interiors, workplace strategy, sustainability consulting, BIM-enabled project execution, VR-based visualization, and smart workspace solutions. The company operates across multiple offices in India and international locations including Malaysia, Singapore, Hong Kong, and Taiwan.

This Greenhouse Gas (GHG) Emissions Report has been prepared for the reporting period from April 1, 2025 to March 31, 2026 in alignment with ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard.

The report quantifies direct and indirect GHG emissions associated with organizational operations and establishes a baseline for future climate action planning.

Key Emission Results

The total GHG emissions for FY 2025–2026 were estimated at:

Emission Scope	Emissions (tCO ₂ e)	Contribution
Scope 1 – Direct Emissions	1.01	0.10%
Scope 2 – Purchased Electricity	19.51	1.89%
Scope 3 – Other Indirect Emissions	1,012.22	98.01%
Total Carbon Footprint	1,032.74 tCO₂e	100%

Highlights & Reduction Achievements

- Increased use of energy-efficient office equipment and LED lighting.
- Adoption of BIM and virtual collaboration tools reduced physical travel requirements.
- Improved waste segregation and recycling practices across offices.
- Increased hybrid working arrangements reduced employee commuting emissions.
- ESG integration embedded into workplace design and project execution processes.
- Sustainability consulting services expanded to clients across Asia-Pacific operations.

2. INTRODUCTION

Purpose of the Report

The purpose of this report is to:

- Quantify ZYETA’s GHG emissions;
- Establish organizational carbon footprint;
- Identify emission hotspots;

GHG EMISSION REPORT

- Support climate action planning and ESG reporting;
- Enhance transparency with stakeholders.

Intended Users

This report is intended for:

- Management and Board members;
- Clients and investors;
- ESG rating agencies;
- Regulatory authorities;
- Employees and business partners.

Reporting Objectives

The reporting objectives include:

- Voluntary ESG disclosure;
- Alignment with ISO 14064-1 and GHG Protocol;
- Customer sustainability requirements;
- Climate risk management;
- Carbon reduction planning.

3. GHG EMISSIONS SUMMARY

3.1 Organizational Boundaries

ZYETA PRIVATE LIMITED

Zyeta 138, Prestige Poseidon, Field Marshal Cariappa Rd, Shanthala Nagar, Ashok Nagar, Bengaluru, Karnataka - 560025

Zyeta, MSR Arcade, cospace hub, Plot no.123 & 126, Hitech City Main Rd, Patrika Nagar, Madhapur, Hyderabad, Telangana - 500080

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GHG EMISSION REPORT

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Zyeta, RM 409, Beverly Comm Centre, 87-105 Chatham Road, South, TSIM SHA TSUI Hong Kong

14F.-1, No. 163, Sec. 1, Keelung Road, Xinyi District, Taipei City 110058, Taiwan

Calculation period: April 2025 – March 2026

All values are in MT CO₂ e

GHG Emission Reporting Frequency: Annually

Entities and Locations Covered

All operational offices, leased facilities, and controlled operations during the reporting period were included.

Target Boundary Coverage Disclosure

Zyeta's greenhouse gas (GHG) reduction targets have been established in accordance with the Science Based Targets initiative (SBTi) requirements and the GHG Protocol Corporate Accounting and Reporting Standard.

The Scope 1 and Scope 2 targets cover:

100% of Scope 1 and Scope 2 emissions

within the defined organizational boundary under the Operational Control Approach. No material Scope 1 or Scope 2 emissions have been excluded from the target boundary.

The Scope 3 target boundary includes all material Scope 3 categories identified through the company's Scope 3 Screening Assessment conducted in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Material Scope 3 categories covered within the target boundary include:

- Purchased goods and services
- Capital goods
- Fuel- and energy-related activities
- Upstream transportation and distribution

GHG EMISSION REPORT

- Waste generated in operations
- Business travel
- Employee commuting
- Downstream transportation activities

The company confirms that the Scope 3 target boundary covers the majority of total reported Scope 3 emissions and aligns with SBTi target coverage requirements.

Any categories identified as non-material or not applicable were evaluated and documented during the Scope 3 screening process and are not considered to materially impact target completeness or target performance tracking.

Target boundary coverage shall be reviewed annually and updated where necessary to reflect significant operational, organizational, or methodological changes.

3.2 Reporting Boundary & Scope Definition

Reporting Boundary & Scope Definition	Category	Description	Typical Sources	Remarks
Scope 1	Direct Emissions	Emissions from owned or controlled sources	Refrigerants	No diesel for DG sets, no company vehicles, available with Zyeta.
Scope 2	Energy Indirect Emissions	Emissions from purchased electricity	Electricity consumption across offices from the respective grids and also the electricity charges paid to the DG which the building owner own.	The electricity used by Zyeta in the site is in the scope of the customer and paid by the customer.

3.3 Scope 3 Category Screening Assessment

Category No.	Scope 3 Category	Materiality Assessment	Justification for inclusion	Justification for exclusion
1	Purchased Goods and Services	Material		Furniture, steel, wood, glass, fixtures, electrical and HVAC materials are purchased by Zyeta on behalf of the customer. It is transported from the vendor to customer site directly. Hence excluded.

GHG EMISSION REPORT

2	Capital Goods	Material	Office equipment, IT assets, infrastructure improvements	
3	Fuel- and Energy-Related Activities	Material	Upstream electricity generation and transmission losses	
4	Upstream Transportation and Distribution	Material		Transportation of materials and products by suppliers are from Supplier – Customer. It is also paid by the customer. Hence excluded.
5	Waste Generated in Operations	Material	Office waste by the builders (waste management).	Project execution waste such as demolition are disposed by the customer and it is under the ownership of customer. Hence excluded.
6	Business Travel	Material	Air travel, hotel stays, local transportation	
7	Employee Commuting	Material	Employee travel between home and office	
8	Upstream Leased Assets	Not Material	Rented laptops are included as upstream leased asset.	No Rented office facilities and shared infrastructure
9	Downstream Transportation and Distribution	Not Material		Delivery of project materials to client locations
10	Processing of Sold Products	Not Material		Zyeta does not sell intermediate products requiring further processing
11	Use of Sold Products	Not Material		No direct product use-phase emissions
12	End-of-Life Treatment of Sold Products	Not material		The furnitures under customers are the customers property. Disposal of furniture and interior materials.
13	Downstream Leased Assets	Not Material		No leased assets downstream
14	Franchises	Not Material		No franchise operations

GHG EMISSION REPORT

4. ORGANIZATION DESCRIPTION

Company Profile

ZYETA is a design-and-build organization delivering sustainable workplace solutions across corporate sectors. The company integrates ESG principles into design, execution, procurement, and operations.

Organizational Structure

Operations include:

- Corporate Offices;
- Design Studios;
- Project Management Teams;
- Sustainability Consulting;
- Procurement & Supply Chain;
- Smart Workspace Technology Teams.

Operations, Facilities, and Boundaries

Included locations:

- Bangalore
- Hyderabad
- Pune
- Chennai
- Mumbai
- Gurugram
- Ahmedabad
- Hong Kong
- Malaysia
- Singapore
- Taiwan

Total Employees: 237

5. REPORTING PERIOD

Parameter	Details
Reporting Start Date	01 April 2025
Reporting End Date	31 March 2026
Frequency	Annual
Reporting Standard	ISO 14064-1:2018 and GHG Protocol

GHG EMISSION REPORT

6. GHG ACCOUNTING METHODOLOGY

Standards Followed

- ISO 14064-1:2018
- GHG Protocol Corporate Standard
- IPCC Guidelines 2006
- DEFRA Emission Factors
- India Grid Emission Factor (CEA)

Calculation Approach

Formula:

GHG Emissions = Activity Data × Emission Factor

Tools / Software Used

- MS Excel-based GHG Inventory Tools
- Activity Data Collection Templates
- Energy and travel records
- Utility invoices and procurement data

Scope 2 methodology

Scope 2 emissions were calculated using the location-based method in accordance with the GHG Protocol Scope 2 Guidance using CEA grid emission factors. The company currently does not apply market-based instruments such as RECs or PPAs or supplier-specific emission factors.

Any future renewable electricity instruments shall comply with the GHG Protocol Scope 2 Quality Criteria and RE100 Technical Criteria.

Scope 3 Quantification Methodology

Scope 3 greenhouse gas (GHG) emissions were quantified in accordance with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The assessment covered upstream and downstream indirect emissions associated with Zyeta's workplace design, interior fit-out execution, procurement, logistics, and business operations.

All fifteen Scope 3 categories defined by the GHG Protocol were assessed for applicability and materiality. Relevant categories were identified based on operational relevance, spend significance, estimated emission contribution, and availability of activity data.

GHG EMISSION REPORT

The following calculation approaches were applied depending on data availability and category characteristics:

Methodology Approach	Application
Spend-Based Method	Purchased goods and services, capital goods, office procurement
Activity-Based Method	Business travel, employee commuting, waste generation
Distance-Based Method	Upstream and downstream transportation and distribution
Hybrid Method	Categories with partial supplier-specific activity data

Emission calculations were performed using:

- Supplier spend records
- Procurement data
- Transportation distance data
- Employee commuting information
- Travel records
- Waste disposal records

Emission factors were obtained from recognized and publicly available sources, including:

- DEFRA emission factors
- IPCC Global Warming Potential (GWP) values
- International Energy Agency (IEA) references
- GHG Protocol guidance documents
- Secondary emission factor databases applicable to purchased goods and services

Where supplier-specific emissions data was unavailable, industry-average or spend-based emission factors were applied using conservative assumptions.

Material Scope 3 categories identified for Zyeta include:

- Purchased goods and services
- Capital goods
- Fuel- and energy-related activities
- Upstream transportation and distribution
- Waste generated in operations
- Business travel
- Employee commuting
- Downstream transportation activities

Data quality was reviewed through internal validation checks, consistency reviews, and comparison with operational records. Assumptions and estimation methodologies were documented to ensure transparency and reproducibility of calculations.

The Scope 3 inventory shall be reviewed and updated annually as improved supplier-specific data and operational information become available.

GHG EMISSION REPORT

Operation control

Zyeta applies the Operational Control Approach for defining organizational boundaries.

7. EMISSION SOURCES IDENTIFICATION

Direct and Indirect Sources

Source Category	Emission Type	Scope
Diesel for DG Sets	Fuel Combustion	Scope 1
Company Vehicles	Mobile Combustion	Scope 1
Refrigerant Leakage	Fugitive Emissions	Scope 1
Purchased Electricity	Indirect Energy	Scope 2
Employee Commuting	Indirect	Scope 3
Business Travel	Indirect	Scope 3
Vendor Transportation	Indirect	Scope 3
Waste Disposal	Indirect	Scope 3
Purchased Materials	Indirect	Scope 3

Mapping of Emission Sources

Emission sources were mapped across:

- Office operations;
- Client project execution activities;
- Transportation and logistics;
- Vendor and supply chain activities.

Scope Categorization

All identified emission sources were categorized into Scope 1, Scope 2, and Scope 3 in accordance with the GHG Protocol.

GHG EMISSION REPORT

8. GHG SCOPE CLASSIFICATION

8.1 Scope 1 – Direct Emissions

Stationary Combustion

Limited diesel consumption for DG backup systems was considered.

Mobile Combustion

Minor fuel consumption associated with company-owned vehicles was included.

Fugitive Emissions

Refrigerant top-ups from HVAC systems were estimated based on maintenance records.

Process Emissions

No significant industrial process emissions were identified.

Statement on Exclusions

Zyeta has established its greenhouse gas (GHG) inventory boundary in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using the Operational Control Approach. The company has assessed all relevant Scope 1, Scope 2, and Scope 3 emission sources associated with its operations and value chain activities.

No material Scope 1 or Scope 2 emission sources under Zyeta’s operational control have been intentionally excluded from the GHG inventory or target boundary.

All fifteen Scope 3 categories defined by the GHG Protocol Scope 3 Standard were evaluated for applicability and materiality. Categories determined to be not applicable or non-material to the company’s operations were documented with justification during the Scope 3 screening assessment.

Minor estimation uncertainties and insignificant data limitations may exist due to the use of secondary emission factors, spend-based methodologies, or supplier data availability constraints. However, such limitations are not considered material to the overall completeness and reliability of the inventory.

The company confirms that no known exclusions materially affect the completeness, consistency, or transparency of the reported GHG emissions inventory.

8.1 Scope 1 – Direct Emissions

Source	tCO ₂ e
Diesel for DG Sets	0.00
Company Vehicles	0.00
Refrigerant Leakage	1.01
Total Scope 1	1.01

GHG EMISSION REPORT

8.2 Scope 2 – Indirect Energy Emissions

Source	tCO ₂ e
Purchased Electricity	19.51
Renewable Electricity Offset	0
Total Scope 2	19.51

8.3 Scope 3 – Other Indirect Emissions

Source	tCO ₂ e
Employee Commuting	177.36
Business Travel	828.43
Fuel & Energy Related Activities (T&D Losses)	2.93
Waste Disposal (Office Waste)	3.20
Upstream Leased Assets (Laptops)	0.00
Downstream Waste (Food Waste)	0.30
Total Scope 3	1,012.22

Gas-wise contribution

Scope	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
Scope 1	0	0	0	1.01	0	0	0	1.01
Scope 2	19.513	0	0	0	0	0	0	19.513
Scope 3	1,012.22	0	0	0	0	0	0	1,012.22
Total	1,031.733	0	0	Not separately shown	0	0	0	1,032.743

9. GHG DATA COLLECTION & QUALITY

Data Sources & Collection Method

Data sources included:

- Utility bills;
- Diesel purchase invoices;
- Travel records;
- Employee surveys;
- Vendor logistics information;
- Waste management records.

Accuracy, Completeness, and Reliability

- Primary activity data used wherever available;
- Secondary estimates used for missing data;
- Conservative assumptions applied;
- Cross-functional review conducted.

GHG EMISSION REPORT

Data Management Procedure & Controls

- Centralized ESG data compilation;
- Validation through finance and administration teams;
- Version-controlled spreadsheets maintained.

10. EMISSION FACTORS

Source	Reference	Revision / Version
Electricity	India CEA Grid Emission Factor	Version 18
Diesel	IPCC 2006	AR6
Refrigerants	IPCC AR6 GWP Values	
Transport	DEFRA 2025	2024
Waste	EPA WARM / DEFRA	

Units and Justification

Activity	Unit
Electricity	kWh
Diesel	Litres
Travel	Passenger-km
Waste	Kg / Tonnes

Note: Scope 2 emissions were calculated using the Central Electricity Authority (CEA), Government of India CO₂ Baseline Database emission factor of 0.727 tCO₂/MWh in accordance with the GHG Protocol Scope 2 Guidance.

11. CALCULATION RESULTS

11.1 Total GHG Emissions

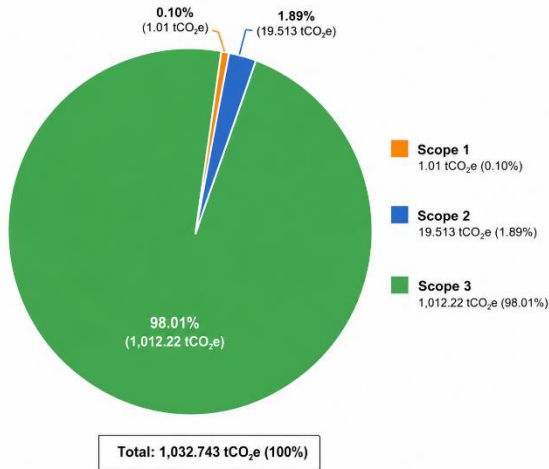
Scope	Emissions (tCO ₂ e)	Percentage Contribution
Scope 1	1.01	0.10%
Scope 2	19.513	1.89%
Scope 3	1012.22	98.01%
Total	1032.743	100%

11.2 Emission Breakdown by Source

Emission Source	tCO ₂ e	Contribution
Refrigerants	1.01	0.1%
Electricity	19.51	1.9%
Business Travel	828.43	80.2%
Employee Commuting	177.36	17.2%
Other Scope 3	6.43	0.6%
Total	1,032.74	100%

GHG EMISSION REPORT

Emission Breakdown by Source
(tCO₂e)



11.3 Emission Intensity Indicators

Indicator	Value
Total Employees	237
Total GHG Emissions	1,032.74 tCO ₂ e
tCO ₂ e per Employee	4.36
Total Office Locations Covered	11
tCO ₂ e per Office Location	93.89
Scope 2 Emissions per Employee	0.082

12. BASE YEAR & TREND ANALYSIS

Base Year Selection & Justification

Baseline Year:

FY 2023–2024 was selected as the base year due to:

Chosen due to:

- Availability of operational data;
- Stable business structure;
- Initial ESG reporting implementation.

GHG EMISSION REPORT

Historical Comparison

Year	Total Emissions (tCO ₂ e)
FY 2023–24	To be established
FY 2024–25	Not available
FY 2025–26	1,032.74

Adjustments for Organizational Changes

No significant mergers, acquisitions, or divestments occurred during the reporting period.

13. Biogenic Emissions Statement

Zyeta assessed its operations and value chain activities for the presence of biogenic greenhouse gas (GHG) emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

Based on the current operational profile, the company has determined that:

- No direct biomass combustion activities are conducted
- No biogenic fuels are consumed within operational boundaries
- No material biogenic CO₂ emissions were identified during the reporting period

Accordingly, no separate biogenic emissions have been reported within the Scope 1, Scope 2, or Scope 3 greenhouse gas inventory.

The company shall continue to review operational activities annually to identify any future applicability of biogenic emissions reporting requirements arising from:

- Biomass fuel usage
- Bio-based energy procurement
- Biofuel consumption
- Material changes in operational or value chain activities

Any future identified biogenic emissions shall be quantified and disclosed separately in accordance with the requirements of the GHG Protocol and applicable reporting standards.

14. Residual Emissions and Neutralization Statement

Zyeta is committed to achieving deep greenhouse gas (GHG) emissions reductions across Scope 1, Scope 2, and Scope 3 emissions in alignment with the Science Based Targets initiative (SBTi) Net-Zero Standard.

The company's primary strategy is to prioritize direct emissions reductions through:

- Energy efficiency improvements
- Renewable electricity adoption
- Sustainable procurement practices
- Supplier engagement
- Low-carbon workplace design and fit-out strategies

GHG EMISSION REPORT

- Reduction of value chain emissions

Zyeta acknowledges that certain residual emissions may remain at the net-zero target year due to technological, operational, or value chain limitations that cannot be fully eliminated.

Residual emissions shall only be addressed after achieving substantial absolute emissions reductions across all relevant scopes in accordance with SBTi requirements. Any future neutralization measures shall:

- Apply only to unavoidable residual emissions
- Be transparently reported separately from emissions reduction performance
- Utilize credible and recognized carbon removal or neutralization mechanisms
- Align with evolving SBTi guidance and internationally recognized best practices

The company confirms that emissions reductions and neutralization activities shall be tracked and disclosed separately to maintain transparency, integrity, and consistency in net-zero reporting.

15. UNCERTAINTY ASSESSMENT

Sources of Uncertainty

- Estimated commuting distances;
- Vendor transport assumptions;
- Limited supplier-specific emission factors;
- Refrigerant leakage estimation.

Method Used

Qualitative uncertainty assessment and sensitivity review based on ISO 14064 guidance.

Confidence Level

The organization estimates an overall confidence level of approximately 90–95% for reported emissions

Uncertainty Quantification Table

Zyeta recognizes that greenhouse gas (GHG) emissions quantification involves varying levels of uncertainty arising from data availability, estimation methodologies, emission factors, and operational assumptions. An uncertainty assessment was conducted to evaluate the confidence level associated with Scope 1, Scope 2, and Scope 3 emissions calculations in alignment with the principles of the GHG Protocol and ISO 14064-1.

The uncertainty assessment considers:

- Quality and completeness of activity data
- Reliance on primary versus secondary data
- Estimation assumptions
- Applicability and accuracy of emission factors
- Availability of supplier-specific information

GHG EMISSION REPORT

Uncertainty Assessment Matrix

Emission Source	Calculation Method	Primary Data Availability	Uncertainty Level	Remarks
Scope 1 – Refrigerant Emissions	Estimation-based	Partial	Medium	Based on estimated leakage assumptions and refrigerant inventory
Scope 2 – Purchased Electricity	Activity-based	High	Low	Based on utility invoices and CEA emission factors
Scope 3 – Purchased Goods & Services	Spend-based	Moderate	High	Dependent on secondary emission factors and supplier spend data
Scope 3 – Business Travel	Activity-based	High	Low	Based on travel records and invoices
Scope 3 – Employee Commuting	Estimation-based	Moderate	Medium	Based on employee commuting assumptions and survey inputs
Scope 3 – Transportation & Distribution	Distance-based	Moderate	Medium	Based on logistics distances and transport assumptions
Scope 3 – Waste Generated in Operations	Hybrid method	Moderate	Medium	Based on disposal records and estimation factors

Uncertainty Classification Criteria

Level	Description
Low	Based primarily on verified operational records and measured activity data
Medium	Combination of primary data and estimation assumptions
High	Significant reliance on secondary data, spend-based methods, or generalized industry emission factors

Uncertainty Management Measures

Zyeta implements the following measures to reduce uncertainty in GHG quantification:

- Use of actual electricity consumption data from utility invoices
- Application of recognized and updated emission factors
- Review and validation of calculation methodologies
- Cross-verification of procurement and operational records
- Progressive improvement in supplier-specific emissions data collection
- Annual review of assumptions and estimation methods

GHG EMISSION REPORT

Continual Improvement Commitment

The company is committed to progressively improving the accuracy and reliability of GHG emissions data by:

- Increasing the use of activity-based methodologies
- Enhancing supplier engagement for primary emissions data
- Improving operational tracking systems
- Reducing dependency on secondary emission factors
- Strengthening internal ESG data governance practices

The uncertainty assessment shall be reviewed annually as part of the GHG inventory management and continual improvement process.

16. DATA QUALITY ASSESSMENT

Parameter	Quality Rating
Electricity Data	High
Fuel Data	Medium
Employee Commuting	Medium
Logistics Data	Medium
Waste Data	Medium

Cross-checks and Validations

- Invoice verification;
- Utility reconciliation;
- Employee survey review;
- Management validation.

Data Quality Rating Matrix

Zyeta has implemented a data quality assessment approach to evaluate the reliability, completeness, consistency, and accuracy of greenhouse gas (GHG) activity data used for Scope 1, Scope 2, and Scope 3 emissions quantification.

The data quality review supports:

- Transparency of reported emissions
- Identification of estimation uncertainties
- Continuous improvement of emissions data management
- Alignment with GHG Protocol and ISO 14064 principles

GHG EMISSION REPORT

The company categorizes data quality using the following rating criteria:

Rating	Description
High	Primary data directly obtained from invoices, utility bills, supplier records, or measured operational data
Medium	Combination of primary data and secondary estimation methods using recognized emission factors
Low	Estimated or extrapolated data based on assumptions, spend-based methodologies, or industry-average factors

Scope-wise Data Quality Assessment

Emission Source	Data Source	Methodology	Data Quality Rating
Scope 1 – Refrigerant Emissions	HVAC inventory and estimation assumptions	Estimation-based	Medium
Scope 2 – Purchased Electricity	Electricity bills and utility invoices	Activity-based	High
Scope 3 – Purchased Goods & Services	Procurement spend data	Spend-based	Medium
Scope 3 – Business Travel	Travel records and invoices	Activity-based	High
Scope 3 – Employee Commuting	Employee survey and assumptions	Estimation-based	Medium
Scope 3 – Transportation & Distribution	Logistics and distance records	Distance-based	Medium
Scope 3 – Waste Generated	Waste disposal records and estimates	Hybrid method	Medium

Data Validation and Controls

The following controls are implemented to improve data quality:

- Review of electricity invoices and utility records
- Cross-verification of procurement and financial data
- Review of transportation and logistics records
- Validation of emission factors prior to application
- Consistent use of approved calculation methodologies
- Internal management review of calculations and assumptions

Data Improvement Commitment

Zyeta is committed to continuously improving the quality and accuracy of GHG data through:

- Increased use of supplier-specific emissions data
- Enhanced operational data tracking systems
- Improved documentation and record retention
- Expansion of activity-based calculations

GHG EMISSION REPORT

- Reduction of reliance on secondary estimation methodologies

The Data Quality Rating Matrix shall be reviewed annually as part of the company's GHG inventory review and continual improvement process.

17. GHG REDUCTION INITIATIVES

Energy Efficiency Programs

- LED lighting implementation;
- Smart HVAC controls;
- Energy-efficient office equipment.

Waste & Water Reduction Measures

- Waste segregation;
- Recycling initiatives;
- Reduced paper consumption;
- Digital workflows.

Future Sustainability Goals

- Reduce Scope 2 emissions through renewable electricity procurement;
- Increase virtual collaboration;
- Supplier ESG engagement;
- Carbon reduction target development;
- Net-zero roadmap preparation.

18. ASSURANCE / VERIFICATION STATEMENT

Zyeta's greenhouse gas (GHG) inventory and related sustainability disclosures have undergone formal independent assurance in accordance with the:

AA1000 Assurance Standard (AA1000AS)

The assurance process was conducted to evaluate:

- Accuracy and reliability of reported data
- Consistency of GHG quantification methodologies
- Alignment with applicable reporting frameworks
- Transparency and completeness of disclosures

The verification covered relevant greenhouse gas disclosures associated with Scope 1, Scope 2, and Scope 3 emissions, including supporting methodologies, assumptions, and data management practices.

GHG EMISSION REPORT

The assurance engagement was performed using recognized assurance principles, including:

- Materiality
- Completeness
- Responsiveness
- Impact

The company confirms that the GHG inventory has been prepared in alignment with:

- GHG Protocol Corporate Accounting and Reporting Standard
- GHG Protocol Scope 2 Guidance
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- Applicable SBTi requirements

Any observations, recommendations, or improvement opportunities identified during the assurance process are reviewed and addressed through Zyeta's continual improvement and ESG governance processes.

19. CONCLUSIONS

Summary of GHG Performance

ZYETA's total organizational carbon footprint for FY 2025–26 was:

1,032.74 tCO₂e

Scope 3 emissions represented the largest contribution due to employee commuting, purchased materials, and business travel.

The inventory is considered complete for all material emission sources reasonably attributable to the organization under the selected boundary approach.

Successes & Opportunities

Successes

- Strong ESG integration;
- Reduced operational emissions;
- Increased digital collaboration.

Opportunities

- Renewable electricity adoption;
- Sustainable procurement;
- Green mobility programs;
- Supplier emission tracking.

GHG EMISSION REPORT

Plan for Next Reporting Period

- Improve primary Scope 3 data collection;
- Expand renewable energy usage;
- Implement internal carbon reduction targets;
- Conduct supplier sustainability assessments;
- Enhance ESG digital reporting systems.

20. APPENDICES

20.1 Appendix A – Emission Factor References

Source Category	Reference Standard	Description
Electricity	CEA India Grid Emission Factor	National electricity grid emission factor
Diesel Fuel	IPCC 2006 Guidelines	Fuel combustion emission factors
Refrigerants	IPCC AR6	Global Warming Potential (GWP) values
Transportation	DEFRA Conversion Factors	Transport and logistics emission factors
Waste	GHG Protocol	Waste disposal emission factors
Employee Commuting	DEFRA / GHG Protocol	Passenger vehicle emission factors

20.2 Appendix B– Definitions & Abbreviations

Abbreviation	Meaning
GHG	Greenhouse Gas
CO ₂ e	Carbon Dioxide Equivalent
ESG	Environmental, Social and Governance
ISO	International Organization for Standardization
HVAC	Heating, Ventilation and Air Conditioning
BIM	Building Information Modelling
DG	Diesel Generator
IPCC	Intergovernmental Panel on Climate Change
DEFRA	Department for Environment, Food & Rural Affairs
GHG	Greenhouse Gas

GHG EMISSION REPORT

20.3 Appendix C– Base Year Recalculation Policy

Base Year Recalculation Policy

Zyeta has established a Base Year Recalculation Policy in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the Science Based Targets initiative (SBTi) requirements, including Near-Term Criterion 27 and Net-Zero Criterion 33. The purpose of this policy is to ensure consistency, transparency, and comparability of greenhouse gas (GHG) emissions data over time.

The company shall recalculate its base year emissions and related targets whenever significant changes occur that materially impact the company's emissions profile or organizational boundary. Recalculation shall be performed when the cumulative impact of changes results in a variation of:

5% or greater of total company-wide GHG emissions

The following events shall trigger recalculation of the base year inventory and, where applicable, associated targets:

Structural Changes

- Acquisition or divestment of operations
- Opening or closure of office facilities
- Mergers, business restructuring, or changes in operational control
- Inclusion or exclusion of subsidiaries or leased facilities

Methodology Changes

- Adoption of updated emission factors
- Changes in GHG accounting methodologies
- Updates to GHG Protocol, ISO 14064, or SBTi guidance
- Improvements in data quality or calculation approaches

Data Errors or Omissions

- Discovery of material calculation errors
- Identification of omitted emission sources
- Correction of inaccurate historical data

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The following changes shall generally not trigger recalculation:

- Organic business growth
- Minor operational fluctuations
- Temporary operational changes
- Small variations below the established 5% threshold

All recalculations shall be documented, reviewed, and approved by management. Updated inventories and targets shall be maintained in the company's GHG inventory records and supporting SBTi documentation.

Zyeta confirms that base year recalculations and target revisions shall be conducted in alignment with:

- **SBTi Near-Term Criterion 27**
- **SBTi Net-Zero Criterion 33**
- **GHG Protocol Corporate Accounting and Reporting Standard**

20.4 Appendix D- Reference Standards Used

REFERENCE STANDARDS USED

1. ISO 14064-1:2018 — Greenhouse gases — Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
<https://www.iso.org/standard/66453.html>
2. GHG Protocol Corporate Accounting and Reporting Standard
<https://ghgprotocol.org/corporate-standard>
3. IPCC 2006 Guidelines for National Greenhouse Gas Inventories
<https://www.ipcc-nggip.iges.or.jp/public/2006gl/>
4. DEFRA GHG Conversion Factors
<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
5. Central Electricity Authority (CEA) India Grid Emission Factor
<https://cea.nic.in/operation-monitoring-reports/?lang=en>