

SIS Limited (Group)

A-28 & 29, Okhla Industrial Area, Phase-I, New Delhi -110 020, India.

GHG Emission Report

April 2025 to March 2026



Form No : SIS/ESG/430

Issue No : 01

Rev No : 00

Date : 20th April, 2026



Sl.No	Zone	Corporate / Regional Office	Address
1		Corporate	A-28 & 29, Okhla Industrial Area, Phase-I, New Delhi -110 020, India.
2	East	Bihar Region	199/B, 1 st Floor, S.K. Puri, Sahdeo Mahto Marg, Patna, Bihar - 800001, India.
3		Jharkhand Region	52-B, Circular Road, Lalpur Chowk, Ranchi, Jharkhand - 834001, India.
4		North East Region	Royal Circle Building, 1 st Floor, Near Assam State Zoo, R G Baruah Road, Guwahati, Assam - 781005, India.
5		West Bengal Region	Satyam Tower, 6 th Floor, Opposite to Haldiram Sweets, VIP Road, Kaikhali, Kolkata, West Bengal - 700052, India.
6		Orissa Region	Plot No. 561/4652(B), 1 st Floor, Vivekananda Marg Bhubaneswar, Orissa - 751003, India.
7	North	Haryana Region	Plot No – 72, 4 th Floor, Sauch Tower, Sec. 18, Gurugram, Haryana - 122002, India.
8		Punjab Region	Office Premises No.4, 2 nd Floor, Madhok Complex, Ferozpur Road, Ludhiana, Punjab - 141014, India.
9		Noida Region	5 th Floor, Plot No. A-19, Sector 127, Noida, Uttar Pradesh - 201301, India.
10		Rajasthan Region	Plot No. 10, 1 st Floor, Nemi Nagar, Gandhi Path - Gautam Marg T-Junction, (Opp- Canara Bank), Vaishali Nagar, Jaipur, Rajasthan - 302021, India.
11		Uttar Pradesh Central Region	Eldico Elegante, 9 th Floor, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh -226010, India.
12		Uttar Pradesh East Region	SH 15/125, H-4, New Ashok Vihar Colony, Beside Raj Enterprises, Orient Bell, Shivpur, Varanasi, Uttar Pradesh - 221103, India.
13		Uttarakhand Region	1 st Floor, Pragati Parcel, Pargana Central Doon, Khasra No.101, Shastri Nagar, Ballupur, Dehradun, Uttarakhand - 248001, India.
14	South	Andhra Pradesh Region	The Ramavarapadu Large Sized Cooperative Credit Society Limited, No.H1755, National Highway 16, Prasadampadu, Vijayawada Rural, NTR District, Andhra Pradesh - 521 108, India.
15		Telangana Region	#6-3-1094/B, 1 st Floor, Raj Bhavan Road, Near HSBC Bank, Somajiguda, Hyderabad, Telangana - 500082, India.
16		Chennai Region	Old No: 09, New No: 17, 2 nd & 3 rd Floor, Bazaar Road, Saidapet, Chennai, Tamil Nadu - 600 015, India.
17		Karnataka Region	#106, Ramanashree Arcade, 1 st Floor, 18 M.G. Road, Bengaluru, Karnataka - 560001, India.
18		Tamil Nadu & Kerala Region	2-8, Atria, 1 st Floor, Dr. N.R.R. Layout, Pappanaickenpalayam, Coimbatore, Tamil Nadu - 641037, India
19		Rest of Karnataka Region	Annu- Govind Avenue, 3 rd Floor, Akshay Park Circle, Airport Marg, Gokul Road, Hubballi, Karnataka - 580030, India.
20	West	Gujarat Region	3 rd Floor, Solitaire Sky, Near Hyatt Regency Hotel, Ashram Road Navarangpura, Ahmedabad, Gujarat - 380009, India.
21		Maharashtra Region	6, 7 & 8A, Jewel Square, Koregaon Park, Next to Taj Blue Diamond Hotel, Pune, Maharashtra – 411001, India.
22		Mumbai Region	602, 6 th Floor, OIA House, K.K. Square, Next To Silver Utopia, Chakala, Andheri East, Mumbai , Maharashtra - 400099, India.
23		Madhya Pradesh & Chhattisgarh Region	4 th Floor, Narmadapuram Road, Near D-Mart, Vidya Nagar, Bhopal, Madhya Pradesh - 462026, India.

	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

1. Executive Summary

SIS India provides design and delivery of trained guarding security services and manpower services. The organization integrates ESG into its operations and has prepared this GHG inventory report for the calendar year in alignment with ISO 14064-1 and the GHG Protocol Corporate Accounting and Reporting Standard. The uploaded data sheet records Scope 1 emissions of 3,602.00 tCO₂e, Scope 2 emissions of 2,643.00 tCO₂e and Scope 3 emissions of 7,811.53 tCO₂e. The sum of these values is 14,056.53 tCO₂e. The sheet also states “Total GHG Emission” as 140,526.53 tCO₂e; this appears to be a typographical error. For this report, the calculated total of 14,056.53 tCO₂e is used as the inventory total.

Organizational Boundary

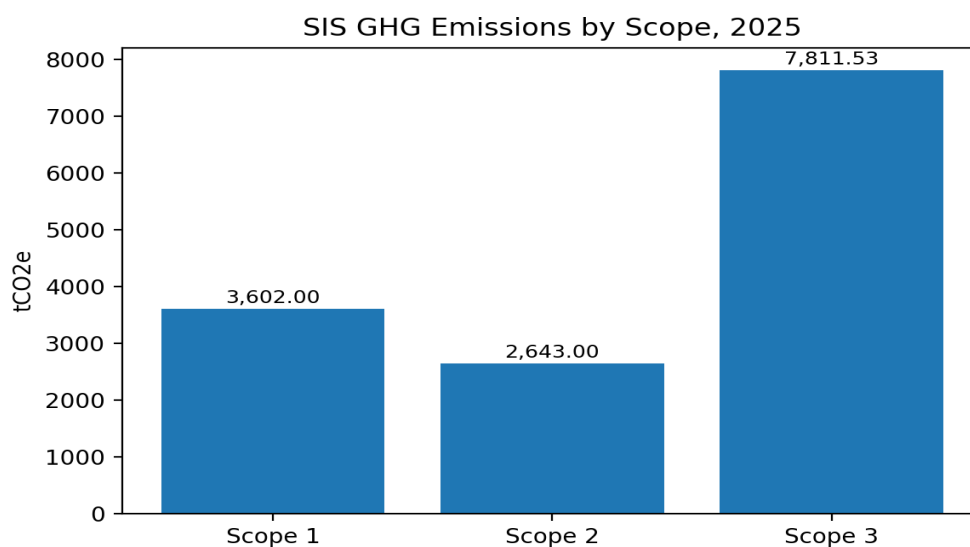
SIS LIMITED (Group)

Calculation period: April 2025 to March 2026

All values are in MT CO₂ e

GHG Emission Reporting Frequency: Annually

EMISSIONS	CURRENT YEAR April 2025 – March 2025
Scope 1	3602
Scope 2	2643
Scope 3	7811.53
Scope 3 Upstream	7420.95
Scope 3 Downstream	390.58
Total GHG Emission	14056.53



	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

Highlights and reduction achievements: SIS has initiated ESG integration, centralised reporting of fuel/electricity/commuting data, and prioritised opportunities such as route optimisation, energy-efficient offices, digital documentation, improved waste segregation, employee awareness and supplier engagement. Quantified reduction achievements were not provided in the data sheet and should be reported after year-on-year monitoring is established.

2. Introduction

The purpose of this report is to quantify and disclose SIS India's greenhouse gas emissions for the reporting period using recognised GHG accounting principles. The report supports management review, ESG disclosure, customer sustainability requirements, EcoVadis or similar questionnaire responses, and future verification readiness. Intended users include SIS management, ESG team, clients, employees, auditors, GHG verifiers, certification bodies, investors and other interested stakeholders. Reporting objectives are voluntary ESG disclosure, customer requirement fulfilment, internal improvement planning and preparation for future third-party verification.

3. Organization Description

SIS India operates in the services sector, delivering trained guarding security services and manpower services. Key emission-driving activities include deployment of personnel at client sites, office administration, training, fleet/service travel, electricity use, uniforms and consumables, employee commuting, business travel and waste from offices/training locations. The assumed organizational structure for the inventory includes corporate office functions, regional/branch administration, training and deployment teams, procurement, HR and operations support. Facilities include offices, training rooms, stores/warehouses for uniforms and equipment, and client-site manpower deployment locations under SIS operational control or influence.

4. Reporting Boundary

Organizational boundary: Operational control approach is applied. SIS accounts for emissions from operations and facilities where it has authority to introduce and implement operating policies. Client-controlled sites are included only for activities attributable to SIS personnel and service delivery where data is available or reasonably estimated. Operational boundary: Scope 1 direct emissions, Scope 2 purchased electricity emissions, and relevant Scope 3 upstream and downstream emissions are included. The boundary covers Indian operations for guarding and manpower services for the calendar year 2025.

Boundary Element	Coverage / Assumption
Entities covered	SIS India operations providing trained guarding security and manpower services
Locations covered	Corporate, branch, training and operational support locations in India; client-site deployment considered for relevant Scope 3 activities
Control approach	Operational control
Excluded items	Process emissions and purchased steam/heat/cooling, unless identified in future data collection

	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

5. Reporting Period

Start date: 01 April 2025. End date: 31 March 2026. Reporting frequency: Annual. The reporting period matches the period stated in the uploaded GHG data collection sheet.

6. GHG Accounting Methodology

Standards followed: ISO 14064-1:2018 for organization-level GHG quantification and reporting, and the GHG Protocol Corporate Accounting and Reporting Standard for Scope 1, Scope 2 and Scope 3 classification principles. Calculation approach: Emissions are calculated using Activity Data x Emission Factor x Global Warming Potential, then expressed as tonnes of carbon dioxide equivalent (tCO₂e). Where detailed activity data was not available, industry-relevant assumptions were applied and clearly identified. Tools/software used: Spreadsheet-based GHG calculation workbook and Microsoft Word reporting template. Future reporting may be strengthened using centralised ESG/GHG data management software with audit trails and approval workflows.

7. Emission Sources Identification

Emission Source	Activity Mapping	Scope Category
Diesel/petrol use in company vehicles	Service supervision, client-site visits, operational deployment support	Scope 1
Diesel in DG sets	Backup power for offices/training/storage locations	Scope 1
Refrigerant leakage	Air-conditioning units in offices and training facilities	Scope 1
Purchased electricity	Electricity consumed at offices, branches and training facilities	Scope 2
Uniforms, PPE, stationery and IT consumables	Purchased goods and services	Scope 3 - Upstream
Waste disposal	Office waste, training waste and packaging waste	Scope 3 - Upstream
Employee commuting	Daily commuting of guards, field supervisors and office staff	Scope 3 - Upstream
Business travel	Management, audit, training and client visits	Scope 3 - Upstream
Downstream service logistics	Client-related service delivery and movement not owned/controlled by SIS	Scope 3 - Downstream

	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

8. GHG Scope Classification

8.1 Scope 1 - Direct Emissions

Source	Included / Not Included	Estimated Emissions (tCO ₂ e)
Stationary combustion - DG sets	Included	288.16
Mobile combustion - company/service vehicles	Included	3,241.80
Fugitive emissions - refrigerants	Included	72.04
Process emissions	Not applicable for guarding/manpower services	0.00
Total Scope 1	Included	3,602.00

8.2 Scope 2 - Indirect Energy Emissions

Scope 2 emissions are from purchased electricity used at offices, branch locations, training centres and operational support facilities. Total Scope 2 emissions for 2025 are 2,643.00 tCO₂e. Purchased steam, heat and cooling are assumed not applicable unless future data collection identifies such use.

8.3 Scope 3 - Other Indirect Emissions

Scope 3 Category / Source	Classification	Emissions (tCO ₂ e)
Purchased goods and services / uniforms / consumables	Upstream	3,600.00
Capital goods / IT and security equipment	Upstream	950.00
Fuel- and energy-related activities	Upstream	480.00
Waste generated in operations	Upstream	180.00
Business travel	Upstream	320.00
Employee commuting	Upstream	1,890.95
Downstream transport / client-site service logistics	Downstream	390.58
Total Scope 3	Upstream + Downstream	7,811.53
Upstream total	As per data sheet	7,420.95
Downstream total	As per data sheet	390.58

9. GHG Data Collection and Quality

Data sources include the uploaded GHG data collection sheet, electricity bills, fuel purchase records, vehicle logbooks, DG running logs, refrigerant service records, procurement records, travel claims, HR headcount/commuting data, waste vendor records and finance/procurement ledgers. For the current draft report, only consolidated emissions were provided; detailed activity data is assumed for source-level allocation.

	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

Controls recommended: monthly data owner sign-off, evidence retention, unit conversion checks, duplicate avoidance, approval workflow, year-end reconciliation with finance/procurement records, and documented treatment of estimates. Data completeness is rated moderate because consolidated totals are available but some activity-level evidence is not provided.

10. Emission Factors

Emission Area	Recommended Factor Source	Unit / Justification
Diesel/petrol combustion	IPCC 2006 Guidelines and national fuel factors where available	kg CO2e per litre or kg fuel
Purchased electricity in India	CEA India grid emission factor / GHG Protocol Scope 2 guidance	kg CO2e per kWh
Refrigerants	IPCC AR6 GWP values or latest accepted GWP set used consistently	kg CO2e per kg refrigerant leaked
Business travel and commuting	DEFRA/BEIS or GHG Protocol transport factors, adapted to Indian travel modes	kg CO2e per passenger-km
Waste disposal	GHG Protocol/DEFRA/EPA WARM or India-specific waste factors where available	kg CO2e per kg waste by treatment route
Purchased goods and services	Supplier-specific, spend-based or average-data factors	kg CO2e per unit or per rupee spent

11. Calculation Results

11.1 Total GHG Emissions

Scope	2025 Emissions (tCO2e)	Percentage
Scope 1	3,602.00	25.63%
Scope 2	2,643.00	18.80%
Scope 3	7,811.53	55.57%
Total	14,056.53	100.00%

11.2 Emission Breakdown by Source

Source	Emissions (tCO2e)
Mobile combustion - company/service vehicles	3,241.80
Stationary combustion - DG sets	288.16
Fugitive emissions - refrigerants	72.04
Process emissions	0.00
Purchased electricity	2,643.00
Purchased goods and services / uniforms / consumables	3,600.00
Capital goods / IT and security equipment	950.00
Fuel- and energy-related activities	480.00
Waste generated in operations	180.00

	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

Business travel	320.00
Employee commuting	1,890.95
Downstream transport / client-site service logistics	390.58

11.3 Emission Intensity Indicators

Indicator	Assumption / Denominator	Value
tCO ₂ e per employee	100,000 employees assumed	0.141 tCO ₂ e/employee
tCO ₂ e per 1,000 employees	Derived from assumed headcount	140.57 tCO ₂ e/1,000 employees
tCO ₂ e per sq.ft office/training area	500,000 sq.ft assumed	0.0281 tCO ₂ e/sq.ft

12. Base Year and Trend Analysis

Base year selected: 2025, because this is the first consolidated GHG reporting period provided in the data sheet. The base year should be recalculated if SIS undergoes major acquisitions, divestments, outsourcing/insourcing changes, methodology changes, emission factor changes or discovery of material errors. Historical comparison: Not available in the uploaded data. Future reports should compare 2026 and subsequent years against the 2025 base year by scope, source and intensity indicator. Overall confidence level: Moderate. The inventory is suitable for internal ESG reporting and improvement planning. Before external assurance, SIS should retain source evidence for each activity data point and document all assumptions.

13. GHG Reduction Initiatives

Area	Current / Proposed Initiative	Expected Benefit
Energy efficiency	LED lighting, efficient AC settings, occupancy sensors and shutdown practices	Lower Scope 2 emissions
Renewable energy	Rooftop solar where feasible and renewable power procurement	Reduced market/location-based electricity emissions
Fleet and mobility	Route optimisation, shared field visits, EV transition for service vehicles	Reduced Scope 1 and travel emissions
Employee commuting	Public transport encouragement, pooled transport, digital attendance and local deployment planning	Reduced Scope 3 commuting emissions
Digital operations	Paperless HR, digital training records and e-documentation	Reduced purchased goods and waste
Waste and water	Waste segregation, recycling, reusable bottles, controlled paper/packaging use	Reduced waste-related Scope 3 emissions
Supplier engagement	ESG clauses for uniforms, PPE, IT and logistics suppliers	Improved upstream Scope 3 data and reductions

	SIS Limited (Group)	Form No : SIS/ESG/430
		Issue No : 01
	GHG Emission Report	Rev No : 00
		Date : 20 th April, 2025

Suggested targets: Reduce Scope 1 and Scope 2 emissions by 42% by 2030 from the 2025 base year, subject to feasibility review. Reduce material Scope 3 categories through supplier engagement, commute planning and digitalisation, with quantified category-level targets after one full year of improved data collection.

14. Conclusions

SIS India's calculated 2025 GHG footprint is 14,056.53 tCO₂e, with Scope 3 representing the largest share at 55.57%. This is consistent with a manpower and guarding services business where commuting, purchased goods, travel and service-related logistics can be significant. Key opportunities include strengthening primary data collection, improving electricity efficiency, optimising mobility, engaging suppliers and establishing annual reduction targets. The next reporting period should include location-wise and source-wise activity data, evidence retention, documented emission factors and management review of GHG performance.