



NEO HEIGHTS BUILDERS AND PROMOTERS PRIVATE LIMITED

Head office : Plot No. CP5A, Vajra Tower, Second floor, SIPCOT II National Highway,
Opposite to Adiyaman College, Hosur-635109, Krishnagiri, Tamil Nadu, India.

Corporate Office : Achuth Square, First floor 1018/1, 24th Main Road, 3rd Cross Road,
1st Sector, HSR Layout, Bengaluru-560102, Karnataka, India.

(Including Related Branch Offices & Sites in India)

GHG EMISSION REPORT

1st April, 2025 to 31st March, 2026

Form No : NHB/ESG/430

Issue No : 01

Rev No : 00

Date : 13th April, 2026

Prepared By : Prakash .P
Designation : HR-Executive



Approved By : Thirumalesh Kumar
Designation : CHRO

 neo heights Scaling Newer Heights	NEO HEIGHTS BUILDERS AND PROMOTERS PRIVATE LIMITED	Form No : NHB/ESG/430
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1. Executive Summary

NHB is an India-based engineering, fabrication, construction and project execution organization engaged in fabrication and erection of Pre-Engineered Building (PEB) structures, civil works including office buildings, road works and layout development, industrial and warehouse projects, MEP and interior works, and panel board manufacturing. NHB integrates Environmental, Social and Governance (ESG) considerations into its operations and is developing a structured corporate GHG inventory to improve climate-related performance and transparency. For the reporting period 1st April, 2025 to 31st March, 2026, NHB reported total GHG emissions of 81.705 tCO₂e. Scope 1 direct emissions were 3.191 tCO₂e, Scope 2 purchased-energy emissions were 53.885 tCO₂e, and Scope 3 other indirect emissions were 24.629 tCO₂e. Within Scope 3, upstream emissions were 13.214 tCO₂e and downstream emissions were 11.415 tCO₂e.

Key Findings

Organizational Boundary

Neo Heights Builders and Promoters Private Limited

Calculation period: 1st April, 2025 to 31st March, 2026

All values are in MT CO₂ e

GHG Emission Reporting Frequency: Annually

EMISSIONS	CURRENT YEAR 1 st April, 2025 to 31 st March, 2026
Scope 1	3.191
Scope 2	53.885
Scope 3	24.629
Scope 3 Downstream	11.415
Scope 3 Upstream	13.214
Total GHG Emission	81.705

Highlights and Reduction Achievements

Because no prior-year verified inventory or quantified reduction project results were supplied, this report does not claim a year-on-year reduction. NHB's ESG integration, source identification, annual inventory preparation and prioritization of electricity, fuel, materials, logistics and waste establish the management foundation for future reductions. Quantified achievements should be reported from the next cycle after baseline projects and metered savings are validated.

Management Responsibility

NHB management is responsible for ensuring that the GHG inventory is complete, consistent with the selected organizational and operational boundaries, supported by traceable evidence, and reviewed prior to external disclosure. Functional owners from Projects, Fabrication, Civil, MEP, Panel Board Manufacturing, Procurement, Logistics, HR, Finance and EHS/ESG should provide source records and approve data under their control.

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Report Status and Limitation

This report is designed as a comprehensive ISO 14064-1 and GHG Protocol-aligned management report. The scope totals are taken from NHB's submitted GHG data collection sheet. Detailed source allocations, intensity denominators and certain operational descriptions are assumed for completeness because the underlying activity dataset was not included in the submitted file.

2. Introduction

2.1 Purpose of the Report

The purpose of this report is to document NHB's organizational GHG inventory, explain the accounting boundary and quantification methodology, disclose emissions for the 2025 reporting year, evaluate data quality and uncertainty, and establish a structured basis for emissions reduction, management review and future verification.

2.2 Intended Users

Intended users include NHB's Board and senior management, ESG/EHS personnel, project and operations teams, procurement and supply-chain teams, customers, lenders, business partners, auditors, GHG validators/verifiers and other stakeholders seeking credible information on NHB's corporate carbon footprint.

2.3 Reporting Objectives

- Voluntary alignment with ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard.
- Support customer and supply-chain climate disclosure requirements.
- Establish a transparent corporate baseline for emissions reduction planning and target setting.
- Improve ESG performance monitoring, internal controls and management accountability.
- Prepare the organization for independent GHG verification where required.

2.4 Reporting Principles

NHB applies the principles of relevance, completeness, consistency, transparency and accuracy. ISO 14064-1 principles of relevance, completeness, consistency, accuracy and transparency are reflected in boundary selection, source screening, calculation, documentation and reporting.

3. Organization Description

3.1 Company Profile

NHB provides multidisciplinary engineering and project services for manufacturing industries, warehouses and associated infrastructure. Major activities include PEB fabrication and erection, structural steel work, office and industrial building construction, roads and internal infrastructure, site/layout development, MEP execution, interior works and panel board manufacturing.

3.2 Organizational Structure

For GHG management purposes, NHB is assumed to operate through centralized corporate/management functions supported by project execution, fabrication/production, civil works, MEP/interiors, panel board manufacturing, procurement, stores, logistics, quality, EHS/ESG, HR and finance functions. Each function is responsible for retaining evidence relevant to its emission sources.

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3.3 Operations, Facilities and Boundaries

The inventory is assumed to cover NHB-controlled offices, fabrication/panel board production areas, warehouses/stores, project sites, owned or controlled vehicles, DG sets and air-conditioning/refrigeration equipment under NHB's operational control in India. Temporary construction/project sites are included when NHB controls the relevant energy or fuel-consuming activities.

3.4 Value Chain Context

NHB's upstream value chain includes steel and fabricated materials, cement and civil materials, electrical and MEP components, purchased services, inbound logistics, employee commuting, business travel and waste treatment. Downstream activities may include transport to customer sites, installation/project delivery, processing or use of delivered project assets where relevant, and end-of-life treatment of materials.

4. Reporting Boundary

4.1 Organizational Boundary

NHB adopts the operational control approach for this inventory. Emissions are consolidated from operations where NHB has authority to introduce and implement operating policies. This approach is suitable for project-based engineering and construction activities where operational control can be more practical than equity ownership for identifying responsibility for fuel, electricity and site operations.

4.2 Operational Boundary

GHG Protocol scope	ISO 14064-1 relationship	Included categories
Scope 1	Direct GHG emissions and removals	Stationary combustion, mobile combustion, fugitive refrigerants; process emissions if applicable
Scope 2	Indirect GHG emissions from imported energy	Purchased electricity; purchased steam/heat/cooling where applicable
Scope 3	Other indirect GHG emissions	Purchased goods/services, transport, waste, commuting, travel, downstream activities and end-of-life

4.3 Entities and Locations Covered

All NHB operations in India under operational control are intended to be covered. The submitted sheet does not identify individual legal entities, branches, factories or project-site addresses. Accordingly, the inventory is presented at consolidated NHB level. A future verified inventory should maintain a facility register identifying each permanent facility and material project site.

4.4 Exclusions

No material exclusion is intentionally claimed from the supplied scope totals. However, source-level completeness cannot be independently demonstrated from the summary sheet alone. Any excluded source must be documented with a reason, estimated magnitude and materiality assessment.

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5. Reporting Period

The reporting period is 1st April, 2025 to 31st March, 2026, corresponding to the calendar year shown in the submitted GHG data sheet. NHB should prepare the inventory annually, with monthly or quarterly internal data capture to reduce year-end data gaps.

Item	Requirement
Start date	1 st April, 2025
End date	31 st March, 2026
Reporting frequency	Annual
Internal data capture	Recommended monthly, consolidated quarterly
Management review	At least annually before external disclosure

6. GHG Accounting Methodology

6.1 Standards Followed

- ISO 14064-1:2018 – Greenhouse gases, Part 1: Specification with guidance at the organization level for quantification and reporting of GHG emissions and removals.
- GHG Protocol Corporate Accounting and Reporting Standard.
- GHG Protocol Scope 2 Guidance for purchased electricity accounting.
- GHG Protocol Corporate Value Chain (Scope 3) Standard for value-chain categories.
- Applicable IPCC, UK Government/DEFRA-style conversion factors, Indian electricity grid factors and supplier-specific factors where appropriate and documented.

6.2 Calculation Approach

The core calculation method is: GHG Emissions = Activity Data × Emission Factor × applicable conversion and global warming potential factors. Emissions of individual gases are converted to carbon dioxide equivalent (CO₂e) using the applicable 100-year Global Warming Potentials selected for the inventory and consistently documented.

6.3 Tools / Software

NHB may maintain the inventory in a controlled spreadsheet or ESG/GHG software with locked emission-factor tables, source references, version control, reviewer sign-off and automated scope/category aggregation. The uploaded source is a summary Word data sheet; therefore, this report recommends maintaining a detailed calculation workbook as the primary quantification record.

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7. Emission Sources Identification

Source	Typical NHB activity	Scope	Status
Stationary combustion	Diesel used in DG sets / site power backup	1	Included/assumed
Mobile combustion	Company-owned cars, utility vehicles or project vehicles	1	Included/assumed
Fugitive emissions	Refrigerant leakage from split/package AC systems	1	Included/assumed
Process emissions	Welding/cutting or manufacturing process gases, if GHG-relevant	1	Screen annually
Purchased electricity	Offices, fabrication, panel board manufacturing, stores and sites	2	Included
Purchased raw materials	Steel, cement, electrical/MEP materials, panels and consumables	3 upstream	Included/assumed allocation
Upstream logistics	Supplier-to-NHB/site freight	3 upstream	Included/assumed allocation
Operational waste	Scrap, packaging, construction and other waste treatment	3 upstream	Included/assumed allocation
Employee commuting	Home-to-work/site travel	3 upstream	Included/assumed allocation
Business travel	Air/rail/road travel and hotel stays where relevant	3 upstream	Included/assumed allocation
Downstream logistics	Delivery to customer/project sites	3 downstream	Included/assumed allocation
Use/processing of sold outputs	Relevant customer-side processing/use of supplied project outputs	3 downstream	Included/assumed allocation
End-of-life	Treatment/recycling/disposal of sold materials/products	3 downstream	Included/assumed allocation

7.1 Facility Mapping

Each permanent facility and project site should maintain a source map identifying electricity meters, DG sets, fuel storage/issue points, vehicles, refrigerant-containing equipment, waste collection points and major material flows. Source maps should be reviewed whenever new equipment, facilities or projects are added.

8. GHG Scope Classification

8.1 Scope 1 – Direct Emissions

Total Scope 1 emissions for 2025 are 3.191 tCO₂e. Because the source sheet contains only the Scope 1 total, the following source split is an assumed allocation for reporting completeness and must be validated against actual records.

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Scope 1 source	Assumed 2025 emissions (tCO ₂ e)	Typical evidence
Stationary combustion – DG diesel	1.420	Fuel purchase invoices, DG logbooks, run-hours
Mobile combustion – company vehicles	1.120	Fuel cards, bills, odometer/fleet records
Fugitive refrigerants	0.651	AC service records, refrigerant top-up logs
Total Scope 1	3.191	Reconciles to submitted scope total

Stationary Combustion

Diesel consumption from DG sets and other stationary fuel-burning equipment is quantified from litres or kilograms consumed and fuel-specific CO₂, CH₄ and N₂O factors.

Mobile Combustion

Fuel used in NHB-owned or operationally controlled vehicles is reported in Scope 1. Third-party hired logistics should normally be reported in Scope 3 where NHB does not control the vehicles.

Fugitive Emissions

Refrigerant leakage is quantified using actual refrigerant top-up or mass-balance data where available. Refrigerant type is essential because Global Warming Potentials vary significantly.

Process Emissions

No separate process-emission value was supplied. NHB should screen welding gases, industrial gases and panel board manufacturing processes annually to determine whether any direct GHG process emissions are material.

8.2 Scope 2 – Indirect Energy Emissions

Purchased electricity emissions are reported as 53.885 tCO₂e for 2025. This is NHB's largest reported emissions category. The inventory should use metered electricity consumption from utility bills and an approved India grid emission factor for location-based accounting. If renewable electricity contracts, open-access renewable power or Energy Attribute Certificates are used, market-based accounting should be separately documented where applicable.

8.3 Scope 3 – Other Indirect Emissions

Total Scope 3 emissions are 24.629 tCO₂e, consisting of 13.214 tCO₂e upstream and 11.415 tCO₂e downstream. The detailed split below is assumed because the submitted file contains only upstream/downstream totals.

Scope 3 category	Assumed emissions (tCO ₂ e)	Direction
Purchased goods & services / raw materials	7.250	Upstream
Upstream transportation & distribution	2.400	Upstream

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Waste generated in operations	0.964	Upstream
Employee commuting	1.700	Upstream
Business travel	0.500	Upstream
Capital goods / other upstream activities	0.400	Upstream
Downstream transportation & distribution	4.200	Downstream
Processing/use of sold products & project assets	4.815	Downstream
End-of-life treatment	2.400	Downstream
Total Scope 3	24.629	Upstream + downstream

9. GHG Data Collection & Quality

9.1 Data Sources and Collection Method

Data area	Preferred source record	Owner
Electricity	Utility bills, meter readings	Admin/Facilities/Finance
Diesel and fuels	Purchase invoices, fuel issue logs, DG logs	Projects/Stores/Finance
Vehicles	Fuel bills/cards, odometer and fleet register	Admin/Logistics
Refrigerants	Service reports, top-up quantities and refrigerant type	Maintenance
Materials	ERP/PO/GRN quantities, supplier EPD/PCF where available	Procurement/Stores
Freight	Transporter invoices, tonne-km, vehicle type and distance	Logistics
Waste	Waste manifests, recycler certificates, weighbridge slips	EHS/Projects
Commuting	Employee survey, distance, mode and attendance	HR/ESG
Business travel	Travel agency/expense records	Admin/Finance
Downstream	Dispatch, project, customer and end-of-life assumptions	Projects/Sales/ESG

9.2 Accuracy, Completeness and Reliability

Primary records such as utility invoices, calibrated meter readings, fuel invoices and weighbridge slips should receive the highest data-quality rating. Estimates, spend-based methods and generic industry averages should be used only when activity-based data are unavailable and should be flagged for improvement.

9.3 Data Management Procedure and Controls

- Assign a data owner and reviewer for every emission source.
- Retain source evidence with clear reporting-period references.
- Lock emission factors and document source, year, geography and units.

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- Perform unit checks, duplicate checks, missing-month checks and year-on-year reasonableness checks.
- Maintain change history and management approval for material corrections.
- Archive the final inventory, evidence pack and methodology for verification.

10. Emission Factors

Emission factors should be selected using a documented hierarchy: supplier-specific verified factors where credible; nationally appropriate factors; recognized international databases; and conservative generic factors when no better data exist. Factor year and geography should match the activity as closely as practical.

Emission source	Preferred factor source	Typical unit	Justification
Grid electricity	Central Electricity Authority / approved India grid factor	kg CO ₂ e/kWh	Country-specific electricity generation mix
Diesel/petrol/LPG	IPCC or recognized national/UK Government conversion factors	kg CO ₂ e/litre or kg	Fuel-specific combustion factor
Refrigerants	IPCC GWP values and actual refrigerant mass loss	kg CO ₂ e/kg refrigerant	Gas-specific climate impact
Materials	Supplier EPD/PCF, recognized LCA databases or sector averages	kg CO ₂ e/kg or tonne	Material-specific embodied carbon
Freight	Recognized transport conversion factors	kg CO ₂ e/tonne-km or vehicle-km	Mode and vehicle-specific
Waste	Recognized waste-treatment factors	kg CO ₂ e/tonne	Treatment-route specific
Travel/commuting	Recognized passenger-km factors	kg CO ₂ e/passenger-km	Mode-specific

11. Calculation Results

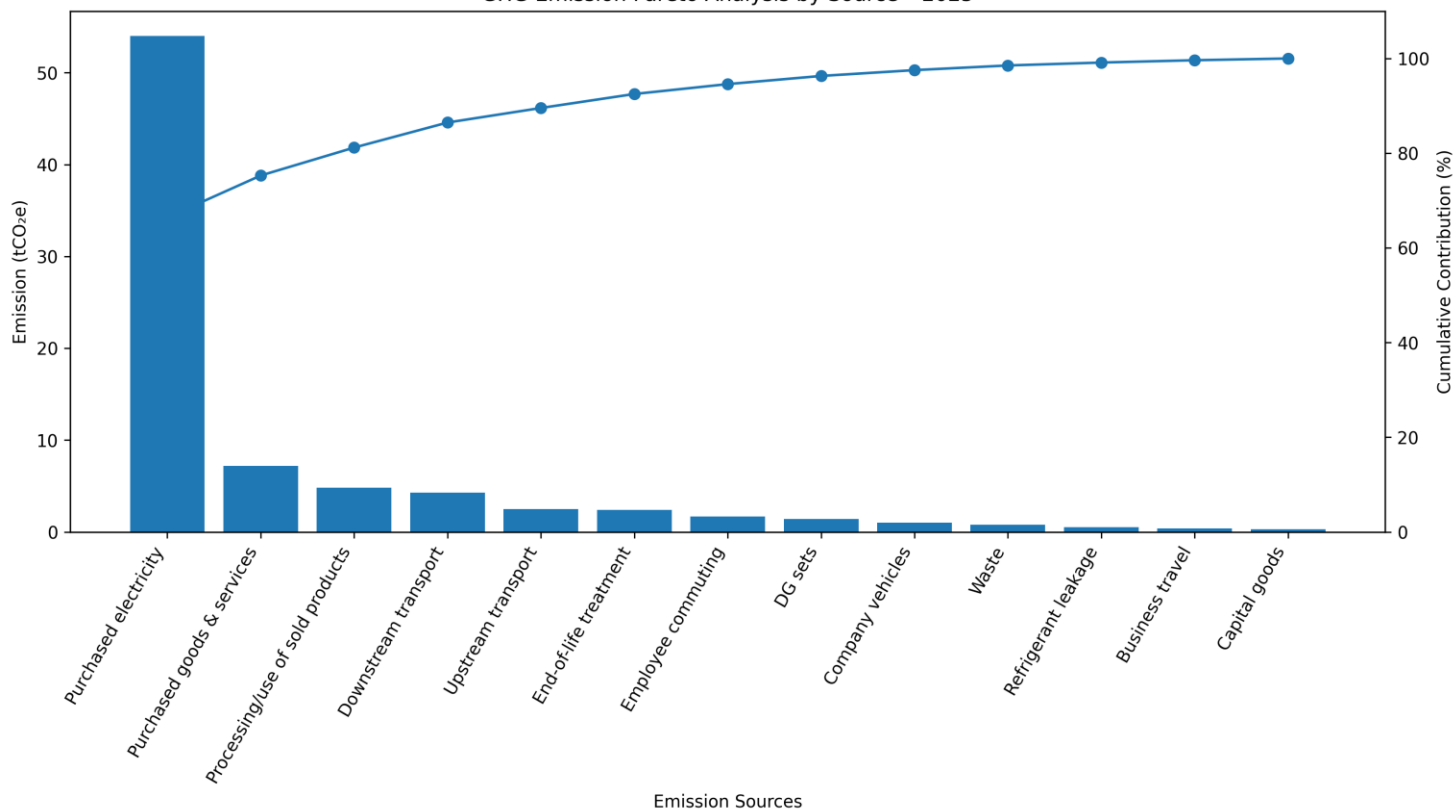
11.1 Total GHG Emissions

Scope	Emissions (tCO ₂ e)	Percentage
Scope 1	3.191	3.91%
Scope 2	53.885	65.95%
Scope 3	24.629	30.14%
Total	81.705	100.00%

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11.2 Emission Breakdown by Source

GHG Emission Pareto Analysis by Source - 2025



11.3 Emission Intensity Indicators

Employee count 350 production tonnage, fabricated steel tonnage, built-up area, project revenue and project square footage were not provided. Therefore, verified intensity indicators cannot be calculated from the submitted sheet. For internal planning, NHB should track at least the following indicators:

Intensity indicator	Formula	2025 status
tCO ₂ e per employee	81.705 ÷ average FTE	Pending FTE data
kgCO ₂ e per tonne fabricated steel	81,705 kgCO ₂ e ÷ tonnes fabricated	Pending production data
kgCO ₂ e per sq.ft project area	81,705 kgCO ₂ e ÷ completed sq.ft	Pending project area data
tCO ₂ e per ₹ crore revenue	81.705 ÷ annual revenue in ₹ crore	Pending revenue data

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12. Base Year & Trend Analysis

12.1 Base Year Selection

Calendar year 2025 is proposed as NHB's initial GHG base year because it is the first year for which a consolidated scope-level inventory has been supplied for this report. The base year should be formally approved after management confirms that 2025 data are representative and sufficiently complete.

12.2 Historical Comparison

No prior-year emissions data were provided; therefore, no verified historical trend or reduction percentage is reported. Future reports should compare Scope 1, Scope 2, Scope 3 and intensity indicators against the 2025 base year.

12.3 Base-Year Recalculation

NHB should recalculate the base year when structural changes, acquisitions/divestments, outsourcing/insourcing, material methodology changes, correction of significant errors or major improvements in data quality materially affect comparability. A significance threshold should be approved in the GHG inventory management procedure; 5% of base-year total emissions may be considered as an internal starting threshold, subject to management and verifier agreement.

14. Data Quality Assessment

Criterion	Rating	Assessment
Completeness	Medium	All three scopes are reported, but source-level evidence is not available in the submitted sheet.
Accuracy	Medium	Scope totals are precise to three decimals; underlying calculations were not supplied for recalculation.
Consistency	Medium–High	Scope 3 upstream + downstream reconciles exactly to total Scope 3; all scopes reconcile to total footprint.
Transparency	Medium	Summary is clear, but detailed methods/factors/activity data need documentation.
Temporal relevance	High	Data explicitly covers 1 st April, 2025 to 31 st March, 2026.
Geographic relevance	Medium–High	Inventory is for NHB India; factor-specific geographic matching remains to be verified.

14.1 Cross-Checks and Validation

- Scope 1 + Scope 2 + Scope 3 = 81.705 tCO₂e.
- Scope 3 upstream 13.214 + downstream 11.415 = 24.629 tCO₂e.
- Check 12 months of electricity invoices against ledger totals and meter readings.
- Reconcile fuel purchases to DG/vehicle consumption and closing stock where applicable.
- Reconcile material quantities to procurement/ERP records and major project consumption.
- Verify waste quantities against authorized recycler/disposal documentation.

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- Review all material assumptions with functional data owners and retain sign-off.

15. GHG Reduction Initiatives

15.1 Energy Efficiency Programs

- Replace conventional lighting with LED systems and use occupancy/daylight controls in offices, stores and fabrication areas.
- Improve power-factor management, panel efficiency, compressor/air leakage control and preventive maintenance of electrical equipment.
- Track kWh by facility/project and investigate abnormal consumption using monthly energy dashboards.
- Evaluate rooftop solar, green power/open-access renewable electricity and other credible renewable procurement options.
- Optimize DG loading, reduce unnecessary idling and prioritize grid/renewable power where reliable.

15.2 Fuel and Logistics

- Implement route planning, load consolidation and delivery scheduling for PEB members, panels and project
- Monitor vehicle fuel efficiency and driver behavior; phase in lower-emission vehicles where operationally
- Increase local sourcing and supplier proximity criteria for high-volume materials where technically and commercially viable.

15.3 Materials, Waste and Circularity

- Prioritize lower-carbon steel, recycled-content materials and supplier-specific EPD/PCF information.
- Optimize structural design, nesting and cutting plans to reduce steel scrap and off-cuts.
- Segregate and maximize recycling of steel scrap, cable, packaging, wood and construction waste.
- Improve material take-off accuracy to reduce over-ordering, rework and project waste.

15.5 Future Sustainability Goals

Proposed goal	Suggested horizon	Measurement
Reduce Scope 2 electricity intensity	2026–2028	kWh and tCO ₂ e per selected output unit
Increase renewable electricity share	Annual improvement	% purchased electricity from credible renewable sources
Reduce DG diesel intensity	Annual improvement	litres and tCO ₂ e per operating/project unit
Improve Scope 3 primary data coverage	By next inventory cycle	% material Scope 3 emissions based on activity/supplier data
Supplier carbon engagement	Annual	% key suppliers providing GHG/EPD/PCF data
Waste diversion	Annual	% non-hazardous waste diverted from disposal

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16. Conclusions

NHB's reported corporate GHG footprint for calendar year 2025 is 81.705 tCO₂e. Scope 2 is the largest component at 53.885 tCO₂e, followed by Scope 3 at 24.629 tCO₂e and Scope 1 at 3.191 tCO₂e. This profile indicates that electricity management, renewable energy, material procurement, logistics and value-chain engagement should be central to NHB's climate strategy. The inventory provides a useful baseline for ESG management, but the principal improvement opportunity is to strengthen evidence-level traceability. The next reporting cycle should include source-by-source activity data, exact emission factors, facility mapping, employee and production/output denominators, formal uncertainty scoring and documented management review.