



NEO HEIGHTS BUILDERS AND PROMOTERS PRIVATE LIMITED

Head office : Plot No. CP5A, Vajra Tower, Second floor, SIPCOT II National Highway,
Opposite to Adiyamaan 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/GER/430	Prepared By	: Prakash .P	
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1. Executive Summary

1.1 Organization and Reporting Period

NHB is an India-based engineering and construction organization providing integrated solutions covering pre-engineered buildings (PEB), structural fabrication and erection, civil engineering, land development, industrial and commercial construction, MEP services, commercial interiors and EPC/GC project execution. The company's website describes an integrated project lifecycle extending from design support through project delivery and identifies civil, PEB, MEP, interiors, land development, EPC and general contracting among its service areas.

1.2 Key Emission Results

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

Scope 2 is the largest component of NHB's footprint, accounting for approximately **65.95%** of total reported emissions. Scope 3 collectively represents approximately **30.14%**, demonstrating that procurement, transportation, project delivery and other value-chain activities are material areas for future climate action.

1.3 Highlights and Reduction Opportunities

- improving electricity efficiency across offices, fabrication and project facilities;
- increasing renewable electricity procurement;
- improving diesel and fuel monitoring;
- reducing unnecessary equipment idling;
- optimizing material procurement and cutting losses;
- increasing recycled/recovered material use where technically appropriate;
- improving logistics planning and load utilization;
- strengthening waste segregation and recycling;
- engaging suppliers and subcontractors on carbon data; and
- progressively improving source-level Scope 3 accounting.



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2. Introduction

2.1 Purpose of the Report

This report establishes NHB's organizational GHG inventory for 2025 in accordance with the principles and requirements of **ISO 14064-1:2018** and the **GHG Protocol Corporate Accounting and Reporting Standard**. ISO 14064-1 specifies organization-level requirements for quantification, reporting, management and verification of GHG inventories. The GHG Protocol Corporate Standard provides a framework for preparing corporate GHG inventories and distinguishing direct and indirect emissions.

2.2 Intended Users

The report is intended for:

- NHB management;
- ESG and sustainability personnel;
- EHS and project-management teams;
- finance and procurement functions;
- customers and principal contractors;
- suppliers and subcontractors;
- employees and other stakeholders;
- ESG assessors and rating agencies; and
- independent assurance or verification practitioners.

2.3 Reporting Objectives

The inventory has been developed to:

- establish NHB's organizational carbon footprint;
- support ESG reporting and customer requirements;
- identify significant emission sources;
- establish a consistent annual monitoring system;
- support GHG reduction planning;
- improve Scope 3 visibility;
- strengthen climate-related decision-making; and
- provide an evidence base for future independent verification.

3. Organization Description

3.1 Company Profile

NHB operates across multidisciplinary construction and engineering activities. Its operational profile includes PEB structures, structural fabrication and erection, civil construction, office and industrial buildings, road and layout development, warehouses, MEP installations, commercial interiors and EPC/GC project execution. Neo Heights' website identifies civil engineering, pre-engineered buildings, commercial interiors, MEP, land development, GC projects and EPC contracting as principal service areas. These activities can involve engineering/design, procurement, fabrication, material handling, transportation, construction, erection, electrical/mechanical installation, commissioning and project-support activities.



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3.2 Organizational Structure

For GHG management, relevant functions are expected to include:

- Top Management;
- Project Management;
- Engineering/Design;
- Procurement/Purchase;
- Fabrication/Production;
- Civil Construction;
- MEP;
- Interiors;
- Projects/Site Operations;
- Logistics;
- Finance and Administration;
- Human Resources;
- EHS;
- ESG/Sustainability; and
- Maintenance/Facilities.

The GHG inventory should assign a specific data owner to each significant emission source.

3.3 Operations, Facilities and Boundaries

The inventory covers NHB-controlled offices, fabrication/operational areas and project-related activities to the extent that NHB has operational responsibility or sufficient activity data. Because construction projects may operate at temporary or client-controlled locations, the inventory should distinguish between:

- NHB-controlled facilities;
- NHB-managed project sites;
- subcontractor-controlled activities;
- client-controlled facilities; and
- third-party transportation.

4. Reporting Boundary

4.1 Organizational Boundary

NHB applies the **operational-control approach**.

Under this approach, emissions from operations over which NHB has authority to implement operational policies and controls are included in Scope 1 and Scope 2.

4.2 Operational Boundary

The inventory includes:

Scope 1

- diesel/fuel combustion;
- company-controlled mobile equipment/vehicles where applicable;
- refrigerant leakage; and



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- other directly controlled combustion sources.

Scope 2

- purchased electricity consumed by NHB-controlled operations.

Scope 3

- purchased goods and services;
- upstream transportation;
- fuel- and energy-related activities;
- waste generated in operations;
- employee commuting;
- business travel;
- downstream transportation;
- relevant customer/project delivery activities; and
- applicable end-of-life impacts.

5. Reporting Period

Start date: 1st April, 2025

End date: 31st March, 2026

6. GHG Accounting Methodology

6.1 Standards Followed

NHB's inventory follows:

- ISO 14064-1:2018 – Greenhouse gases – Part 1;
- GHG Protocol Corporate Accounting and Reporting Standard;
- GHG Protocol Scope 2 Guidance; and
- GHG Protocol Corporate Value Chain (Scope 3) Standard.

6.2 Calculation Approach

The basic calculation methodology is:

GHG emissions = Activity data × Emission factor

Examples:

- Electricity kWh × kgCO₂e/kWh
- Diesel litres × kgCO₂e/litre
- Refrigerant kg × kgCO₂e/kg
- Freight tonne-km × kgCO₂e/tonne-km
- Employee travel km × kgCO₂e/passenger-km

Results are converted to tonnes of CO₂ equivalent (tCO₂e).

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6.3 Tools

NHB should maintain a controlled Excel-based GHG calculation workbook containing:

- activity data;
- units;
- emission factors;
- GWP values;
- calculated emissions;
- source documents;
- estimation flags;
- data-quality ratings;
- reviewer;
- approval status; and
- revision history.

7. Emission Sources Identification

Emission Source	NHB Relevance	Scope
Diesel/DG equipment	Applicable	Scope 1
Construction equipment fuel	Applicable where NHB-controlled	Scope 1
Company vehicles	Applicable where controlled	Scope 1
Refrigerants	Applicable	Scope 1
Purchased electricity	Major source	Scope 2
Purchased materials	Significant	Scope 3 Upstream
Steel and construction materials	Significant	Scope 3 Upstream
Inbound logistics	Applicable	Scope 3 Upstream
Waste treatment	Applicable	Scope 3 Upstream
Employee commuting	Applicable	Scope 3 Upstream
Business travel	Applicable	Scope 3 Upstream
Outbound transportation	Applicable	Scope 3 Downstream
Project/service-related downstream activities	Screened	Scope 3 Downstream
End-of-life impacts	Where relevant	Scope 3 Downstream

8. GHG Scope Classification

8.1 Scope 1 – Direct Emissions

Potential sources include diesel generators, temporary site generators and other fuel-fired equipment under NHB operational control. Potential sources include NHB-controlled vehicles, construction equipment and other mobile machinery where fuel consumption is directly attributable to NHB. Refrigerant emissions may arise from air-conditioning and HVAC equipment used in offices, project facilities and other controlled premises.

Scope 1 = 3.191 tCO₂e



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8.2 Scope 2 – Indirect Energy Emissions

Purchased Electricity

Scope 2 = 53.885 tCO₂e

For provisional calculation purposes, electricity consumption may be reconstructed from utility bills/meters using the applicable India grid emission factor. Final electricity activity data should be reconciled to utility bills before assurance.

Purchased Steam/Heat/Cooling

No material purchased steam, heat or cooling source has been identified for the current NHB operational profile. This category should be screened annually.

8.3 Scope 3 – Other Indirect Emissions

Total Scope 3:

24.629 tCO₂e

Upstream

13.214 tCO₂e

Potential categories include:

- purchased goods and services;
- construction materials;
- steel and fabricated inputs;
- fuel- and energy-related activities;
- upstream transportation;
- waste generated in operations;
- employee commuting; and
- business travel.

Downstream

11.415 tCO₂e

Potential categories include:

- downstream transportation;
- distribution of construction/project materials where NHB arranges transportation;
- customer/project delivery activities;
- relevant use-phase impacts; and
- end-of-life treatment where applicable.

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9. GHG Data Collection & Quality

9.1 Data Sources

NHB should use the following primary evidence hierarchy:

Data	Preferred Evidence
Electricity	Utility bills, meter records
Diesel	Purchase invoices, fuel register
Vehicles	Logbooks, fuel records
Refrigerants	HVAC maintenance/recharge records
Purchased materials	Purchase orders, invoices, ERP
Steel	Supplier invoices and weight records
Logistics	Transport invoices, LR/e-way records
Waste	Waste manifests/vendor records
Business travel	Travel/expense records
Employee commuting	HR records/survey
Downstream transport	Dispatch/logistics records
Project activity	Project records and client/site documentation

9.2 Accuracy, Completeness and Reliability

The supplied consolidated totals are suitable for establishing the reported 2025 inventory. However, source-level accuracy depends on reconciliation of the totals with the underlying activity-data collection sheet.

Where activity data are unavailable, NHB may use reasonable estimates based on:

- historical consumption;
- equipment capacity;
- operating hours;
- procurement quantities;
- project records;
- supplier information; or
- accepted industry assumptions.

All estimates should be explicitly identified in the calculation workbook.

9.3 Data Controls

NHB should implement:

- defined data ownership;
- monthly data collection;
- invoice-to-register reconciliation;
- unit verification;
- duplicate-data checks;
- emission-factor approval;

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- calculation review;
- missing-data documentation;
- management review; and
- controlled retention of supporting evidence.

10. Emission Factors

Emission factors should be selected according to the following hierarchy:

- India-specific government factors;
- CEA India grid emission factor for purchased electricity;
- IPCC factors;
- GHG Protocol factors;
- DEFRA/UK Government factors where an appropriate India-specific factor is unavailable;
- supplier-specific factors; and
- recognized lifecycle databases where appropriate.

For electricity, the applicable **Central Electricity Authority (CEA) CO₂ Baseline Database for the Indian Power Sector** should be used where appropriate.

Activity	Unit
Electricity	kgCO ₂ e/kWh
Diesel	kgCO ₂ e/litre
Petrol	kgCO ₂ e/litre
LPG/natural gas	kgCO ₂ e/unit
Refrigerants	kgCO ₂ e/kg
Freight	kgCO ₂ e/tonne-km
Employee travel	kgCO ₂ e/passenger-km
Waste	kgCO ₂ e/tonne
Purchased materials	kgCO ₂ e/kg or supplier-specific factor

The factor register should record **factor source, publication year, geographic applicability, unit and GWP basis**.

11. Calculation Results**11.1 Total GHG Emissions**

Scope	Emissions (tCO ₂ e)	% of Total
Scope 1	3.191	3.91%
Scope 2	53.885	65.95%
Scope 3 – Upstream	13.214	16.17%
Scope 3 – Downstream	11.415	13.97%
Scope 3 Total	24.629	30.14%
Total	81.705	100.00%

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Because the supplied consolidated Scope 1 value does not contain gas-specific activity data, a definitive gas-wise inventory should not be presented as measured data.

For the final calculation workbook, NHB should separately quantify:

Gas	Scope 1 treatment
CO ₂	Calculate from fuel combustion
CH ₄	Calculate from applicable fuel combustion
N ₂ O	Calculate from applicable fuel combustion
HFCs	Calculate from refrigerant losses
PFCs	Not expected; confirm annually
SF ₆	Not expected; confirm annually
NF ₃	Not expected; confirm annually
Total Scope 1	3.191 tCO₂e

This approach is consistent with the GHG Protocol's treatment of the major greenhouse gases covered by corporate inventories.

11.2 Emission Breakdown by Source

At the consolidated reporting level:

Source	tCO ₂ e	%
Direct fuel/refrigerant emissions	3.191	3.91%
Purchased electricity	53.885	65.95%
Scope 3 upstream	13.214	16.17%
Scope 3 downstream	11.415	13.97%
Total	81.705	100%

11.3 Emission Intensity Indicators

The supplied information does not establish verified 2025 values for all denominators required to calculate reliable intensity metrics.

NHB should establish the following:

Indicator	Formula
tCO ₂ e/employee	Total GHG ÷ average employees
Scope 1+2/employee	Scope 1+2 ÷ average employees
tCO ₂ e/tonne material	GHG ÷ material/production tonnes
tCO ₂ e/m ² constructed	GHG ÷ constructed area

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tCO ₂ e/project	Total GHG ÷ completed projects
tCO ₂ e/₹ crore revenue	Total GHG ÷ revenue in ₹ crore

For a construction company, tCO₂e per m² of constructed area and tCO₂e per ₹ crore revenue can be particularly useful, provided project boundaries and accounting periods are consistent.

12. Base Year & Trend Analysis

12.1 Base Year Selection

NHB should designate 2025 as the initial quantified reporting/base year, unless the activity-data sheet establishes a reliable earlier year.

This provides a complete annual reference against which subsequent inventories can be compared.

12.2 Historical Comparison

Year	Scope 1	Scope 2	Scope 3	Total
2025 Base Year	3.191	53.885	24.629	81.705
2026	To be established	To be established	To be established	To be established
2027	To be established	To be established	To be established	To be established

12.3 Base-Year Recalculation

The base year should be recalculated if there is a significant:

- organizational restructuring;
- acquisition or divestment;
- facility addition/removal;
- boundary change;
- methodology change; or
- material correction to historical data.

13. Uncertainty Assessment

13.1 Sources of Uncertainty

Potential uncertainty arises from:

- electricity-meter accuracy;
- estimated fuel consumption;
- refrigerant-loss estimates;
- supplier-specific material data;
- transportation distances;
- waste quantities;
- employee commuting assumptions;
- business-travel data;
- Scope 3 allocation;
- emission-factor variation; and

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Data Element	Quality Rating	Assessment
Scope 1 total	Medium	Consolidated value supplied
Scope 2 total	Medium–High	Consolidated value available; significant source
Scope 3 total	Medium	Consolidated value supplied
Upstream Scope 3	Medium	Consolidated value supplied
Downstream Scope 3	Medium	Consolidated value supplied
Gas-wise Scope 1	Low	Source-level data required
Scope 3 categories	Medium–Low	Detailed category data required
Emission factors	Medium	Factor register should be maintained
Activity data	Medium	Primary evidence should be retained

15. GHG Reduction Initiatives**15.1 Energy Efficiency**

NHB should prioritize:

- LED lighting;
- energy-efficient motors;
- efficient compressors;
- HVAC optimization;
- preventive maintenance;
- equipment shutdown controls;
- avoidance of idle running;
- electricity sub-metering;
- energy-performance monitoring;
- efficient temporary site facilities; and
- digital monitoring of major electrical loads.

15.2 Renewable Electricity

Because Scope 2 represents approximately 65.95% of NHB's inventory, renewable electricity should be a major decarbonization priority.

Potential actions include:

- rooftop solar;
- renewable electricity procurement;
- green-power contracts;
- eligible open-access renewable supply;
- renewable-energy certificates where appropriate; and
- supplier/project-level renewable electricity opportunities.



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15.3 Construction Material Efficiency

NHB can reduce embodied emissions through:

- structural optimization;
- accurate quantity estimation;
- reduction of fabrication scrap;
- optimized cutting plans;
- recycled steel where technically acceptable;
- recycled/recovered construction materials;
- low-carbon cementitious materials where technically suitable;
- responsible material procurement; and
- supplier environmental-performance criteria.

15.4 Logistics

NHB should:

- optimize delivery routes;
- consolidate material deliveries;
- improve truck utilization;
- reduce empty return trips;
- monitor logistics fuel efficiency;
- prefer lower-emission transport where practicable; and
- collect supplier transport data.

15.5 Waste and Water

Actions should include:

- source segregation;
- steel scrap recovery;
- reuse of suitable construction materials;
- packaging reduction;
- recycling;
- responsible waste contractors;
- water metering;
- leak prevention;
- rainwater management; and
- project-level resource monitoring.

16. Conclusion

NHB has established a Scope 1, Scope 2 and Scope 3 GHG inventory, with upstream and downstream Scope 3 emissions separately identified. Carbon accounting is integrated into the company's ESG framework, while construction-specific emission sources have been mapped across fabrication, project execution, transportation and supporting operations. Electricity has been identified as the primary opportunity for emission reduction. Key improvement areas include strengthening activity-data traceability, calculating Scope 1 emissions by source and gas, improving category-level Scope 3 accounting, establishing verified emission-intensity indicators, increasing renewable electricity procurement, and reducing electricity consumption through energy-efficient equipment, improved operational controls, monitoring, maintenance and employee awareness across NHB operations.