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SRF LIMITED

TECHNICAL TEXTILES BUSINESS

No.1, Trichy - Madurai High Road, Viralimalai,
Pudukkottai - 621316. Tamilnadu, India.

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GHG EMISSION REPORT

1st April 2025 to 31st March 2026

1. EXECUTIVE SUMMARY

1.1 Overview of Organization and Reporting Period

SRF-TTBV is part of SRF's Technical Textiles activities and is engaged in the design, manufacture and dispatch of belting fabrics, chafer fabrics and fabrics for industrial applications. SRF publicly describes its Technical Textiles portfolio as including belting fabrics and related industrial textile solutions, with belting fabrics manufactured at Viralimalai, Tamil Nadu. The publicly described manufacturing chain includes activities such as twisting, warping, weaving and dipping/finishing, depending on the product configuration. The present GHG inventory covers the period from **1st April 2025 to 31st March 2026**. The inventory has been prepared using the GHG values supplied by SRF-TTBV in its GHG data collection sheet. The submitted source records Scope 1, Scope 2, Scope 3, upstream Scope 3 and downstream Scope 3 emissions.

1.2 Key Emission Results

Organizational Boundary
SRF LIMITED
TECHNICAL TEXTILES BUSINESS

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 2026
Scope 1	274.164
Scope 2	4627.508
Scope 3	267831.466
Scope 3 Downstream	70.48
Scope 3 Upstream	267760.986
Total GHG Emission	2,72,733.138

1.3 Highlights and Reduction Opportunities

- The reported total organizational footprint is **272,733.138 tCO_2e**.
- Scope 3 is the principal reported emission category.
- Upstream emissions account for nearly the entire reported Scope 3 footprint.
- Purchased electricity is a significant direct operational opportunity because it represents the largest reported Scope 1/2 component.
- Scope 1 emissions are comparatively small in the submitted inventory.
- The major future carbon-management opportunity is therefore expected to involve procurement, raw-material sourcing, supplier emissions, logistics and other upstream activities, subject to validation of the underlying Scope 3 calculations.
- Energy efficiency, renewable electricity, process optimization, logistics optimization, recycled/recovered inputs and

2. INTRODUCTION

2.1 Purpose of the Report

The purpose of this report is to establish and document SRF-TTBV's organizational GHG inventory for calendar year 2025. It provides a consistent framework for identifying, quantifying, classifying and reporting greenhouse-gas emissions associated with the organization's operations and relevant value-chain activities. The report is designed to support ESG reporting, environmental management, customer information requests, internal performance monitoring, GHG reduction planning and future assurance or verification activities. ISO 14064-1:2018 specifies principles and requirements for organization-level quantification and reporting of GHG emissions and removals and remains the current ISO 14064-1 edition identified by ISO.

2.2 Intended Users

The intended users include:

- ESG and sustainability teams;
- Environment, Health and Safety personnel;
- Manufacturing and engineering functions;
- Procurement and supply-chain functions;
- Finance and data-control functions;
- Customers requesting carbon information;
- Auditors and independent verification bodies;
- Relevant business and corporate stakeholders.

2.3 Reporting Objectives

The inventory supports the following objectives:

- Establish a documented 2025 GHG baseline.
- Identify direct and indirect emission sources.
- Separate emissions into Scope 1, Scope 2 and Scope 3.
- Identify the largest emission contributors.
- Improve data collection and calculation controls.
- Support environmental and ESG disclosures.
- Establish a foundation for reduction targets.
- Enable future year-on-year comparison.
- Support customer and supply-chain carbon-information requirements.
- Facilitate future third-party verification where required.

3. ORGANIZATION DESCRIPTION

3.1 Company Profile

SRF-TTBV operates within the Technical Textiles area of SRF and is focused on the design, manufacture and dispatch of belting fabrics, chafer fabrics and industrial application fabrics. SRF describes its belting-fabric portfolio as serving demanding industrial applications including mining, cement, steel, power and other conveyor-related uses. Its public product information describes manufacturing processes involving polymer/yarn and fabric operations, including twisting, warping, weaving and dipping or treatment for applicable product lines. The carbon profile of such manufacturing can be influenced by electricity use, thermal energy, process equipment, purchased materials, chemicals, packaging, inbound and outbound transportation, waste treatment and the embodied carbon of purchased goods.

3.2 Organizational Structure

For GHG inventory governance, the organizational structure may be represented through the Business Head and VP & Unit Head, supported by core operating functions such as Manufacturing, Quality Assurance and PPC/MLT, together with cross-functional teams such as Product, ESG and Emergency functions.

Manufacturing: **fuel, electricity and process information;**

- **QA: relevant product and process records;**
- **PPC/MLT:** production quantities and material movement;
- Product**/R&D:** product-related information;
- **ESG:** inventory consolidation and reporting;
- Procurement**:** purchased materials and supplier information;
- Logistics**/dispatch:** transportation information;
- **Finance:** invoices and financial cross-checks;
- Management**:** approval and review.

3.3 Operations, Facilities and Boundaries

The operational profile relevant to the inventory includes design activities, textile manufacturing, fabric processing/finishing, storage, utilities, material handling, packaging and dispatch.

- Electrical production machinery;
- Compressors and utilities;
- Boilers or thermal equipment where applicable;
- Diesel generator sets where applicable;
- Internal material-handling equipment;
- Refrigeration and air-conditioning equipment;
- Purchased electricity;
- Process and auxiliary equipment;
- Raw-material transportation;
- Product dispatch;
- Waste management;
- Employee and business travel.

Only sources supported by actual records should be included in the final verified inventory.

4. REPORTING BOUNDARY

4.1 Organizational Boundary

For this inventory, the recommended organizational boundary is the **operational-control approach**. Under this approach, emissions from operations over which SRF-TTBV has operational control are included. This approach is suitable for management of operational energy and environmental performance because it aligns GHG responsibility with the organization's ability to implement operational controls. Any jointly operated, leased or externally controlled facility should be specifically reviewed before inclusion.

4.2 Operational Boundary

Scope 1: Direct emissions from sources owned or controlled by SRF-TTBV.

Scope 2: Indirect emissions associated with purchased electricity and other purchased energy, where applicable.

Scope 3: Other indirect value-chain emissions occurring outside the organizational boundary.

4.3 Entities and Locations Covered

The 2025 inventory should cover SRF-TTBV-controlled operations associated with the reported manufacturing and dispatch activities. The public SRF information identifies Viralimalai, Tamil Nadu as a manufacturing location for belting and chafer fabrics. The final assurance version should reconcile the legal entity, plant/unit name and facility address against the company's internal organizational records before certification.

5. REPORTING PERIOD

5.1 Start and End Date

Start Date : 1st April 2025
End Date : 31st March 2025

The submitted GHG data sheet explicitly identifies the reporting period as April 2025–March 2026.

5.2 Frequency of Reporting

- Electricity – monthly;
- Diesel and other fuels – monthly;
- Refrigerants – whenever purchased/recharged;
- Production – monthly;
- Purchased materials – monthly/quarterly;
- Waste – monthly;
- Transportation – monthly/quarterly;
- Employee commuting – annual survey;
- Business travel – monthly/quarterly;
- Scope 3 supplier data – annually or according to procurement cycles.

6. GHG ACCOUNTING METHODOLOGY

6.1 Standards Followed

- ISO 14064-1:2018 – Greenhouse gases – Part 1;
- GHG Protocol Corporate Accounting and Reporting Standard;
- GHG Protocol Scope 2 Guidance, where applicable;
- GHG Protocol Corporate Value Chain (Scope 3) Standard;
- Applicable national or internationally recognized emission factors;
- Relevant electricity-grid emission factors;
- IPCC GWP values and applicable national factors.

ISO identifies ISO 14064-1:2018 as the organization-level standard for quantification and reporting of GHG emissions and removals. The GHG Protocol provides category-specific calculation guidance for Scope 3, including purchased goods and services, fuel- and energy-related activities, transportation, waste, business travel, employee commuting, use of sold products and end-of-life treatment.

6.2 Calculation Approach

The fundamental methodology for calculating GHG emissions is Activity Data × Emission Factor × Global Warming Potential (GWP). Electricity emissions are calculated using electricity consumption and the grid emission factor, while fuel emissions use fuel consumption and the applicable factor. Transport emissions consider distance, load or fuel consumption. Material emissions use purchased quantities and material-specific factors. Reliable supplier-specific primary data shall be prioritized over generic secondary data for improved accuracy and transparency.

6.3 Tools and Software

- Activity-data input sheets;
- Emission-factor library;
- Scope mapping;
- Automatic calculations;
- Consolidation sheet;
- Quality checks;
- Reconciliation controls;
- Version control;
- Management approval.

7. EMISSION SOURCES IDENTIFICATION

7.1 Direct Sources

Potential Scope 1 sources relevant to the manufacturing environment include:

- Diesel generators;
- Boilers or thermal systems, where applicable;
- Stationary fuel combustion;
- Company-controlled vehicles;
- Material-handling equipment using fossil fuels;
- Refrigerant leakage;
- Other controlled combustion sources.

7.2 Indirect Sources

Scope 2 includes purchased electricity and, where applicable, purchased steam, heat or cooling.

7.3 Value-Chain Sources

Relevant Scope 3 sources include:

- Purchased raw materials;
- Purchased chemicals and process materials;
- Capital goods;
- Fuel- and energy-related upstream activities;
- Inbound logistics;
- Waste generated in operations;
- Business travel;
- Employee commuting;
- Outbound logistics;
- Processing of sold products, if applicable;
- Use of sold products, where relevant;
- End-of-life treatment of sold products.

8. GHG SCOPE CLASSIFICATION

8.1 Scope 1 – Direct Emissions

The submitted inventory reports:

Scope 1 = 274.164 tCO_2e

Stationary Combustion

Stationary combustion may include diesel generator sets, boilers or other fuel-consuming equipment under SRF-TTBV operational control. The underlying fuel quantities were not included in the submitted one-page GHG data sheet. Therefore, the 274.164 tCO_2e total is retained as the reported Scope 1 value, but the source-level fuel reconciliation should be completed before independent verification.

Mobile Combustion

Company-controlled vehicles and fuel-consuming material-handling equipment should be assessed and included where operational control applies.

Fugitive Emissions

Refrigerants from air-conditioning, process cooling or refrigeration equipment should be tracked based on refrigerant type, quantity charged, quantity recovered and leakage assumptions.

Process Emissions

No separate process-emission quantity was provided in the submitted sheet. If the manufacturing process does not create material direct process GHG emissions, the category should be documented as not applicable. Otherwise, process-specific calculations should be added.

Scope 1 Gas-Wise Breakup

The final calculation workbook should provide:

Gas	Scope 1 tCO_2e	Status
CO_2	To be established from source calculations	Activity data required
CH_4	To be established from source calculations	Activity data required
N_2O	To be established from source calculations	Activity data required
Refrigerant gases	To be established from refrigerant records	Refrigerant data required
Total Scope 1	**274.164**	Reported value

8.2 Scope 2 – Indirect Energy Emissions

- Electricity purchased;
- Electricity generated internally;
- Renewable electricity;
- Open-access/green-power purchases, if applicable;
- Electricity exported, if applicable;
- Meter readings;
- Utility invoices;
- Renewable-energy certificates, if used;
- Applicable grid factor.

8.3 Scope 3 – Other Indirect Emissions

Scope 3 = 267,831.466 tCO_2e

The submitted data sheet separates this into:

Upstream = 267,760.986 tCO_2e

Downstream = 70.480 tCO_2e

This means approximately 98.18% of total organizational emissions are reported as upstream Scope 3 emissions, while downstream emissions account for approximately 0.03% of the total organizational footprint.

Purchased Raw Materials

This is potentially a major Scope 3 category for a technical-textiles manufacturer because purchased polymer/yarn, textile inputs, chemicals, packaging and other materials may carry significant embodied emissions. The final inventory should identify major purchased-material categories and use supplier-specific product-carbon data where available.

Waste Disposal

Waste emissions should include relevant treatment or disposal routes for textile waste, packaging waste, chemical-related waste and other operational waste, based on actual quantities and treatment methods.

Transportation and Logistics

Inbound transportation of materials and outbound dispatch of finished fabrics should be assessed using distance, mode, load and fuel/activity information.

Employee Commuting

Employee commuting may be calculated using annual employee surveys, representative travel patterns or other documented estimation methods.

Business Travel

Air, rail, road and other business travel should be calculated using travel records or approved expense/travel-management information.

Product Sold / Use of Sold Products

For technical fabrics, the direct use-phase emissions attributable to the fabric itself may be limited compared with emissions from manufacturing and purchased inputs. However, the applicability of GHG Protocol downstream categories must be assessed based on the actual customer use of the products.

End-of-Life Treatment

The end-of-life treatment of sold fabrics should be assessed using product composition, disposal routes and available market or customer information. The GHG Protocol identifies specific Scope 3 categories covering purchased goods and services, transportation, waste, business travel, commuting, processing/use of sold products and end-of-life treatment.

9. GHG DATA COLLECTION AND QUALITY

9.1 Data Sources and Collection Method

- Electricity invoices;
- Fuel purchase records;
- Meter readings;
- Production records;
- Refrigerant maintenance records;
- Procurement records;
- Supplier-specific GHG information;
- Waste manifests;
- Logistics records.

9.2 Accuracy, Completeness and Reliability

The current inventory should be classified as **moderate confidence pending source-data verification** because the submitted data sheet provides consolidated emissions but not the underlying activity data and emission-factor calculations.

9.3 Data Management Controls

SRF-TTBV should maintain:

- Data-owner responsibility;
- Source-document retention;
- Calculation-workbook version control;
- Emission-factor approval;
- Monthly reconciliation;
- Year-end management review;
- Change-control procedures;
- Evidence retention;
- Independent verification where required.

10. EMISSION FACTORS

Emission factors should be selected according to the source and reporting requirement.

Potential reference sources include:

- IPCC Guidelines;
- GHG Protocol calculation guidance;
- Government/Indian electricity-grid factors;
- Central Electricity Authority publications where applicable;
- UK DEFRA factors for relevant international transport/travel calculations;
- Supplier-specific emission factors;
- Recognized LCA databases;
- National fuel factors.

Emission factors should be recorded with:

- Source;
- Publication year;
- Factor value;
- Unit;
- GWP basis;
- Geography;
- Scope/category;
- Date accessed;
- Applicability justification.

11. CALCULATION RESULTS

11.1 Total GHG Emissions

2025 Inventory

Scope	Emissions (tCO_2e)	% of Total
Scope 1	274.164	0.10%
Scope 2	4,627.508	1.70%
Scope 3	267,831.466	98.20%
Total	**272,733.138**	**100.00%**

Scope 3 Split

Scope 3 Direction	tCO_2e	% of Scope 3
Upstream	267,760.986	99.97%
Downstream	70.480	0.03%
Total Scope 3	**267,831.466**	**100.00%**

11.2 Emission Breakdown by Source

Scope 3 → 98.20%
Scope 2 → 1.70%
Scope 1 → 0.10%

The largest reported category is therefore Scope 3, followed by Scope 2 and Scope 1.

A category-level Scope 3 chart should be produced after the detailed Scope 3 calculation sheet is obtained.

11.3 Emission Intensity Indicators

The submitted data sheet does not contain employee count, production quantity, revenue or production area. Therefore, numerical intensity indicators cannot be calculated without introducing unsupported data.

The following indicators should be established in the controlled inventory:

GHG intensity per employee

= Total 758 tCO_2e ÷ Average number of employees

GHG intensity per tonne of production

= Total tCO_2e ÷ Total production tonnes

GHG intensity per tonne of finished fabric

= Total tCO_2e ÷ Finished fabric production tonnes

Revenue intensity

= Total tCO_2e ÷ Revenue

For future reporting, production-based intensity is particularly useful because it allows carbon performance to be evaluated against manufacturing output.

12. BASE YEAR AND TREND ANALYSIS

12.1 Base-Year Selection

Calendar year **2025** may be adopted as the initial formal organizational inventory year for this reporting boundary because it is the year for which the present consolidated data have been supplied. However, if SRF-TTBV already maintains a verified earlier inventory, that earlier year should be evaluated as the preferred base year.

12.2 Historical Comparison

Future reporting should present:

Year	Scope 1	Scope 2	Scope 3	Total
2025	274.164	4,627.508	267,831.466	272,733.138
2026	To be reported	To be reported	To be reported	To be reported
2027	To be reported	To be reported	To be reported	To be reported

12.3 Adjustments for Organizational Changes

- Acquisition or divestment;
- Facility closure or addition;
- Major outsourcing/insourcing;
- Significant boundary change;
- Material methodological change;
- Discovery of material inventory errors.

The recalculation policy should be documented before applying any restatement.

13. UNCERTAINTY ASSESSMENT

13.1 Sources of Uncertainty

- Missing source-level activity data;
- Unknown emission-factor selection for some categories;
- Potential estimation within Scope 3;
- Lack of detailed supplier-specific information;
- Transportation assumptions;
- Waste-treatment assumptions;
- Potential gaps in refrigerant records;
- Lack of historical comparison data.

13.2 Estimation Method

For each material source, SRF-TTBV should evaluate uncertainty based on:

- Metering quality;
- Invoice accuracy;
- Data completeness;
- Sampling method;
- Estimation assumptions;
- Emission-factor uncertainty;
- Supplier data quality.

A quantitative uncertainty calculation should be completed once the underlying activity data are available.

13.3 Confidence Level

Overall preliminary confidence: Moderate.

The consolidated values are internally arithmetically consistent, but the underlying calculation evidence was not included in the supplied one-page data sheet. This classification should be upgraded following source-document review and reconciliation.

14. DATA QUALITY ASSESSMENT

Data Element	Current Assessment	Required Improvement
Scope 1 total	Good – consolidated value supplied	Verify fuel/refrigerant records
Scope 2 total	Good – consolidated value supplied	Reconcile electricity invoices/meters
Scope 3 total	Moderate	Obtain category-wise calculations
Upstream Scope 3	Moderate	Validate purchased goods/logistics data
Downstream Scope 3	Moderate	Validate category calculations
Emission factors	Not provided	Attach factor register
Gas-wise Scope 1	Not available	Complete source-level calculation
Production intensity	Not available	Add production data
Employee intensity	Not available	Add average employee data
Historical trend	Not available	Establish previous-year inventory

15. GHG REDUCTION INITIATIVES

15.1 Energy Efficiency

- High-efficiency motors;
- Variable-frequency drives;
- Compressor optimization;
- Leak reduction;
- Efficient lighting;
- Preventive maintenance;
- Energy monitoring;
- Process optimization;
- Reduction of idle running;
- Equipment efficiency benchmarking.

15.2 Renewable Energy

Purchased electricity is the largest reported Scope 1/2 source. Accordingly, renewable-electricity opportunities should be assessed through:

- Rooftop solar;
- Captive renewable power;
- Open-access renewable electricity;
- Renewable-energy contracts;
- Other compliant renewable-energy mechanisms.

Any renewable-energy claim must be supported by appropriate contractual and environmental-attribute documentation.

15.3 Materials and Scope 3 Reduction

Because Scope 3 dominates the current inventory, SRF-TTBV should prioritize:

- Supplier carbon-data collection;
- Low-carbon raw-material sourcing;
- Recycled-content materials where technically appropriate;
- Material-yield improvement;
- Process scrap reduction;
- Packaging optimization;
- Supplier engagement;
- Supplier-specific product-carbon footprints;
- Life-cycle assessment for high-impact products.

15.4 Logistics

Potential actions include:

- Shipment consolidation;
- Improved truck utilization;
- Route optimization;
- Modal shift where practical;
- Reduced empty-return movements;
- Lower-carbon logistics providers;
- Greater use of shipment-level transport data.

15.6 Future Sustainability Goals

- Establish verified Scope 3 category inventory;
- Improve activity-data completeness;
- Develop monthly energy dashboard;
- Establish renewable-energy baseline;
- Establish production-based GHG intensity.

16. GOVERNANCE, MONITORING AND REPORTING

GHG governance shall operate through clearly assigned responsibilities. The Business Head/Unit Head provides oversight and approves GHG objectives. The ESG Team coordinates methodology, consolidation, reporting, and target tracking. Manufacturing maintains energy, fuel, equipment, and process records. PPC/MLT provides production and material-flow data. Procurement collects purchased-material quantities and supplier emissions information. Finance provides invoice records and financial cross-checks. Logistics maintains transportation and dispatch data. The ESG Team shall serve as the primary ESG Reporting Contact, coordinating data submissions, verification, management reporting, stakeholder communication, and timely resolution of GHG reporting queries.

17. CONCLUSIONS

For calendar year 2025, SRF-TTBV reported Scope 1 emissions of 274.164 tCO_2e, Scope 2 of 4,627.508 tCO_2e, and Scope 3 of 267,831.466 tCO_2e, totaling 272,733.138 tCO_2e. Scope 3 represents approximately 98.20% of the reported footprint. Key progress includes establishing a consolidated three-scope inventory. Priorities include detailed Scope 3 category calculations, approved emission factors, supplier-specific data, improved logistics and refrigerant records, monthly Scope 1 and 2 monitoring, production-based intensity indicators, and finance reconciliation. SRF-TTBV should conduct annual internal reviews, assess third-party verification, establish measurable reduction targets, and monitor performance against approved targets annually.

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