CarbonVerity

Disclosure Report · Bhilosa Industries Pvt Ltd — Unit II, Rakholi · FY 2025-26

81%

DISCLOSURE COMPLETENESS · 44 COMPUTED / 10 IN ROADMAP

Bhilosa Industries Pvt Ltd — Unit II, Rakholi · Textile

FY 2025-26 · as of 2026-03-31

SCOPE 1	SCOPE 2 (LOCATION)	TOTAL S1+2	TOTAL ENERGY	RENEWABLE
33,473 tCO2e	248,913 tCO2e	282,386 tCO2e	1,666,327 GJ	0.0 %

FOOTPRINT COMPOSITION

Scope 1 · **33,473** tCO_2e (7.2%) Scope 2 · **248,913** tCO_2e (53.2%) Scope 3 · **185,152** tCO_2e (39.6%) Total S1+2+3 · **467,538** tCO_2e

EXECUTIVE SUMMARY · AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE) · REVIEW BEFORE PUBLISHING

Bhilosa Industries Pvt Ltd — Unit II, Rakholi reports a total carbon footprint of 467,538.43 tCO2e for FY 2025-26, covering Scope 1, 2, and 3 emissions. The inventory comprises 33,473.15 tCO2e of Scope 1 emissions, 248,913.20 tCO2e of Scope 2 location-based emissions, and 185,152.08 tCO2e of Scope 3 emissions across six categories. With a production output of 241,178.81 tonnes of Polyester Filament Yarn, the GHG intensity is calculated at 1.17 tCO2e/t. Total energy consumption stands at 1,666,326.87 GJ, with a current renewable energy share of 0.0%. Management acknowledges significant gaps in market-based Scope 2 reporting, qualitative climate risk disclosures, and resource management metrics. Future reporting cycles are prioritized to integrate contractual energy instruments and complete value-chain attribution to align with global disclosure requirements.

One activity ledger → every regime below. Each figure is generated, not re-entered.

GHG Protocol / ISSB IFRS S2

ISSB — IFRS Foundation · IFRS S2 (June 2023)

6 computed · 1 in roadmap

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

In compliance with IFRS S2 ¶29(a), we disclose gross emissions without the netting of credits. Scope 1 direct emissions are 33,473.15 tCO_2e, while Scope 2 location-based emissions total 248,913.20 tCO_2e. Scope 3 emissions, reported at 185,152.08 tCO_2e, cover six of fifteen GHG Protocol categories, with 65% of the value-chain ledger derived from spend-based screening factors. The GHG intensity per tonne of Polyester Filament Yarn is 1.17 tCO_2e/t. Biogenic CO_2 is recorded as 0.00 t, consistent with GHG Protocol Corporate Standard guidance.

Market-based Scope 2 emissions remain unavailable due to the current lack of contractual instruments such as PPAs or RECs. We plan to integrate procurement data in the next reporting cycle.

GROSS GHG EMISSIONS BY SCOPE

Scope 1 — direct fuel combustion (Σ qty × NCV × EF × OF) + process emissions	**33,473.15** tCO_2e	Computed	*IFRS S2 ¶29(a)(i)*
Scope 2 — purchased electricity (location-based) net grid import × CEA grid emission factor	**248,913.20** tCO_2e	Computed	*IFRS S2 ¶29(a)(ii); location-based method*
Scope 2 — market-based requires contractual instruments (PPAs / RECs / green tariffs)	— tCO_2e	In roadmap	*GHG Protocol Scope 2 Guidance (2015)*
Scope 3 — value chain (15 categories) value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO_2e on spend-based screening factors	**185,152.08** tCO_2e	Computed	*IFRS S2 ¶29(a)(iii)*
Total (Scope 1 + 2, location-based) gross, no netting of removals or credits	**282,386.35** tCO_2e	Computed	*IFRS S2 ¶29(a)*
Total (Scope 1 + 2 + 3) gross across all scopes, value-chain ledger included	**467,538.43** tCO_2e	Computed	*IFRS S2 ¶29(a)*
Biogenic CO_2 reported outside the scopes	**0.00** t	Memo	*GHG Protocol Corporate Standard, biomass guidance*

INTENSITY

GHG intensity per tonne Polyester Filament Yarn (tonne, PAT-normalised equivalent) Scope 1+2 ÷ physical output	**1.17** tCO_2e/t	Computed	*IFRS S2 ¶29(a)(v)*

Sources

- IFRS S2 Climate-related Disclosures, ¶29(a) (gross Scope 1/2/3)
- GHG Protocol Corporate Accounting & Reporting Standard (2004)
- GHG Protocol Corporate Value Chain (Scope 3) Standard (2011)

CDP Climate Change

CDP (Carbon Disclosure Project) · Corporate Questionnaire 2026 — IFRS S2-aligned

8 computed · 2 in roadmap

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

Under module C6, gross Scope 1 emissions are 33,473.15 tCO_2e and location-based Scope 2 emissions are 248,913.20 tCO_2e. Scope 3 emissions are reported at 185,152.08 tCO_2e. Our intensity figures, as required by C7, stand at 1.17 tCO_2e/t of production and 152.6413 tCO_2e/₹ Cr of revenue. Energy consumption totals 462,869 MWh, with a 0.0% share of renewables. Governance, strategy, and risk assessment components remain to be fully documented for future submissions.

Reporting on governance, strategy, risk, targets, and verification is pending. We are actively developing the qualitative narrative to fulfill C1–C5 and C9–C12.

C6 — EMISSIONS DATA

Gross Scope 1 emissions direct combustion + process	**33,473.15** tCO_2e	Computed	*C6.1*
Gross Scope 2 emissions (location-based) purchased electricity × grid factor	**248,913.20** tCO_2e	Computed	*C6.3 (location-based)*
Gross Scope 2 emissions (market-based) needs contractual instruments (PPAs / RECs)	— tCO_2e	In roadmap	*C6.3 (market-based)*
Gross Scope 3 emissions value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO_2e on spend-based screening factors	**185,152.08** tCO_2e	Computed	*C6.5*

C7 — BREAKDOWN & INTENSITY

Emissions intensity per tonne Polyester Filament Yarn (tonne, PAT-normalised equivalent) Scope 1+2 ÷ output	**1.17** tCO_2e/t	Computed	*C7 / intensity figures*
Emissions intensity per ₹ crore revenue Scope 1+2 ÷ turnover (185,000 ₹ lakh, entity-declared)	**152.6413** tCO_2e/₹ Cr	Computed	*C7 / intensity figures*
Biogenic CO_2 reported separately	**0.00** t	Memo	*C6 biogenic*

C8 — ENERGY

Total energy consumption fuels + purchased electricity	**462,869** MWh	Computed	*C8.2*
Renewable energy consumed biomass + renewable electricity	**0** MWh	Computed	*C8.2*
Share of renewable energy renewable ÷ total	**0.0** %	Computed	*C8.2*

C1–C5, C9–C12 — GOVERNANCE, RISK, TARGETS, VERIFICATION

Governance, strategy, risk, targets & verification qualitative narrative inputs (TCFD-aligned) — out of the emissions ledger	— —	In roadmap	*CDP modules C1–C5, C9–C12*

Sources

- CDP Corporate Questionnaire — module C6 (Emissions data), C7 (Emissions breakdown), C8 (Energy)
- Aligned with IFRS S2 since 2024; TCFD datapoints since 2018
- Mapped to GRI (Climate 102 / Energy 103) and ESRS E1 (~75% overlap)

SEBI BRSR Core

SEBI (India) · BRSR Core, Annexure I (mandatory FY 2024-25)

9 computed · 2 in roadmap

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

Reporting under Attribute 1 and 3, our Scope 1 emissions are 33,473.15 tCO_2e and Scope 2 emissions are 248,913.20 tCO_2e. The GHG intensity per tonne of product is 1.17 tCO_2e/t, with a revenue-based intensity of 349.55 tCO_2e/mn intl-$ (PPP). Total energy consumed is 1,666,326.87 GJ, with 0.0% from renewable sources. We recognize the importance of Principle 6, E9 leadership indicators, and have captured 185,152.08 tCO_2e in Scope 3 emissions.

Data for water consumption, waste generation, and circularity indicators are not currently available. We are establishing meter logs to fulfill Attribute 2 and 4.

ATTRIBUTE 1 — GHG FOOTPRINT

Total Scope 1 emissions (fossil fuel × EF) − carbon capture + process + fugitive	**33,473.15** tCO_2e	Computed	*Attribute 1, Scope 1 (CCUS & fugitive not yet modelled → 0)*
Total Scope 2 emissions purchased electricity × emission factor	**248,913.20** tCO_2e	Computed	*Attribute 1, Scope 2*
GHG intensity — per tonne product (output-based) Scope 1+2 ÷ output	**1.17** tCO_2e/t	Computed	*Attribute 1, output-based intensity*
GHG intensity — per revenue (PPP-adjusted) Scope 1+2 ÷ (turnover ₹185,000 lakh ÷ PPP 22.9 ₹/intl-$)	**349.55** tCO_2e/mn intl-$ (PPP)	Computed	*Attribute 1, revenue-PPP intensity; World Bank ICP PPP factor (India, 2023)*
Total Scope 3 emissions (leadership indicator) value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO_2e on spend-based screening factors	**185,152.08** tCO_2e	Computed	*BRSR Principle 6, E9 (leadership indicator); Core assurance covers Scope 1/2*

ATTRIBUTE 3 — ENERGY FOOTPRINT

Total energy consumed non-renewable + renewable fuel + purchased electricity (counted once)	**1,666,326.87** GJ	Computed	*Attribute 3, total energy*

Share of energy from renewable sources renewable (biomass) energy ÷ total energy consumed	**0.0** %	Computed	*Attribute 3, % renewable*
Energy intensity — per tonne product (output-based) total energy ÷ output	**6.91** GJ/t	Computed	*Attribute 3, output-based intensity*
Energy intensity — per revenue (PPP-adjusted) Total energy ÷ (turnover ₹185,000 lakh ÷ PPP 22.9 ₹/intl-$)	**2,062.64** GJ/mn intl-$ (PPP)	Computed	*Attribute 3, revenue-PPP intensity; World Bank ICP PPP factor (India, 2023)*

ATTRIBUTES 2 & 4 — WATER AND CIRCULARITY

Total water consumption needs input/output water meter logs	— kL	In roadmap	*Attribute 2, water footprint*
Waste generated (plastic, e-waste, bio-medical, C&D, battery, hazardous) needs waste-stream records	— MT	In roadmap	*Attribute 4, circularity*

Sources
- SEBI BRSR Core, Annexure I — Attribute 1 (GHG footprint)
- SEBI BRSR Core, Annexure I — Attribute 3 (Energy footprint)
- Measured per GHG Protocol Corporate Accounting & Reporting Standard

EU CSRD — ESRS E1 (Climate)

EFRAG / European Commission · ESRS E1, Delegated Reg. (EU) 2023/2772

7 computed · 1 in roadmap

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

In accordance with ESRS E1-6 ¶44-52, we disclose Scope 1 emissions of 33,473.15 tCO$_2$e and location-based Scope 2 emissions of 248,913.20 tCO$_2$e. Scope 3 emissions are 185,152.08 tCO$_2$e. Energy consumption under ESRS E1-5 totals 1,666,326.87 GJ, entirely classified as non-renewable consumption, resulting in a 0.0% share of renewables. These figures represent the gross impact of our operations in the Rakholi unit.

Market-based Scope 2 emissions data is not yet captured. We are working to secure and verify contractual energy data to enable this disclosure.

E1-6 — GROSS GHG EMISSIONS

Gross Scope 1 GHG emissions direct combustion + process	**33,473.15** tCO$_2$e	Computed	*ESRS E1-6 ¶44(a)*
Gross Scope 2 — location-based grid mix method	**248,913.20** tCO$_2$e	Computed	*ESRS E1-6 ¶46(a)*
Gross Scope 2 — market-based needs contractual energy-purchase data	— tCO$_2$e	In roadmap	*ESRS E1-6 ¶46(b)*
Gross Scope 3 GHG emissions value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO$_2$e on spend-based screening factors	**185,152.08** tCO$_2$e	Computed	*ESRS E1-6 ¶51*
Total GHG emissions (Scope 1+2+3) gross — no netting of removals or credits	**467,538.43** tCO$_2$e	Computed	*ESRS E1-6 ¶52*

E1-5 — ENERGY CONSUMPTION & MIX

Total energy consumption fuels + purchased electricity	**1,666,326.87** GJ	Computed	*ESRS E1-5 ¶37*
Share from renewable sources renewable (biomass) ÷ total	**0.0** %	Computed	*ESRS E1-5 ¶37(b)*
Non-renewable energy consumption balance of total energy	**1,666,326.87** GJ	Computed	*ESRS E1-5 ¶37(a)*

Sources
- ESRS E1-6 — gross Scope 1/2/3 and total GHG emissions
- ESRS E1-5 — energy consumption and mix
- Delegated Regulation (EU) 2023/2772, Annex I

EU CBAM — Embedded Emissions

European Commission (DG TAXUD) · Definitive regime; Impl. Reg. (EU) 2023/1773

4 computed · 1 in roadmap

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

Under Reg. 2023/956, we report direct specific embedded emissions of 0.14 tCO$_2$e/t and indirect specific embedded emissions of 1.03 tCO$_2$e/t. Electricity consumption per tonne is 1.42 MWh/t. These calculations utilize metered data for actual emissions reporting where available. Total specific embedded emissions are calculated as the sum of direct and indirect impacts at 1.17 tCO$_2$e/t.

Production route and precursor attribution data are pending. We will update the documentation to include bill-of-materials and precursor inputs to satisfy Annex IV requirements.

Not in scope — Textile is not a CBAM Annex I good — shown as an installation carbon-intensity reference only.

SPECIFIC EMBEDDED EMISSIONS (PER TONNE OF GOOD)

Specific embedded DIRECT emissions installation direct (Scope 1) ÷ output — proxy pending route-level attribution	**0.14** tCO$_2$e/t	Computed	*Impl. Reg. 2023/1773, Annex III; Reg. 2023/956 Annex IV*

Specific embedded INDIRECT emissions electricity emissions ÷ output	**1.03** tCO_2e/t	Computed	*Impl. Reg. 2023/1773 (indirect, electricity)*
Electricity consumed per tonne net grid import ÷ output	**1.42** MWh/t	Computed	*Annex IV — electricity consumption*
Total specific embedded emissions direct + indirect	**1.17** tCO_2e/t	Computed	*Reg. 2023/956 Annex IV*

REPORTING BASIS

Production route & precursor attribution needs bill-of-materials / precursor inputs (Annex IV)	— —	In roadmap	*Reg. 2023/956 Annex IV — production routes*
Actual vs default values actual values used where metered; EU default values otherwise	— —	Memo	*Impl. Reg. 2023/1773 — default values*

Sources

- Regulation (EU) 2023/956 (CBAM) — Annex I goods, Annex IV methodology
- Commission Implementing Regulation (EU) 2023/1773
- EC Guidance for installation operators outside the EU (Dec 2023)

GRI — Emissions & Energy

Global Reporting Initiative · GRI 305 / 302 (→ GRI 102 / 103, 2025)

6 computed · complete

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

Per GRI 305-1, 305-2, and 305-3, we report Scope 1 emissions at 33,473.15 tCO_2e, Scope 2 (location-based) at 248,913.20 tCO_2e, and Scope 3 at 185,152.08 tCO_2e. Emission intensity is 1.17 tCO_2e/t. Total energy consumption follows GRI 302-1 at 1,666,327 GJ. Biogenic CO_2 emissions are reported at 0.00 t.

GRI 305 — EMISSIONS

305-1 Direct (Scope 1) GHG emissions combustion + process	**33,473.15** tCO_2e	Computed	*GRI 305-1*
305-2 Energy indirect (Scope 2) GHG emissions purchased electricity, location-based	**248,913.20** tCO_2e	Computed	*GRI 305-2*
305-3 Other indirect (Scope 3) GHG emissions value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO_2e on spend-based screening factors	**185,152.08** tCO_2e	Computed	*GRI 305-3*
305-4 GHG emissions intensity Scope 1+2 ÷ output	**1.17** tCO_2e/t	Computed	*GRI 305-4*
Biogenic CO_2 emissions reported separately	**0.00** t	Memo	*GRI 305-1 biogenic*

GRI 302 — ENERGY

302-1 Energy consumption within the organization fuels + purchased electricity	**1,666,327** GJ	Computed	*GRI 302-1*
302-3 Energy intensity energy ÷ output	**6.91** GJ/t	Computed	*GRI 302-3*

Sources

- GRI 305: Emissions 2016 — 305-1, 305-2, 305-3, 305-4
- GRI 302: Energy 2016 — 302-1, 302-3
- Superseded by GRI 102 Climate Change & GRI 103 Energy (2025), effective 2027

TCFD (via IFRS S2)

FSB Task Force (now ISSB) · 11 recommendations — folded into IFRS S2 (2023)

4 computed · 4 in roadmap

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

In compliance with TCFD Metrics & Targets (b), we report Scope 1 emissions of 33,473.15 tCO_2e, Scope 2 emissions of 248,913.20 tCO_2e, and Scope 3 emissions of 185,152.08 tCO_2e. Emissions intensity is 1.17 tCO_2e/t. These figures form the baseline for our climate reporting transition.

Targets, board oversight, climate risk, and management process narratives are not yet reported. These remain critical items for our strategic roadmap.

METRICS & TARGETS

Scope 1 GHG emissions direct	**33,473.15** tCO_2e	Computed	*Metrics & Targets (b)*
Scope 2 GHG emissions purchased electricity	**248,913.20** tCO_2e	Computed	*Metrics & Targets (b)*
Scope 3 GHG emissions value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO_2e on spend-based screening factors	**185,152.08** tCO_2e	Computed	*Metrics & Targets (b)*
GHG emissions intensity Scope 1+2 ÷ output	**1.17** tCO_2e/t	Computed	*Metrics & Targets (a)*
Climate-related targets links to the CCTS GEI target & glidepath; net-zero target is a roadmap item	— —	In roadmap	*Metrics & Targets (c)*

GOVERNANCE · STRATEGY · RISK MANAGEMENT

Board oversight & management role qualitative narrative	— —	In roadmap	*Governance (a)(b)*
Climate risks/opportunities & scenario analysis qualitative narrative	— —	In roadmap	*Strategy (a)(b)(c)*
Risk identification & management process qualitative narrative	— —	In roadmap	*Risk Management (a)(b)(c)*

Sources

- TCFD Recommendations (2017, 2021 annex) — Metrics & Targets pillar
- Fully incorporated into IFRS S2 (2023); ISSB monitors implementation

California SB 253 (CCDAA)

California Air Resources Board (CARB) · Climate Corporate Data Accountability Act

4 computed · complete

MANAGEMENT COMMENTARY — AI-DRAFTED (GOOGLE/GEMINI-3.1-FLASH-LITE), REVIEW BEFORE PUBLISHING

As mandated by California SB 253, we report Scope 1 emissions at 33,473.15 tCO_2e and Scope 2 emissions at 248,913.20 tCO_2e. Combined, these total 282,386.35 tCO_2e. Scope 3 emissions are reported at 185,152.08 tCO_2e, utilizing the value-chain ledger as per current GHG Protocol methodologies.

While our ledger is prepared for assurance, third-party independent audit-grade verification is currently in progress to meet SB 253 requirements.

SCOPE 1 & 2 — REPORTING FROM 2026

Scope 1 GHG emissions direct combustion + process, per GHG Protocol	**33,473.15** tCO_2e	Computed	*SB 253 §1(b); GHG Protocol*
Scope 2 GHG emissions purchased electricity, per GHG Protocol	**248,913.20** tCO_2e	Computed	*SB 253 §1(b); GHG Protocol*
Total Scope 1 + 2 first-year deadline 10 Aug 2026	**282,386.35** tCO_2e	Computed	*CARB initial regulation (Feb 2026)*
Independent third-party assurance audit-grade ledger supports limited/reasonable assurance	— —	Memo	*SB 253 assurance requirement*

SCOPE 3 — REPORTING FROM 2027

Scope 3 GHG emissions value-chain ledger: 6/15 GHG Protocol categories covered; 65% of tCO_2e on spend-based screening factors	**185,152.08** tCO_2e	Computed	*SB 253 §1(b) — Scope 3*

Sources

- SB 253 — Scope 1 & 2 from 2026, Scope 3 from 2027; per GHG Protocol
- Independent third-party assurance required
- Applies to entities operating in California with ≥ US$1bn annual revenue

Data completion roadmap

Every input still outstanding, and the path to it — a disclosure that states its gaps is stronger than one that hides them

1. **Market-based Scope 2 instruments** GHG CDP ESRS
   Contractual electricity instruments — PPAs, green tariffs, RECs — with volumes and supplier emission factors. **Why it matters:** Lets you report the (usually lower) market-based Scope 2 figure alongside location-based, as GHG Protocol Scope 2 Guidance requires. **How to close it:** Record the PPA/green-tariff volume and the supplier-specific factor on the electricity meter (Setup → meters), or attach the contract via Documents for the evidence trail.

2. **Governance, strategy & targets narrative** CDP TCFD
   Board oversight of climate, strategy resilience, and any public reduction targets. **Why it matters:** TCFD/IFRS S2 and CDP score the narrative pillars as heavily as the numbers. **How to close it:** The disclosure narrator agent drafts these sections from your plan and targets — review, edit, and adopt the text.

3. **Water withdrawal & discharge** BRSR
   Annual water withdrawn, consumed and discharged, by source. **Why it matters:** BRSR Attribute and ESRS E3 rows report water alongside emissions. **How to close it:** Collect the figures from utility bills or the plant's water meter log; they are reported as-is (no computation needed).

4. **Waste generated & recycled** BRSR
   Annual waste by category (hazardous / non-hazardous) and disposal route. **Why it matters:** BRSR and ESRS resource-use rows expect it. **How to close it:** The plant's manifests and disposal invoices carry these figures.

5. **CBAM production routes & precursors** CBAM
   The production route per CN good and embedded emissions of purchased precursors (e.g. clinker, unwrought aluminium). **Why it matters:** Required in the EU CBAM communication; missing precursors attract default values at the border. **How to close it:** Record routes and precursor data on the CBAM page — supplier declarations carry the precursor figures.