CREATIVE SYNERGIES GROUP
Delivering Digital Innovation

CARBON FOOTPRINT REPORT

April 2025 – Mar 2026



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INTRODUCTION

Creative Synergies Consulting India Pvt. Ltd. is pleased to present its Carbon Footprint Report for FY 2025–26.

This report has been prepared with reference to the guidelines and emission factors published by the Central Electricity Authority (CEA), Intergovernmental Panel on Climate Change (IPCC), Greenhouse Gas Protocol (GHG Protocol) and United States Environmental Protection Agency (US EPA).

The report covers the significant emission sources identified for FY 2025–26, including direct emissions from CREATIVE-owned or controlled sources (Scope 1) and indirect emissions associated with purchased electricity (Scope 2). It also includes selected Scope 3 indirect emissions, based on the availability and reliability of relevant data.

In accordance with the GHG Protocol, Scope 1 and Scope 2 emissions are included as part of the core reporting requirements, while Scope 3 emissions are generally reported based on their relevance and the availability of reliable data. Accordingly, CREATIVE has included as many relevant Scope 3 emission sources as reasonably possible for which reliable data was available.



COMPANY DESCRIPTION

CREATIVE is a dynamic, trusted global technology company providing excellence in Engineering and Digitalization services to customers in the United States, Europe, Middle East, Japan and India regions. Our expertise lies in empowering customers to craft and execute strategy for Engineering Design and IT Services. Our engagement models are spread across 3 categories (Fixed Bid, Full-Time Engineer, Time And Material).

CREATIVE delivers excellence in the areas of:

- Digital Product Engineering
- Digital Plant Engineering
- Digital Manufacturing Engineering
- Intelligent Connected Products
- Digital Technologies
- Product Support Services

CREATIVE's phenomenal success and unparalleled growth are a direct consequence of our 'Can Do' culture. Our global team of dedicated professionals with unrivalled technical knowledge and a drive for outstanding delivery continually focuses on helping customers significantly exceed their performance targets.

We are uniquely qualified to partner with our customers to create the future together by embracing Digital Engineering innovation and NextGen technologies.

Each Business Unit / Service line is under the authority of a Business Unit Head who is responsible for strategic, administrative and operational decisions within the unit. The functional authority exercises over proceedings, the nature and scope of work committed and

the requirement planning for project execution, project infrastructure, competency mapping and business response.

CREATIVE has been into core Product Design and Development Services for over a decade now. We have gained deep domain expertise and developed robust design methodologies which help us to deliver innovative, end-to-end solutions. Following are the few areas of expertise.

Digital Product and Process Engineering Services encompasses Design & Development, Detail Engineering, Maintenance Support and customized solutions for **following industries:**

- Automotive
- Heavy Engineering
- Manufacturing Engineering
- Plant Engineering
- Application Software
- Embedded Systems



We, at CREATIVE, are highly committed to providing high quality, consistent and dependable engineering software solutions. Certified for ISO 9001:2015, AS 9100:2016 and TISAX Cybersecurity.

CREATIVE ensures strict adherence to industry standards for quality and compliance. This forms the core of our Quality Policy, which dictates our work ethics, process-centric approach, attention to detail, meeting commitments and result-oriented services.

CREATIVE has a CSR (Corporate Social Responsibility) policy in place. Our CSR activities are spread across three categories namely Environmental, Social and Governance.

Corporate Sustainability Policy

ORGANIZATIONAL BOUNDARIES

CREATIVE has chosen to use the “Operational Control Approach” for the purposes of consolidating and reporting GHG emissions. The reason for choosing this approach is:

Operational Control Approach Definition: When the organization accounts for **100% of the GHG emissions from operations over which it has operational control,** regardless of whether the organization owns the facility or equipment.

Operational control means that the company has the **authority to introduce and implement operating policies, procedures and practices** at the operation. Therefore, ownership of an asset is not the deciding factor; rather, the key consideration is whether the organization controls its day-to-day operations.

- CREATIVE delivers **Design and Engineering & IT services,** without owning physical infrastructure
- Under most scenarios, CREATIVE will control the operations (e.g., IT infrastructure, office facility, engineering / IT) but not necessarily hold an equity stake in the facilities
- The **Operational Control** approach allows CREATIVE to report GHG emissions from operations where CREATIVE have **full authority to introduce and implement operating policies,** regardless of ownership share

Using this approach, this Carbon Footprint Report includes emissions from the following operations:

Facility Name	Facility Address
Creative Synergies Consulting India Pvt Ltd	Creative Synergies Consulting India Private Limited, 6th Floor, B-Block, Brigade Tech Park, Whitefield Road, Bangalore – 560 066, Karnataka, India

OPERATIONAL BOUNDARIES

Definition: Operational Boundaries requires choosing the scope of emissions that will be reported. There are three scopes of emissions that can be reported:

According to the GHG Protocol Corporate Reporting Standard, Scope 1 and Scope 2 emissions must be reported. Scope 3 emissions are voluntary.

CREATIVE has reported on all Scope 1 & 2 Emissions and Scope 3.

Scope 1:
Direct GHG Emissions from company owned or controlled assets

4.1 SCOPE 1 EMISSIONS

Diesel Generators - Backup generators for office buildings

Scope 2:
Indirect GHG Emissions from purchased electricity or steam

4.2 SCOPE 2 EMISSIONS

Purchased Electricity – Office lighting, computers, servers, HVAC, printers, pantry heaters

4.3 SCOPE 3 EMISSIONS

Waste Generated in Operations - Office waste (paper), e-waste recycling

Business Travel – Flights

Scope 3:
Other indirect GHG Emissions from the operation of the company

REPORTING PERIOD

The reporting period for this Carbon Footprint report is:
(Apr 2025 – Mar 2026)



BASE YEAR

Definition: A base year allows for like-to-like comparisons over time and allows tracking progress to a given target. In addition, a company may undergo significant structural changes such as mergers and divestments that will significantly alter a company's emissions profile making like-to-like comparisons difficult. In order to maintain consistency or a like-to-like comparison over time, recalculating base year and previous emissions may be required if a company undergoes significant structural changes. In order to determine when a recalculation is necessary, a company chooses a base year recalculation threshold. Base year and previous year emissions are not recalculated for organic growth and decline.

The base year of CREATIVE for the purposes of reporting Greenhouse Gas Emissions is **2025 – 2026.** The reason CREATIVE chose this year is that it marks the beginning of the company's formal sustainability reporting journey, aligning with recent internal ESG initiatives and data availability from improved operational tracking systems implemented during this period.



6.1 BASE YEAR RECALCULATION POLICY

Definition: The threshold number in a Base Year Recalculation Policy refers to the percentage change in emissions or business structure that would trigger a recalculation of the base year emissions data. This ensures consistency and comparability over time in greenhouse gas (GHG) reporting.

6.2 BASE YEAR SELECTION

We have selected FY 2025–2026 as our base year for GHG reporting. This year represents the start of our structured sustainability and emissions tracking efforts. It reflects a point when consistent data became available following the rollout of improved systems and processes across our operations.

6.3 RECALCULATION THRESHOLD

CREATIVE has chosen a base year recalculation threshold of 10%. A recalculation will be triggered if cumulative changes in emissions due to structural, methodological or boundary changes result in a variance of 10% or more in base year emissions.

6.4 TRIGGERS FOR BASE YEAR RECALCULATION

Recalculations may occur under the following circumstances:

- Structural changes such as mergers, acquisitions, divestitures or outsourcing/insourcing
- Changes in reporting boundaries (organizational or operational)
- Changes in emission calculation methodologies or improvements in data accuracy
- Discovery of significant errors in previously reported data

GROSS EMISSIONS REPORTING

The total emissions for CREATIVE in the reporting period of Apr'2025 – Mar'2026 are: **499,432.57 kg CO_2e Net Recycling Impact – (796.07) kg CO_2e**

Table 1: Total Emissions

SL. No	Scope	Emission Source	UOM	Quantity	Emission Factor	Total Emissions (kg CO_2e)
1	Scope 1 Direct Emissions	Generator (Diesel) – 725 KVA	Liters Of Diesel	6,343	2.68 kg CO_2e/L	16,998
2	Scope 2 Emissions (Indirect Emissions from Purchased Electricity)	Purchased Electricity consumption (GRID and Wheeled)	kWh	535,319	0.71 kg CO_2e/kWh	380,076
3	Scope 3 Emissions (Indirect Emissions)	Business Travel International Air Travel	Miles	411,178	Refer Table 4	69,101.59
4	Scope 3 Emissions (Indirect Emissions)	Business Travel Domestic Air Travel	Miles	213,691	Refer Table 4	30,783.78
5	Scope 3 Emissions (Indirect Emissions)	Waste Generated in Operations (Food, Plastic & Paper)	kg Of Waste	1,832	Refer Table 5	2,473.2
6	Scope 3 Emissions (Indirect Emissions)	Waste Generated in Operations (E-Waste Recycling)	kg Of Waste	577	Refer Table	(796.07)

7.1 EMISSIONS BY SCOPE

The total emissions broken down by Scope are as follows:

Scope 1 Emissions	Generator (Diesel) – 725 KVA

SL. No	Scope	Emission Source	UOM	Quantity	Emission Factor	Total Emissions (kg CO_2e)
1	Scope 1 Direct Emissions	Generator (Diesel) – 725 KVA	Liters Of Diesel	6,343	2.68 kg CO_2e/L	16,998

DG Emission Factor:

Diesel Oil Generator Emission Standard	2.68 kg/CO_2/L	https://www.ipccnggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_1_Ch1_Introduction.pdf

Table 1: Scope 1 Emissions - Generator (Diesel)

Month	Total DG Units	Total Diesel consumption	Unit / Diesel	5th & 6th Floor Total Diesel Units (CREATIVE Occupied)	Diesel Consumption In Liters (5th & 6th Floor)	Diesel Consumption Per Unit (L/kWh)	Total CO_2 Eq. Emission (kg) – DG UNIT (CO_2 Emissions (kg/kWh) = Fuel Consumed (Liters per kWh) × CO_2 Emission Factor) CO_2 Emission Factor - 2.68 kg Of CO_2 Per Liters Of Diesel Combusted (CREATIVE Occupied)
Apr-25	14,496	4,894	3.0	5,053	1,652	0.33	4,428
May-25	1,920	734	2.6	525	281	0.53	752
Jun-25	1,440	586	2.5	367	238	0.65	639
Jul-25	3,120	1,150	2.7	955	424	0.44	1,136
Aug-25	2,472	946	2.6	597	362	0.61	970
Sep-25	5,856	2,044	2.9	1,323	713	0.54	1,912
Oct-25	1,752	699	2.5	485	279	0.58	747
Nov-25	2,832	1,100	2.6	768	427	0.56	1,145
Dec-25	7,488	2,543	2.9	1,553	864	0.56	2,315
Jan-26	2,904	1,058	2.7	637	385	0.61	1,033
Feb-26	2,064	798	2.6	396	309	0.78	827
Mar-26	2,784	1,066	2.6	503	408	0.81	1,094
				DG Emission (2025-26)			**16,998**

DG Consumption Calculation for 5th Floor

5th Floor CREATIVE (Creative Synergy Solutions) - Utility Consumption BTP B Block: January 2026									
SL. No	Description	EB Units				DG Units			
		Raising Main (Office)	CA	HVAC	Grand Total	Raising Main (Office)	CA	HVAC	Grand Total
1	Total Units	14,617 Kwh	3,149 Kwh	3,968 Kwh	21,734 Kwh	206 Kwh	29 Kwh	56 Kwh	291 Kwh

DG Consumption Calculation for 6th Floor

6th Floor CREATIVE (Creative Synergy Solutions) - Utility Consumption BTP B Block: January 2026									
SL. No	Description	EB Units				DG Units			
		Raising Main (Office)	CA	HVAC	Grand Total	Raising Main (Office)	CA	HVAC	Grand Total
1	Total Units	15,350 Kwh	3,169 Kwh	7,977 Kwh	26,495 Kwh	205 Kwh	29 Kwh	113 Kwh	346 Kwh

Invoice for DG Consumption - 6th Floor

Aureya FM Services Pvt Ltd
[Formerly Known As WTC Trades & Projects Pvt Ltd]
Corporate Identity Number(CIN): U74900KA2010PTC056191
Registered Office: 4th Floor, WTC Brigade Gateway Dr.Rajkumar Road
Malleswaram
Bangalore - 560055, India

IRN no: b484ff9f6a42dd4442170b3b912c476632062be3ef6e0d219caa3c7b2b796c6c

Project: Brigade Tech Park
Unit No.: B 6th F 601 to 602 32500 sqft

Invoice No: KA8026912105
Date: 12.02.2026

TAX INVOICE

Billing Address:
Brigade Tech Park
A Unit of AUREYA FM SERVICES PVT LTD.
134/1-4,Pattandur Agrahara White field
Bangalore-560066

Bill To :
Creative Synergies Consulting India Pvt Ltd
Block B, .
Brigade Tech Park,134/1,134/2, Pattandur Agrahara Village,K.R Puram
Bangalore 560066
Karnataka India

PAN NO: AAACW9444R | **Party PAN no:** AAECC4141R
GST NO: 29AAACW9444R1ZB | **State Code:** 29 | **Party GST No: 29AAECC4141R1Z7** | **State Code:** 29
LUT NO: AD290225030531F/14.02.25 | **LUT Date:** 01.04.2025 - 31.03.2026
Reference No.: 0000053578
Lease Description:Creative Synergies Consulting India Pvt Ltd
Billing period: 01.01.2026 - 31.01.2026 | **PO Number: NA**

Sl No.	HSN/SAC Code	Description	Consumption	UnitPrc	UOM	Taxable Basis (in INR)	CGST Rate(%)	CGST Amount	SGST Rate(%)	SGST Amount
1	997221	Electricity (Floor)	26,495.3300	9.704500	KWH	257,124.00	9.00	23,141.16	9.00	23,141.16
2	997221	DG (Floor)	346.3400	33.051600	KWH	11,447.00	9.00	1,030.23	9.00	1,030.23
3	997221	DG Advoleram	0.0000	0.000000		1,030.00	9.00	92.70	9.00	92.70
4	997221	Water-Meter	182.3780	141.882400	KL	25,876.00	9.00	2,328.84	9.00	2,328.84

Invoice for DG Consumption - 5th Floor

Aureya FM Services Pvt Ltd
[Formerly Known As WTC Trades & Projects Pvt Ltd]
Corporate Identity Number(CIN): U74900KA2010PTC056191
Registered Office: 4th Floor, WTC Brigade Gateway Dr.Rajkumar Road
Malleswaram
Bangalore - 560055, India

IRN no: f19a97ca82ff45fd8ffe0def091d49c502c78241545b9f8dcee0807b357dacea

Project: Brigade Tech Park
Unit No.: B 5th FLR-32300 Sft

Invoice No: KA8026912104
Date: 12.02.2026

TAX INVOICE

Billing Address:
Brigade Tech Park
A Unit of AUREYA FM SERVICES PVT LTD.
134/1-4,Pattandur Agrahara White field
Bangalore-560066

Bill To :
Creative Synergies Consulting India Pvt Ltd
Block B, .
Brigade Tech Park,134/1,134/2, Pattandur Agrahara Village,K.R Puram
Bangalore 560066
Karnataka India

PAN NO: AAACW9444R | **Party PAN no:** AAECC4141R
GST NO: 29AAACW9444R1ZB | **State Code:** 29 | **Party GST No: 29AAECC4141R1Z7** | **State Code:** 29
LUT NO: AD290225030531F/14.02.25 | **LUT Date:** 01.04.2025 - 31.03.2026
Reference No.: 0000053577
Lease Description:Creative Synergies Consulting India Pvt Ltd
Billing period: 01.01.2026 - 31.01.2026 | **PO Number: NA**

Sl No.	HSN/SAC Code	Description	Consumption	UnitPrc	UOM	Taxable Basis (in INR)	CGST Rate(%)	CGST Amount	SGST Rate(%)	SGST Amount
1	997221	Electricity (Floor)	21,733.9000	9.704500	KWH	210,917.00	9.00	18,982.53	9.00	18,982.53
2	997221	DG (Floor)	290.5800	33.051600	KWH	9,604.00	9.00	864.36	9.00	864.36
3	997221	DG Advoleram	0.0000	0.000000		864.00	9.00	77.76	9.00	77.76
4	997221	Water-Meter	142.9180	141.882400	KL	20,278.00	9.00	1,825.02	9.00	1,825.02

Scope 2 Emissions

Purchased Electricity Consumption (GRID and Wheeled Energy)

SL. No	Scope	Emission Source	UOM	Quantity	Emission Factor	Total Emissions (kg CO_2e)
1	Scope 2 Emissions (Indirect Emissions from Purchased Electricity)	Electricity Consumption	kWh	535,319	0.7 kg CO_2e/kWh	380,076

Purchased Electricity Emission Factor

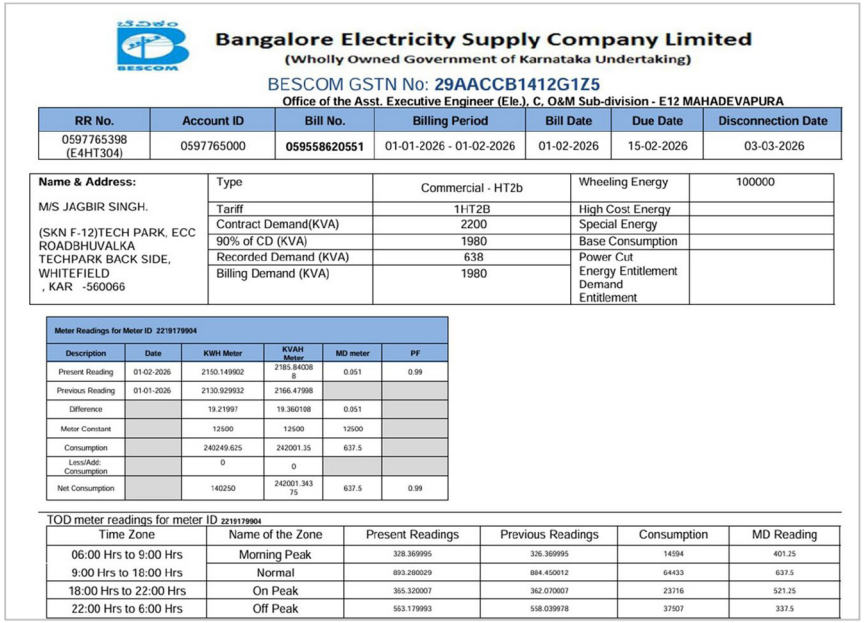
GRID Unit	0.71 kg/kwh - Annexure - I	CDM - CO2 Baseline Database - Central Electricity Authority
Wheeled Energy	ZERO kg/Kwh	NA

Table 2: Scope 2 Emissions (GRID and Wheeled Energy)

Month	EB Total Building Units	Wheeling Total Building Units	EB / Wheeling Units	5th & 6th Total Units (CREATIVE Occupied)	5th & 6th Grid Units (CREATIVE Occupied)	CO_2 Eq. (kg/kwh) - Grid Unit (Annexure 1 - Page 21)	Total CO_2 Eq. Emission (kg) - Grid Units	5th & 6th - Wheeled Units (CREATIVE Occupied)	CO_2 Eq. (kg/kwh) - Wheeled Unit	Total CO_2 Eq. Emission (kg) - Wheeled Unit (CREATIVE Occupied)
Apr-25	284,499	90,000	0.316	95,930	65,583	0.71	46,564	30,347	0	0
May-25	302,376	95,000	0.314	97,317	66,742	0.71	47,387	30,575	0	0
Jun-25	279,124	100,000	0.358	88,097	56,535	0.71	40,140	31,562	0	0
Jul-25	267,876	95,000	0.355	79,884	51,554	0.71	36,603	28,330	0	0

Aug-25	250,125	95,000	0.380	64,182	39,805	0.71	28,262	24,377	0	0
Sep-25	255,750	70,000	0.274	62,832	45,635	0.71	32,401	17,197	0	0
Oct-25	264,374	98,000	0.371	65,142	40,995	0.71	29,106	24,147	0	0
Nov-25	23,8501	100,000	0.419	62,192	36,116	0.71	25,642	26,076	0	0
Dec-25	23,3875	100,000	0.428	51,675	29,580	0.71	21,002	22,095	0	0
Jan-26	24,0250	100,000	0.416	48,229	28,155	0.71	19,990	20,075	0	0
Feb-26	25,1001	95,000	0.378	51,071	31,741	0.71	22,536	19,330	0	0
Mar-26	31,0876	110,000	0.354	66,360	42,879	0.71	30,444	23,481	0	0
				GRID Emission (2025-26)			**380,076**			

Total Purchased Electricity Consumption – Jan'2026 (Including GRID & Wheeling Energy)



Bangalore Electricity Supply Company Limited
(Wholly Owned Government of Karnataka Undertaking)

BESCOM GSTN No: **29AACCB1412G1Z5**

Office of the Asst. Executive Engineer (Ele.), C, O&M Sub-division - E12 MAHADEVAPURA

RR No.	Account ID	Bill No.	Billing Period	Bill Date	Due Date	Disconnection Date
0597765398 (E4HT304)	0597765000	**059558620551**	01-01-2026 - 01-02-2026	01-02-2026	15-02-2026	03-03-2026

Name & Address:	Type	Commercial - HT2b	Wheeling Energy	100000
M/S JAGBIR SINGH. (SKN F-12)TECH PARK, ECC ROADBHUVALKA TECHPARK BACK SIDE, WHITEFIELD , KAR -560066	Tariff	1HT2B	High Cost Energy	
	Contract Demand(KVA)	2200	Special Energy	
	90% of CD (KVA)	1980	Base Consumption	
	Recorded Demand (KVA)	638	Power Cut	
	Billing Demand (KVA)	1980	Energy Entitlement	
			Demand Entitlement	

Meter Readings for Meter ID 2219179904

Description	Date	KWH Meter	KVAH Meter	MD meter	PF
Present Reading	01-02-2026	2150.149902	2185.84008 8	0.051	0.99
Previous Reading	01-01-2026	2130.929932	2166.47998		
Difference		19.21997	19.360108	0.051	
Meter Constant		12500	12500	12500	
Consumption		240249.625	242001.35	637.5	
Less/Add: Consumption		0	0		
Net Consumption		140250	242001.343 75	637.5	0.99

TOD meter readings for meter ID 2219179904

Time Zone	Name of the Zone	Present Readings	Previous Readings	Consumption	MD Reading
06:00 Hrs to 9:00 Hrs	Morning Peak	328.369995	326.369995	14594	401.25
9:00 Hrs to 18:00 Hrs	Normal	893.280029	884.450012	64433	637.5
18:00 Hrs to 22:00 Hrs	On Peak	365.320007	362.070007	23716	521.25
22:00 Hrs to 6:00 Hrs	Off Peak	563.179993	558.039978	37507	337.5

6th Floor Purchased electricity consumption – an'2026 (GRID & DG)

Aureya FM Services Pvt Ltd
[Formerly Known As WTC Trades & Projects Pvt Ltd]
Corporate Identity Number(CIN): U74900KA2010PTC056191
Registered Office: 4th Floor, WTC Brigade Gateway Dr.Rajkumar Road
Malleswaram
Bangalore - 560055, India

IRN no: b484ff9f6a42dd4442170b3b912c476632062be3ef6e0d219caa3c7b2b796c6c

Project: Brigade Tech Park
Unit No.: B 6th F 601 to 602 32500 sqft

Invoice No: KA8026912105
Date: 12.02.2026

TAX INVOICE

Billing Address:	Bill To :
Brigade Tech Park A Unit of AUREYA FM SERVICES PVT LTD. 134/1-4,Pattandur Agrahara White field Bangalore-560066	Creative Synergies Consulting India Pvt Ltd Block B, . Brigade Tech Park,134/1,134/2, Pattandur Agrahara Village,K.R Puram Bangalore 560066 Karnataka India
PAN NO: AAACW9444R	**Party PAN no:** AAECC4141R
GST NO: 29AAACW9444R1ZB **State Code:** 29	**Party GST No: 29AAECC4141R1Z7** **State Code:** 29
LUT NO: AD290225030531F/14.02.25	**LUT Date:** 01.04.2025 - 31.03.2026
Reference No.: 0000053578	
Lease Description:Creative Synergies Consulting India Pvt Ltd	
Billing period: 01.01.2026 - 31.01.2026	**PO Number: NA**

Sl No.	HSN/SAC Code	Description	Consumption	UnitPrc	UOM	Taxable Basis (in INR)	CGST Rate(%)	CGST Amount	SGST Rate(%)	SGST Amount
1	997221	Electricity (Floor)	26,495.3300	9.704500	KWH	257,124.00	9.00	23,141.16	9.00	23,141.16
2	997221	DG (Floor)	346.3400	33.051600	KWH	11,447.00	9.00	1,030.23	9.00	1,030.23
3	997221	DG Advoleram	0.0000	0.000000		1,030.00	9.00	92.70	9.00	92.70
4	997221	Water-Meter	182.3780	141.882400	KL	25,876.00	9.00	2,328.84	9.00	2,328.84

6th Floor Purchased electricity consumption – an'2026 (GRID & DG)

Aureya FM Services Pvt Ltd
[Formerly Known As WTC Trades & Projects Pvt Ltd]
Corporate Identity Number(CIN): U74900KA2010PTC056191
Registered Office: 4th Floor, WTC Brigade Gateway Dr.Rajkumar Road
Malleswaram
Bangalore - 560055, India

IRN no: f19a97ca82ff45fd8ffe0def091d49c502c78241545b9f8dcee0807b357dacea

Project: Brigade Tech Park
Unit No.: B 5th FLR-32300 Sft

Invoice No: KA8026912104
Date: 12.02.2026

TAX INVOICE

Billing Address:	Bill To :
Brigade Tech Park A Unit of AUREYA FM SERVICES PVT LTD. 134/1-4,Pattandur Agrahara White field Bangalore-560066	Creative Synergies Consulting India Pvt Ltd Block B, . Brigade Tech Park,134/1,134/2, Pattandur Agrahara Village,K.R Puram Bangalore 560066 Karnataka India
PAN NO: AAACW9444R	**Party PAN no:** AAECC4141R
GST NO: 29AAACW9444R1ZB **State Code:** 29	**Party GST No: 29AAECC4141R1Z7** **State Code:** 29
LUT NO: AD290225030531F/14.02.25	**LUT Date:** 01.04.2025 - 31.03.2026
Reference No.: 0000053577	
Lease Description:Creative Synergies Consulting India Pvt Ltd	
Billing period: 01.01.2026 - 31.01.2026	**PO Number: NA**

Sl No.	HSN/SAC Code	Description	Consumption	UnitPrc	UOM	Taxable Basis (in INR)	CGST Rate(%)	CGST Amount	SGST Rate(%)	SGST Amount
1	997221	Electricity (Floor)	21,733.9000	9.704500	KWH	210,917.00	9.00	18,982.53	9.00	18,982.53
2	997221	DG (Floor)	290.5800	33.051600	KWH	9,604.00	9.00	864.36	9.00	864.36
3	997221	DG Advoleram	0.0000	0.000000		864.00	9.00	77.76	9.00	77.76
4	997221	Water-Meter	142.9180	141.882400	KL	20,278.00	9.00	1,825.02	9.00	1,825.02

DG Emission Factor

Scope 3 Emissions

Scope 3 A: Business Travel - International Air travel

Scope 3 B: Business Travel - Domestic Air travel

Scope 3 C: Waste Generated in Operations (Food)

Scope 3 D: Waste Generated in Operations (Plastic)

Scope 3 E: Waste Generated in Operations (Paper)

Scope 3 F: Waste Generated in Operations (E-Waste)

Table 3: Scope 3 Emissions

SL. No	Scope	Emission Source	UOM	Quantity	Emission Factor	Total Emissions (kg CO_2e)
1	Scope 3 Emissions (Indirect Emissions)	3A. Business Travel International Air travel	Miles	411,178	Refer Table 4	69,101.59
2	Scope 3 Emissions (Indirect Emissions)	3B. Business Travel Domestic Air travel	Miles	213,691	Refer Table 4	30,783.78
Emission Source - Waste Generated in Operations						
3	Scope 3 Emissions (Indirect Emissions)	3C. Waste Generated in Operations (Food)	kg Of Waste	NIL	-	NIL (ZERO FOOD WASTE)
4		3D. Waste Generated in Operations (Plastic)	kg Of Waste	NIL	-	NIL (ZERO PLASTIC WASTE)
5		3D. Waste Generated in Operations (Paper)	kg Of Waste	1,832	Refer Table 5	2,473.2
6		3D. Waste Generated in Operations (E-Waste)	kg Of Waste	577 kg	Refer Table 11	NA

Table 4: Air Travel Emission Factor (3A & 3B)

Type	CO2 Factor (kg/Passenger Mile)	CH4 Factor (g/Passenger Mile)	N2O Factor (g/Passenger Mile)	Link For Emission Factor	Instructions To Get The Emissions Factor
Air Travel - Short Haul (<300 miles)	0.207	0.0064	0.0066	https://www.epa.gov/climateleadership/ghgemission-factors-hub	Click on the link given in the left cell. Open the most recent GHG Emission Factors Hub (pdf) and look for the category "Business Travel". Note: GWP factor shall also be checked with latest value in the same link to convert CO_2, CH_4 and N_2O consistent.
Air Travel – Medium Haul (>= 300 miles, < 2300 miles)	0.129	0.0006	0.0041		
Air Travel - Long Haul (>= 2300 miles)	0.163	0.0006	0.0052		

Table 5: Paper Usage Emission Factor

Paper Emission Standard	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fassets.publishing.service.gov.uk%2Fmedia%2F6846a4f55e92539572806125%2Fghg-conversion-factors-2025-fullset.xlsx&wdOrigin=BROWSELINK

Table 6: Scope 3A Emissions - Business Travel (International Air Travel)

Country (City)	Country	Travel Date	Return Date	Miles	CO_2 Emitted (kg)	CH_4 Emitted (g)	N_2O Emitted (g)	Total CO_2 Eq. Emissions (kg)
Bangalore	Germany / Poland	04-Apr-25	29-Jun-25	8,709	1,419.59	5.23	45.29	1,470.1
Bangalore	USA	04-Apr-25	-	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Germany	06-Apr-25	16-Apr-25	4,599	749.70	2.76	23.92	776.38
Bangalore	Japan	07-Apr-25	04-Jul-25	4,128	672.93	2.48	21.47	696.87
Bangalore	Japan	07-Apr-25	04-Jul-25	4,128	672.93	2.48	21.47	696.87
Bangalore	Netherlands	13-Apr-25	26-Jun-26	4,780	779.17	2.87	24.86	806.9
Bangalore	Japan	21-Apr-25	19-Jul-25	4,128	672.93	2.48	21.47	696.87
Bangalore	Japan	26-Apr-25	19-Jul-25	4,128	672.93	2.48	21.47	696.87
Bangalore	USA	27-Apr-25	09-Apr-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	UK	06-May-25	24-May-25	5,000	814.93	3.00	26.00	843.92
Bangalore	UK	06-May-25	24-May-25	5,000	814.93	3.00	26.00	843.92
Bangalore	Oman	10-May-25	16-May-25	1,460	188.29	0.88	5.98	195.15
Bangalore	Germany	17-May-25	22-Jan-25	4,599	749.70	2.76	23.92	776.38
Bangalore	Abu Dhabi	24-May-25	30-May-25	1,692	218.27	1.02	6.94	226.22
Bangalore	Japan	02-Jun-25	NA	4,128	672.93	2.48	21.47	696.87
Bangalore	USA	02-Jun-25	15-Jul-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	06-Jun-25	22-Jun-25	8,293	1,351.83	4.98	43.13	1,399.93

Bangalore	USA	06-Jun-25	27-Jun-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	09-Jun-25	22-Jul-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Germany	30-Jun-25	18-Dec-25	4,599	749.70	2.76	23.92	776.38
Bangalore	UK	19-Jul-25	04-Sep-25	5,000	814.93	3.00	26.00	843.92
Bangalore	USA	19-Jul-25	NA	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	19-Jul-25	01-Feb-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	19-Jul-25	18-Oct-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Belgium	20-Jul-25	27-Sep-25	4,784	779.78	2.87	24.88	807.53
Bangalore	UK	09-Aug-25	29-Nov-25	5,000	814.93	3.00	26.00	843.92
Bangalore	USA	NA	NA	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	UK	16-Aug-25	29-Nov-25	5,000	814.93	3.00	26.00	843.92
Bangalore	Japan	17-Aug-25	15-Nov-25	4,128	672.93	2.48	21.47	696.87
Bangalore	Italy	17-Aug-25	18-Oct-25	4,355	709.9	2.61	22.65	735.16
Bangalore	USA	02-Sep-25	08-Mar-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	08-Sep-25	14-Dec-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Poland	21-Sep-25	05-Dec-25	4,110	669.89	2.47	21.37	693.73
Bangalore	USA	27-Sep-25	NA	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	28-Sep-25	NA	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Belgium / Germany	01-Oct-25	16-Oct-25	9,384	1,529.58	5.63	48.8	1,584.01
Bangalore	Netherlands	04-Oct-25	15-Oct-25	4,780	779.17	2.87	24.86	806.9
Bangalore	Netherlands	04-Oct-25	15-Oct-25	4,780	779.17	2.87	24.86	806.9
Bangalore	Vietnam	13-Oct-25	16-Oct-25	1,962	253.14	1.18	8.05	262.36
Bangalore	Italy	25-Oct-25	NA	4,355	709.9	2.61	22.65	735.16
Bangalore	Italy	25-Oct-25	29-Nov-25	4,355	709.9	2.61	22.65	735.16
Bangalore	Italy	25-Oct-25	29-Nov-25	4,355	709.9	2.61	22.65	735.16
Bangalore	Italy	28-Oct-25	20-Dec-25	4,355	709.9	2.61	22.65	735.16
Bangalore	USA	01-Nov-25	01-May-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Abu Dhabi	02-Nov-25	11-Nov-25	1,692	218.27	1.02	6.94	226.22
Bangalore	Germany	07-Nov-25	28-Nov-25	4,599	749.7	2.76	23.92	776.38
Bangalore	Germany	07-Nov-25	16-Nov-25	4,599	749.7	2.76	23.92	776.38
Bangalore	USA	07-Nov-25	16-Nov-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	14-Nov-25	08-Mar-26	8,293	1,351.83	4.98	43.13	1,399.93

Bangalore	USA	16-Nov-25	14-Feb-25	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	UK	23-Nov-25	20-Dec-25	5,000	814.93	3	26	843.92
Bangalore	Mexico	29-Nov-25	NA	10,171	1,657.91	6.1	52.89	1,716.9
Bangalore	Japan	01-Dec-25	31-Dec-25	4,128	672.93	2.48	21.47	696.87
Bangalore	USA	13-Dec-25	10-Jan-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	16-Dec-25	07-Jan-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Mexico	02-Jan-26	11-Apr-26	10,171	1,657.91	6.1	52.89	1,716.9
Bangalore	Japan	03-Jan-26	NA	4,128	672.93	2.48	21.47	696.87
Bangalore	USA	16-Jan-26	09-Feb-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	17-Jan-26	07-Feb-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	Qatar	01-Feb-26	06-Feb-26	1,891	243.92	1.13	7.75	252.8
Bangalore	USA	14-Feb-26	28-Mar-26	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	14-Feb-26	NA	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	UK	26-Feb-26	01-Apr-26	5,000	814.93	3	26	843.92
Bangalore	Japan	01-Mar-26	14-Mar-26	4,128	672.93	2.48	21.47	696.87
Bangalore	Japan	08-Mar-26	13-Mar-26	4,128	672.93	2.48	21.47	696.87
Bangalore	Japan	08-Mar-26	13-Mar-26	4,128	672.93	2.48	21.47	696.87
Bangalore	USA	25-Mar-26	NA	8,293	1,351.83	4.98	43.13	1,399.93
Bangalore	USA	28-Mar-26	NA	8,293	1,351.83	4.98	43.13	1,399.93
				Miles	**411,178**	**Total CO2 Emission (2025-26)**		**69,101.59**

Table 7: Scope 3 B Emissions: Business Travel (Domestic Air Travel)

Route	Travel Start Dates	End Dates	Miles	CO_2 Emitted (kg)	CH_4 Emitted (g)	N_2O Emitted (g)	Total CO_2 Eq. Emission (kg)
BLR-HYD-BLR	22-Apr-25	09-Apr-25	567	73.1	0.34	2.32	75.77
BLR-PNQ-BLR	26-Mar-25	28-Mar-25	898	115.83	0.54	3.68	120.05
PNQ-CCU	21-Apr-25	NA	980	126.41	0.59	4.02	131.01
PNQ-HYD	19-May-25	19-May-25	311	40.08	0.19	1.27	41.54
BLR-MAA	26-Mar-25	26-Mar-25	167	34.47	1.07	113.7	149.24

BLR-BOM	08-Apr-25	11-Apr-25	518	66.85	0.31	2.12	69.29
CCU-DEL-CCU	04-Apr-25	08-Apr-25	1,631	210.41	0.98	6.69	218.08
DEL-CCU	04-Apr-25	08-Apr-25	815	105.17	0.49	3.34	109
DEL-BLR-DEL	13-May-25	23-May-25	2,124	273.98	1.27	8.71	283.96
DEL-BLR-DEL	13-May-25	23-May-25	2,124	273.98	1.27	8.71	283.96
DEL-BLR	14-Apr-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL	07-May-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL	07-May-25	11-May-25	1,062	136.99	0.64	4.35	141.98
BLR-DEL	11-May-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL	25-Apr-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL-BLR	30-Apr-25	13-May-25	2,124	273.98	1.27	8.71	283.96
LKO-BLR-LKO	25-May-25	31-May-25	1,919	247.52	1.15	7.87	256.54
PNQ-BLR-PNQ	24-May-25	28-May-25	898	115.83	0.54	3.68	120.05
PNQ-BLR-PNQ	24-May-25	28-May-25	898	115.83	0.54	3.68	120.05
DEL-BLR-DEL	25-May-25	31-May-25	2,124	273.98	1.27	8.71	283.96
MAA-BDQ-MAA	27-Apr-25	03-May-25	1,581	204	0.95	6.48	211.43
PNQ-HYD-PNQ	21-Apr-25	19-May-25	621	80.16	0.37	2.55	83.08
BLR-HYD-BLR	30-Apr-25	13-May-25	567	73.1	0.34	2.32	75.77
BLR-COK-BLR	05-May-25	09-May-25	457	58.92	0.27	1.87	61.06
DEL-BLR-DEL	24-May-25	28-May-25	2,124	273.98	1.27	8.71	283.96
PNQ-BLR-PNQ	24-May-25	28-May-25	898	115.83	0.54	3.68	120.05
HBX-BLR	27-May-25	NA	231	47.72	1.48	217.89	267.08
BLR-HBX	05-May-25	NA	231	47.72	1.48	217.89	267.08
BDQ-BOM-MAA	07-May-25	07-May-25	867	111.9	0.52	3.56	115.98
PNQ-DEL-PNQ	15-May-25	15-May-25	1,436	185.24	0.86	5.89	191.99
PNQ-CCU-PNQ	19-May-25	19-May-25	1,960	252.89	1.18	8.04	262.11
DEL-BLR-DEL	25-May-25	03-Jun-25	2,124	273.98	1.27	8.71	283.96
PNQ-BLR	28-May-25	NA	449	57.95	0.27	1.84	60.06
HYD-PNQ	19-May-25	NA	311	40.08	0.19	1.27	41.54
BLR-BOM-BLR	30-Jul-25	04-Jul-25	1,037	133.78	0.62	4.25	138.66
BLR-PNQ	20-May-25	20-May-25	449	57.95	0.27	1.84	60.06
BLR-PNQ-BLR	21-May-25	25-May-25	898	115.83	0.54	3.68	120.05

BLR-PNQ-BLR	21-May-25	25-May-25	898	115.83	0.54	3.68	120.05
DEL-PNQ-DEL	21-May-25	21-May-25	1,436	185.24	0.86	5.89	191.99
PNQ-BLR	23-May-25	NA	449	57.95	0.27	1.84	60.06
HBX-DEL-BLR-HBX	28-May-25	30-May-25	2,213	285.52	1.33	9.07	295.92
BLR-DEL	31-May-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL	25-May-25	03-Jun-25	1,062	136.99	0.64	4.35	141.98
PNQ-HYD-PNQ	08-Jun-25	08-Jun-25	621	80.16	0.37	2.55	83.08
PNQ-HYD-PNQ	12-Jun-25	13-Jun-25	621	80.16	0.37	2.55	83.08
LKO-BLR	10-Jun-25	NA	959	123.76	0.58	3.93	128.27
MAA-BLR-MAA	10-Jun-25	12-Jun-25	333	42.96	0.2	1.37	44.53
BOM-CNN	11-Jun-25	NA	587	75.67	0.35	2.4	78.42
BLR-BOM-BLR	17-Jun-25	18-Jun-25	1,037	133.78	0.62	4.25	138.66
DEL-BLR-DEL	23-Jun-25	07-Jul-25	2,124	273.98	1.27	8.71	283.96
BLR-HYD-BLR	07-Aug-25	07-Aug-25	567	73.1	0.34	2.32	75.77
BLR-PNQ-BLR	27-Jun-25	27-Jun-25	898	115.83	0.54	3.68	120.05
BLR-PNQ-BLR	02-Jun-25	NA	898	115.83	0.54	3.68	120.05
BLR-BOM-BLR	30-Jul-25	04-Jul-25	1,037	133.78	0.62	4.25	138.66
BLR-BOM-BLR	17-Jun-25	18-Jun-25	1,037	133.78	0.62	4.25	138.66
BLR-DEL-BLR	04-Jul-25	05-Jul-25	2,124	273.98	1.27	8.71	283.96
BLR-DEL-BLR	04-Jul-25	05-Jul-25	2,124	273.98	1.27	8.71	283.96
BLR-DEL-BLR	04-Jul-25	05-Jul-25	2,124	273.98	1.27	8.71	283.96
BLR-DEL	21-Jul-25	NA	1,062	136.99	0.64	4.35	141.98
DEL-BLR	02-Aug-25	NA	1,062	136.99	0.64	4.35	141.98
NAG-MAA-NAG	12-Jul-25	20-Jul-25	1,129	145.65	0.68	4.63	150.95
BLR-BOM-BLR	11-Jul-25	NA	1,037	133.78	0.62	4.25	138.66
PNQ-MAA-PNQ	11-Jul-25	11-Jul-25	1,134	146.29	0.68	4.65	151.62
PNQ-HYD-PNQ	17-Jul-25	17-Jul-25	621	80.16	0.37	2.55	83.08
BLR-BOM-BLR	16-Jul-25	18-Jul-25	1,037	133.78	0.62	4.25	138.66
DEL-BLR-DEL	23-Jul-25	NA	2,124	273.98	1.27	8.71	283.96
DEL-BLR	23-Jul-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL-BLR	16-Jul-25	17-Jul-25	2,124	273.98	1.27	8.71	283.96
BLR-DEL-BLR	16-Jul-25	17-Jul-25	2,124	273.98	1.27	8.71	283.96

BLR-BOM-BLR	02-Jul-25	NA	1,037	133.78	0.62	4.25	138.66
BLR-DEL-BLR	29-Jul-25	30-Jul-25	2,124	273.98	1.27	8.71	283.96
CNN-MAA-CNN	08-Jul-25	10-Jul-25	624	80.56	0.37	2.56	83.49
CJB-DEL	04-Aug-25	NA	1,211	156.23	0.73	4.97	161.92
DEL-CJB	10-Aug-25	NA	1,211	156.23	0.73	4.97	161.92
CNN-MAA-BLR	30-Jul-25	31-Jul-25	479	61.8	0.29	1.96	64.05
BLR-DEL-BLR	13-Aug-25	14-Aug-25	2,124	273.98	1.27	8.71	283.96
BLR-CCU-BLR	08-Aug-25	08-Aug-25	1,923	248.01	1.15	7.88	257.04
DEL-BLR-DEL	25-Aug-25	06-Sep-25	2,124	273.98	1.27	8.71	283.96
AMD-BLR-AMD	24-Aug-25	NA	1,519	195.9	0.91	6.23	203.04
BLR-MAA-BLR	10-Aug-25	10-Aug-25	333	42.96	0.2	1.37	44.53
DEL-BLR-DEL	01-Sep-25	04-Sep-25	2,124	273.98	1.27	8.71	283.96
BLR-PNQ-MAA	12-Aug-25	13-Aug-25	1,016	131.06	0.61	4.17	135.83
BLR-MAA-BLR	25-Aug-25	06-Sep-25	333	42.96	0.2	1.37	44.53
DEL-BLR-DEL	21-Aug-25	21-Aug-25	2,124	273.98	1.27	8.71	283.96
DEL-BLR-DEL	24-Aug-25	27-Aug-25	2,124	273.98	1.27	8.71	283.96
DEL-BLR-DEL	24-Aug-25	27-Aug-25	2,124	273.98	1.27	8.71	283.96
BLR-CCU-BLR	31-Aug-25	NA	1,923	248.01	1.15	7.88	257.04
BLR-CCU-BLR	26-Aug-25	27-Aug-25	1,923	248.01	1.15	7.88	257.04
BLR-DEL	25-Aug-25	06-Sep-25	1,062	136.99	0.64	4.35	141.98
VGA-DEL	27-Sep-25	NA	864	111.42	0.52	3.54	115.48
BLR-PNQ	25-Aug-25	06-Sep-25	449	57.95	0.27	1.84	60.06
VGA-MAA	25-Aug-25	26-Aug-25	248	51.32	1.59	252.02	304.93
BLR-HYD-BLR	02-Sep-25	03-Sep-25	567	73.1	0.34	2.32	75.77
BLR-MAA-BLR	26-Aug-25	27-Aug-25	333	42.96	0.2	1.37	44.53
NAG-BOM-NAG	26-Aug-25	27-Aug-25	849	109.49	0.51	3.48	113.48
NAG-MAA-NAG	03-Sep-25	03-Sep-25	1,129	145.65	0.68	4.63	150.95
BLR-MAA-BLR	11-Sep-25	02-Sep-25	333	42.96	0.2	1.37	44.53
BLR-MAA-BLR	18-Sep-25	19-Sep-25	333	42.96	0.2	1.37	44.53
DEL-BOM-BLR	21-Sep-25	21-Sep-25	1,225	157.99	0.73	5.02	163.75
DEL-BLR	02-Oct-25	03-Oct-25	1,062	136.99	0.64	4.35	141.98
DEL-BLR	10-Sep-25	11-Sep-25	1,062	136.99	0.64	4.35	141.98
AMD-CCU-BLR	16-Sep-25	NA	1,968	253.86	1.18	8.07	263.11

AMD-CCU-BLR	NA	18-Sep-25	1,968	253.86	1.18	8.07	263.11
CCU-BLR-DEL	18-Sep-25	26-Sep-25	2,023	260.99	1.21	8.3	270.5
BLR-DEL	01-Sep-25	10-Oct-25	1,062	136.99	0.64	4.35	141.98
BLR-DEL	01-Sep-25	19-Sep-25	1,062	136.99	0.64	4.35	141.98
BLR-DEL	01-Sep-25	10-Oct-25	1.062	136.99	0.64	4.35	141.98
DEL-BLR-DEL	21-Sep-25	27-Sep-25	2,124	273.98	1.27	8.71	283.96
DEL-BLR-DEL	21-Sep-25	27-Sep-25	2,124	273.98	1.27	8.71	283.96
BLR-PNQ-BLR	25-Sep-25	26-Sep-25	898	115.83	0.54	3.68	120.05
BLR-PNQ-BLR	25-Sep-25	26-Sep-25	898	115.83	0.54	3.68	120.05
BLR-BOM-DEL	06-Oct-25	08-Oct-25	1,225	157.99	0.73	5.02	163.75
DEL-BLR	07-Oct-25	08-Oct-25	1,062	136.99	0.64	4.35	141.98
PNQ-BLR	25-Sep-25	26-Sep-25	449	57.95	0.27	1.84	60.06
PNQ-CCU-PNQ	13-Oct-25	14-Oct-25	1,960	252.89	1.18	8.04	262.11
BLR-VNS	14-Oct-25	NA	910	117.43	0.55	3.73	121.71
BLR-CCU-BLR	29-Oct-25	31-Oct-25	1,923	248.01	1.15	7.88	257.04
BLR-PNQ-BLR	13-Nov-25	15-Nov-25	898	115.83	0.54	3.68	120.05
BLR-PNQ-BLR	13-Nov-25	15-Nov-25	898	115.83	0.54	3.68	120.05
BLR- DELHI-BLR	26-Oct-25	24-Dec-25	2,124	273.98	1.27	8.71	283.96
BLR- DELHI-BLR	26-Oct-25	24-Dec-25	2,124	273.98	1.27	8.71	283.96
BLR- DELHI-BLR	26-Oct-25	24-Dec-25	2,124	273.98	1.27	8.71	283.96
BLR-DEL	02-Nov-25	NA	1,062	136.99	0.64	4.35	141.98
LKO-BLR	27-Oct-25	NA	959	123.76	0.58	3.93	128.27
BBI-MAA-BBI	02-Nov-25	03-Nov-25	1,250	161.2	0.75	5.12	167.07
BLR-PNQ-BLR	12-Nov-25	12-Nov-25	898	115.83	0.54	3.68	120.05
BLR-PNQ-BLR	12-Nov-25	12-Nov-25	898	115.83	0.54	3.68	120.05
BLR-BOM	08-Nov-25	NA	518	66.85	0.31	2.12	69.29
BOM-PNQ	11-Nov-25	NA	77	15.95	0.49	24.34	40.78
NAG-HYD	14-Nov-25	NA	269	55.69	1.72	296.8	354.21
HYD-BLR	17-Nov-25	NA	283	58.65	1.81	329.17	389.63
BLR-AMD	19-Nov-25	NA	759	97.95	0.46	3.11	101.52
AMD-BLR	21-Nov-25	NA	759	97.95	0.46	3.11	101.52
BLR-MAA	10-Nov-25	10-Nov-25	167	34.47	1.07	113.7	149.24

BLR-MAA	19-Nov-25	20-Nov-25	167	34.47	1.07	113.7	149.24
BLR-CCU-BLR	03-Nov-25	04-Nov-25	1,923	248.01	1.15	7.88	257.04
BLR-MAA-BLR	08-Nov-25	09-Nov-25	333	42.96	0.2	1.37	44.53
VTZ-HYD	19-Nov-25	19-Nov-25	318	40.96	0.19	1.3	42.45
CCU-BLR-DEL	08-Dec-25	23-Dec-25	2,023	260.99	1.21	8.3	270.5
BLR-PNQ-BLR	24-Nov-25	25-Nov-25	898	115.83	0.54	3.68	120.05
BLR-PNQ-BRL	24-Nov-25	25-Nov-25	898	115.83	0.54	3.68	120.05
BLR-DEL And DEL-CCU	04-Dec-25	12-Dec-25	1,877	242.15	1.13	7.7	250.98
VTZ-HYD	19-Nov-25	19-Nov-25	318	40.96	0.19	1.3	42.45
BLR-BOM-BLR	16-Dec-25	19-Dec-25	1,037	133.78	0.62	4.25	138.66
BLR-GOX-BLR	26-Jan-26	30-Jan-26	601	77.51	0.36	2.46	80.34
BLR-MAA-BLR	03-Dec-25	04-Dec-25	333	42.96	0.2	1.37	44.53
DEL-BLR	24-Dec-25	NA	1,062	136.99	0.64	4.35	141.98
DEL-BLR	24-Dec-25	NA	1,062	136.99	0.64	4.35	141.98
DEL-BLR	24-Dec-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-AMD	09-Dec-25	NA	759	97.95	0.46	3.11	101.52
BLR-MAA-BLR	09-Dec-25	NA	1,037	133.78	0.62	4.25	138.66
PNQ-MAA-PNQ	09-Dec-25	NA	1,134	146.29	0.68	4.65	151.62
BLR-MAA-BLR	18-Dec-25	20-Dec-25	333	42.96	0.2	1.37	44.53
AMD-BOM	11-Dec-25	NA	276	57.11	1.77	312.07	370.94
BOM-STV	16-Dec-25	NA	105	21.74	0.67	45.21	67.62
STV-BLR	17-Dec-25	NA	638	82.24	0.38	2.61	85.24
BLR-DEL	27-Dec-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-MAA-BLR	05-Jan-26	07-Jan-26	333	42.96	0.2	1.37	44.53
DEL-BLR	04-Dec-25	NA	1,062	136.99	0.64	4.35	141.98
BLR-AMD	28-Dec-25	NA	759	97.95	0.46	3.11	101.52
AMD-DEL	01-Jan-26	NA	469	60.52	0.28	1.92	62.72
DEL-BLR	04-Jan-26	NA	1,062	136.99	0.64	4.35	141.98
RDP-BLR	19-Jan-26	NA	953	122.96	0.57	3.91	127.44
DEL-BLR	13-Jan-26	NA	1,062	136.99	0.64	4.35	141.98
BLR-DEL	18-Feb-26	NA	1,062	136.99	0.64	4.35	141.98
BLR-MAA-BLR	11-Jan-26	13-Jan-26	333	42.96	0.2	1.37	44.53

BLR-BOM-BLR	21-Jan-26	22-Jan-26	1,037	133.78	0.62	4.25	138.66
BLR-BOM-BLR	21-Jan-26	22-Jan-26	1,037	133.78	0.62	4.25	138.66
BLR-BOM-BLR	21-Jan-26	22-Jan-26	1,037	133.78	0.62	4.25	138.66
DEL-BLR	31-Jan-26	NA	1,062	136.99	0.64	4.35	141.98
BLR-BOM-DEL	27-Jan-26	30-Jan-26	1,225	157.99	0.73	5.02	163.75
DEL-BLR	01-Feb-26	NA	1,062	136.99	0.64	4.35	141.98
BLR-PNQ-BLR	30-Jan-26	01-Feb-26	898	115.83	0.54	3.68	120.05
BLR-PNQ-BLR	30-Jan-26	01-Feb-26	898	115.83	0.54	3.68	120.05
BLR-CCU-BLR	16-Feb-26	17-Feb-27	1,923	248.01	1.15	7.88	257.04
BLR-MAA-BLR	03-Feb-26	06-Feb-26	333	42.96	0.2	1.37	44.53
BLR-DEL-BLR	18-Feb-26	19-Feb-26	2,124	273.98	1.27	8.71	283.96
BLR-DEL-BLR	18-Feb-26	22-Feb-26	2,124	273.98	1.27	8.71	283.96
MAA-BOM-BLR	24-Feb-26	27-Feb-26	1,161	149.73	0.7	4.76	155.19
RDP-BLR	08-Mar-26	NA	953	122.96	0.57	3.91	127.44
AMD-BLR-AMD	02-Mar-26	08-Mar-26	1,519	195.9	0.91	6.23	203.04
BLR-BOM-BLR	09-Mar-26	13-Mar-26	1,037	133.78	0.62	4.25	138.66
BLR-AMD-BLR	16-Mar-26	18-Mar-26	1,519	195.9	0.91	6.23	203.04
DEL-BLR-DEL	22-Mar-26	04-Apr-26	2,124	273.98	1.27	8.71	283.96
DEL-BLR-DEL	22-Mar-26	04-Apr-26	2,124	273.98	1.27	8.71	283.96
BLR-DEL	24-Mar-26	NA	1,062	136.99	0.64	4.35	141.98
BLR-STV-BLR	21-Mar-26	23-Mar-26	1,275	164.48	0.77	5.23	170.47
DEL-BLR	05-Apr-26	NA	1,062	136.99	0.64	4.35	141.98
BLR-AMD-BOM	28-Mar-26	30-Mar-26	1,035	133.54	0.62	4.24	138.41
BOM-BLR	NA	03-Apr-26	518	66.85	0.31	2.12	69.29
BLR-DEL-BLR	31-Mar-26	01-Apr-26	2,124	273.98	1.27	8.71	283.96
	Total Miles (2025-26)		**213,691**	**CO2 Emissions (2025-26)**			**30,783.78**

Table 8: Scope 3C Emissions: Waste Generated In Operations (Food Waste)

Month	Food Waste (kg)	Emission Factor kg CO_2e/kg Of Food Waste	Total Emissions (kg CO_2e)
Apr-25	NIL	0.5	NIL
May-25	NIL	0.5	NIL
Jun-25	NIL	0.5	NIL
Jul-25	NIL	0.5	NIL
Aug-25	NIL	0.5	NIL
Sep-25	NIL	0.5	NIL
Oct-25	NIL	0.5	NIL
Nov-25	NIL	0.5	NIL
Dec-25	NIL	0.5	NIL
Jan-26	NIL	0.5	NIL
Feb-26	NIL	0.5	NIL
Mar-26	NIL	0.5	NIL
Grand Total Emission			**NIL**

Table 9: Scope 3D Emissions: Waste Generated In Operations (Plastic Waste)

Note: ONLY 100% Bio-Degradable Plastic is used

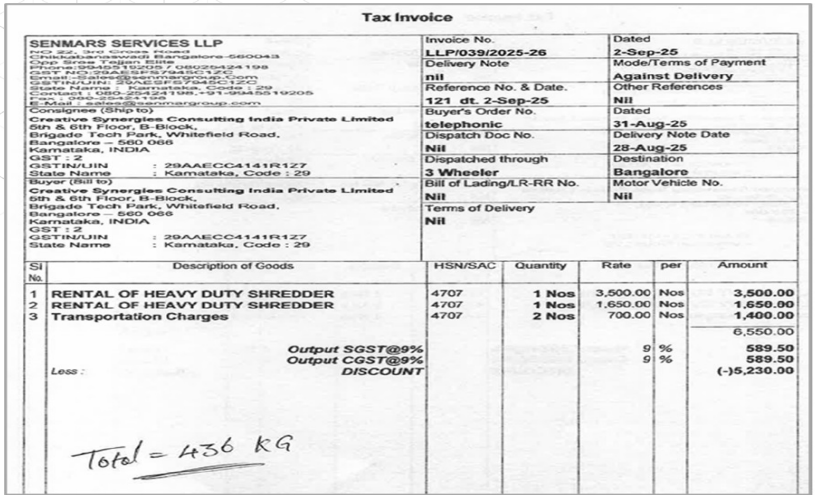
Month	Plastic Waste (kg)	Emission Factor (kg CO_2/kg Of Plastic Waste)	Carbon Emission (kg CO_2)
Apr-25	NIL	2	NIL
May-25	NIL	2	NIL
Jun-25	NIL	2	NIL
Jul-25	NIL	2	NIL

Aug-25	NIL	2	NIL
Sep-25	NIL	2	NIL
Oct-25	NIL	2	NIL
Nov-25	NIL	2	NIL
Dec-25	NIL	2	NIL
Jan-26	NIL	2	NIL
Feb-26	NIL	2	NIL
Mar-26	NIL	2	NIL
Grand Total Emission			**NIL**

Table 10: Scope 3E Emissions: Waste Generated In Operations (Paper Waste)

Month	Paper Waste (kg)	Emission Factor (kg CO_2/kg)	Carbon Emission (kg CO_2)
Apr-25	596	1.35	804.6
May-25	NIL	1.35	NIL
Jun-25	NIL	1.35	NIL
Jul-25	NIL	1.35	NIL
Aug-25	NIL	1.35	NIL
Sep-25	436	1.35	1,668.6
Oct-25	NIL	1.35	NIL
Nov-25	NIL	1.35	NIL
Dec-25	NIL	1.35	NIL
Jan-26	NIL	1.35	NIL
Feb-26	NIL	1.35	NIL
Mar-26	NIL	1.35	NIL
Grand Total Emission			**2,473.2**

Paper Waste Invoice



Tax Invoice

SENMARS SERVICES LLP
NO 35, 3rd Cross Road
Chikkabanaswadi Bangalore-560043
Phone:9945519205 / 08025424198
GST NO:29AESPS7945C1ZC
Email:-Sales@senmargroup.Com
GSTIN/UIN: 29AESPS7945C1ZC
Contact : 080-25424198,+91-9945519205
Fax : 080-25424198
E-Mail : sales@senmargroup.com

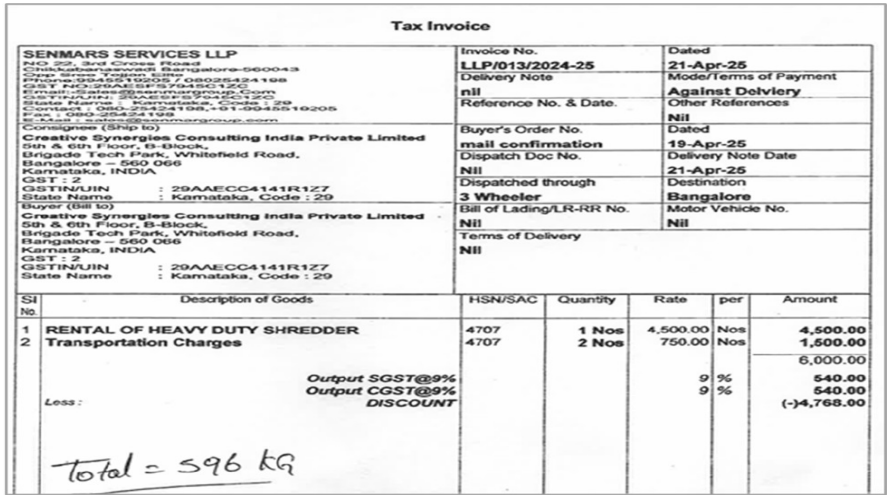
Consignee (Ship to)
Creative Synergies Consulting India Private Limited
5th & 6th Floor, B-Block,
Brigade Tech Park, Whitefield Road,
Bangalore – 560 066
Karnataka, INDIA
GST : 2
GSTIN/UIN : 29AAECC4141R1Z7
State Name : Karnataka, Code : 29

Buyer (Bill to)
Creative Synergies Consulting India Private Limited
5th & 6th Floor, B-Block,
Brigade Tech Park, Whitefield Road,
Bangalore – 560 066
Karnataka, INDIA
GST : 2
GSTIN/UIN : 29AAECC4141R1Z7
State Name : Karnataka, Code : 29

Invoice No.	Dated
LLP/039/2025-26	2-Sep-25
Delivery Note	Mode/Terms of Payment
nil	Against Delivery
Reference No. & Date.	Other References
121 dt. 2-Sep-25	Nil
Buyer's Order No.	Dated
telephonic	31-Aug-25
Dispatch Doc No.	Delivery Note Date
Nil	28-Aug-25
Dispatched through	Destination
3 Wheeler	Bangalore
Bill of Lading/LR-RR No.	Motor Vehicle No.
Nil	Nil
Terms of Delivery	
Nil	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	RENTAL OF HEAVY DUTY SHREDDER	4707	1 Nos	3,500.00	Nos	3,500.00
2	RENTAL OF HEAVY DUTY SHREDDER	4707	1 Nos	1,650.00	Nos	1,650.00
3	Transportation Charges	4707	2 Nos	700.00	Nos	1,400.00
						6,550.00
	Output SGST@9%				9 %	589.50
	Output CGST@9%				9 %	589.50
	Less : DISCOUNT					(-)5,230.00

Total = 436 KG



Tax Invoice

SENMARS SERVICES LLP
NO 35, 3rd Cross Road
Chikkabanaswadi Bangalore-560043
Phone:9945519205 / 08025424198
GST NO:29AESPS7945C1ZC
Email:-Sales@senmargroup.Com
GSTIN/UIN: 29AESPS7945C1ZC
Contact : 080-25424198,+91-9945519205
Fax : 080-25424198
E-Mail : sales@senmargroup.com

Consignee (Ship to)
Creative Synergies Consulting India Private Limited
5th & 6th Floor, B-Block,
Brigade Tech Park, Whitefield Road,
Bangalore – 560 066
Karnataka, INDIA
GST : 2
GSTIN/UIN : 29AAECC4141R1Z7
State Name : Karnataka, Code : 29

Buyer (Bill to)
Creative Synergies Consulting India Private Limited
5th & 6th Floor, B-Block,
Brigade Tech Park, Whitefield Road,
Bangalore – 560 066
Karnataka, INDIA
GST : 2
GSTIN/UIN : 29AAECC4141R1Z7
State Name : Karnataka, Code : 29

Invoice No.	Dated
LLP/013/2024-25	21-Apr-25
Delivery Note	Mode/Terms of Payment
nil	Against Delviery
Reference No. & Date.	Other References
	Nil
Buyer's Order No.	Dated
mail confirmation	19-Apr-25
Dispatch Doc No.	Delivery Note Date
Nil	21-Apr-25
Dispatched through	Destination
3 Wheeler	Bangalore
Bill of Lading/LR-RR No.	Motor Vehicle No.
Nil	Nil
Terms of Delivery	
Nil	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	RENTAL OF HEAVY DUTY SHREDDER	4707	1 Nos	4,500.00	Nos	4,500.00
2	Transportation Charges	4707	2 Nos	750.00	Nos	1,500.00
						6,000.00
	Output SGST@9%				9 %	540.00
	Output CGST@9%				9 %	540.00
	Less : DISCOUNT					(-)4,768.00

Total = 596 KG

Table 11: Scope 3C Emissions: Waste Generated In Operations Scope 3 F (E-Waste)

WARM Factor Standard

GHG & Energy Factors for Waste Reduction Model (WARM) – Electronics Chapter (Exhibit 1-5)

Documentation Chapters for Emissions, Energy and Economic Factors Used in the Waste Reduction Model | US EPA



Description	Count	Weight/Unit (kg)	Total Weight (kg)	WARM Factor ($MTCO_2e$/short ton)	Equivalent Factor (kg CO_2e/kg)	Emissions (kg CO_2e)
Desktop	68	6	408	−1.49	−1.642	−670.12
Monitor	12	4	48	−0.99	−1.091	−52.38
UPS	13	8	104	−0.56	−0.617	−64.20
Printer	2	6	12	−0.56	−0.617	−7.41
Accessories	1	5	5	−0.36	−0.396	−1.98
TOTAL			**577 kg**			**796.07 kg CO_2e**

1 Short Ton = 907.185 kg

Equivalent Factor = WARM Factor * (1000 / 907.185)

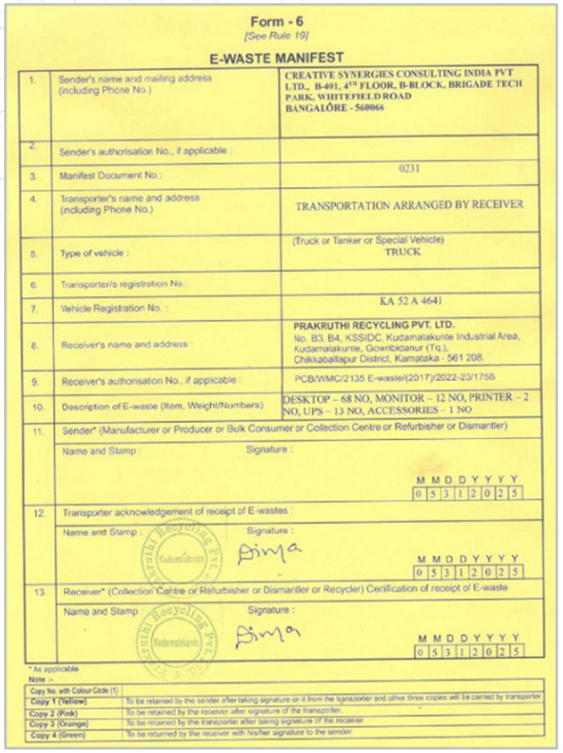


Net Recycling Impact =

−796.07 kg CO_2e.

As per the EPA, negative WARM values represent net GHG emission reductions because the recycling credits/avoided emissions exceed the emissions associated with waste management.

Form - 6, Invoice & Gate Pass for E-Waste



Form - 6
[See Rule 19]

E-WASTE MANIFEST

1.	Sender's name and mailing address (including Phone No.)	CREATIVE SYNERGIES CONSULTING INDIA PVT LTD., B-401, 4TH FLOOR, B-BLOCK, BRIGADE TECH PARK, WHITEFIELD ROAD BANGALORE - 560066
2.	Sender's authorisation No., if applicable :	
3.	Manifest Document No.:	0231
4.	Transporter's name and address (including Phone No.)	TRANSPORTATION ARRANGED BY RECEIVER
5.	Type of vehicle :	(Truck or Tanker or Special Vehicle) TRUCK
6.	Transporter/s registration No.:	
7.	Vehicle Registration No. :	KA 52 A 4641
8.	Receiver's name and address :	PRAKRUTHI RECYCLING PVT. LTD. No. B3, B4, KSSIDC, Kudamalakunte Industrial Area, Kudamalakunte, Gowribidanur (Tq.), Chikkaballapur District, Karnataka - 561 208.
9.	Receiver's authorisation No., if applicable :	PCB/WMC/2135 E-waste/(2017)/2022-23/1756
10.	Description of E-waste (Item, Weight/Numbers)	DESKTOP – 68 NO, MONITOR – 12 NO, PRINTER – 2 NO, UPS – 13 NO, ACCESSORIES – 1 NO
11.	Sender* (Manufacturer or Producer or Bulk Consumer or Collection Centre or Refurbisher or Dismantler) Name and Stamp : Signature : M M D D Y Y Y Y 0 5 3 1 2 0 2 5	
12.	Transporter acknowledgement of receipt of E-wastes : Name and Stamp : Signature : M M D D Y Y Y Y 0 5 3 1 2 0 2 5	
13.	Receiver* (Collection Centre or Refurbisher or Dismantler or Recycler) Certification of receipt of E-waste Name and Stamp : Signature : M M D D Y Y Y Y 0 5 3 1 2 0 2 5	

* As applicable

Note :-

Copy No. with Colour Code (1)	
Copy 1 (Yellow)	To be retained by the sender after taking signature on it from the transporter and other three copies will be carried by transporter
Copy 2 (Pink)	To be retained by the receiver after signature of the transporter
Copy 3 (Orange)	To be retained by the transporter after taking signature of the receiver
Copy 4 (Green)	To be returned by the receiver with his/her signature to the sender



CREATIVE SYNERGIES GROUP
Delivering Digital Innovation

TAX INVOICE

Creative Synergies Consulting India Private Limited 5th & 6th Floor, B-Block, Brigade Tech Park, Whitefield Road, Bangalore - 560 066 Karnataka, INDIA Ph: +91 080 6117 9035 GSTIN/UIN: 29AAECC4141R1Z7 CIN: U74999KA2011FTC058833	Invoice No. CSG/003/25-26	Dated 23-May-2025
	Delivery Note	Mode/Terms of Payment Against Invoice
	Supplier's Ref.	Dated
Buyer PRAKRUTHI RECYCLING PRIVATE LIMITED B3, B4, KSSIDC, Ground Floor Kudumalakunte Industrial Area, Kudumalakunte, Gowribidanur – 561208. Buyers GST - : 29AAHCP9065A1Z9	Despatched through	Destination
	Buyer's Order No.	

Sl No	Description of Goods	HSN	Qty / Unit	Price	Amount
	E-waste				
1	Desktop	85499900	68	423.73	28,813.64
2	Monitor	85499900	12	169.49	2,033.88
3	Printer	85499900	2	423.73	847.46
4	UPS	85499900	13	169.49	2,203.37
5	Accessories	85499900	1	423.73	423.73
	Output SGST				34,322.08
	Output CGST				3,088.99
	Round off				3,088.99
					(0.05)
	Total				₹ 40,500.00

Amount Chargeable (in words) E. & O.E
INR Forty Thousand Five Hundred Only

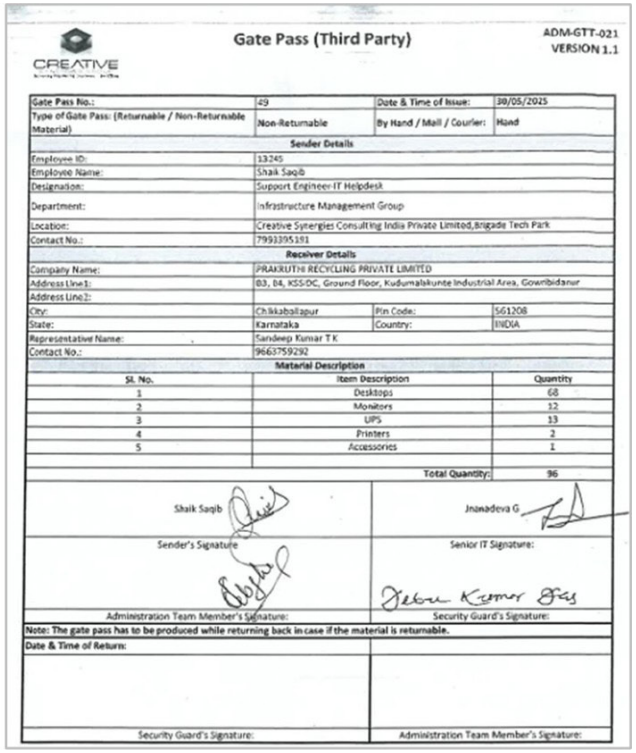
Company's GST No : 29AAECC4141R1Z7
SAC : 998333
HSN Code : 00440057
Company's PAN : AAECC4141R

Declaration
Please make Cheque/DD/Online transfer in favour of:
CREATIVE SYNERGIES CONSULTING INDIA PRIVATE LIMITED

Name of the Bank: ICICI Bank Limited
Address: Sarjapur Road Branch, Bangalore - 560 103
Account Number: 107505000439
IFSC Code: ICIC0001075

for Creative Synergies Consulting India Private Limited
Bangalore
Authorised Signatory

This is a Computer Generated Invoice



CREATIVE

Gate Pass (Third Party)

ADM-GTT-021
VERSION 1.1

Gate Pass No.:	49	Date & Time of Issue:	30/05/2025
Type of Gate Pass: (Returnable / Non-Returnable Material)	Non-Returnable	By Hand / Mail / Courier:	Hand
Sender Details			
Employee ID:	13245		
Employee Name:	Shaik Saqib		
Designation:	Support Engineer-IT Helpdesk		
Department:	Infrastructure Management Group		
Location:	Creative Synergies Consulting India Private Limited,Brigade Tech Park		
Contact No.:	7993395191		
Receiver Details			
Company Name:	PRAKRUTHI RECYCLING PRIVATE LIMITED		
Address Line1:	B3, B4, KSS-DC, Ground Floor, Kudumalakunte Industrial Area, Gowribidanur		
Address Line2:			
City:	Chikkaballapur	Pin Code:	561208
State:	Karnataka	Country:	INDIA
Representative Name:	Sandeep Kumar T K		
Contact No.:	9663759292		

Material Description

Sl. No.	Item Description	Quantity
1	Desktops	68
2	Monitors	12
3	UPS	13
4	Printers	2
5	Accessories	1
	Total Quantity:	96

Shaik Saqib	Jnanadeva G
Sender's Signature	Senior IT Signature:
Administration Team Member's Signature:	Security Guard's Signature:

Note: The gate pass has to be produced while returning back in case if the material is returnable.

Date & Time of Return:	
Security Guard's Signature:	Administration Team Member's Signature:

8. GHG EMISSIONS REDUCTION

8.1 GHG EMISSIONS REDUCTION STATEMENT

CREATIVE has adopted a structured and measurable approach to greenhouse gas (GHG) emissions reduction as part of our Environmental, Social and Governance (ESG) strategy.

We commit to reducing our overall GHG emissions footprint by 25% by FY 2030 and achieving Net Zero by FY 2045 aligned with global climate goals and internal sustainability targets, through a 5% annual reduction, using FY 2025–26 as the base year.

8.2 GHG EMISSIONS REDUCTION TARGET

- **Energy Consumption Reduction:** Aim to lower total energy consumption across all facilities by 25% by 2030, with an annual reduction target of 5% year-on-year, including at least a 5% yearly decrease in energy derived from non-renewable sources
- **Waste Diversion and Recycling:** Strive to reduce total waste generation by 20% by 2030, with a yearly reduction goal of 4%

Individual Targets By Source

SL. No	Emission Source	Current Emissions (kg CO_2e)	Target (Reduction)	Target Emissions (kg CO_2e)
1	Generator (Diesel) – 725 KVA	16,998	5%	16,148.10
2	Purchased Electricity Consumption (GRID)	380,076	5%	361,072.2
3	Business Travel International Air travel	69,101.59	5%	65,646.5
4	Business Travel Domestic Air travel	30,783.78	5%	29,244.5
5	Waste Generated in Operations (Food, Plastic & Paper)	2,473.2	4%	2,374.2

8.3 EMISSIONS REDUCTION CALCULATION

Current Total GHG Emissions: 499,432.57 kg CO_2 e

Proposed Short-Term Target for Reduction Total Emission (by 2026-2027):

Reduce emissions by 5% --> 499,432.57 * 0.95



Total GHG Emissions Target (Short-Term: 2026-2027) =

474,485.5 kg CO_2e

8.4 ACTION PLAN BY EMISSION SOURCE

Emission Source	Action
Scope 1 – Diesel Generator	• Conduct and review preventive maintenance to improve fuel efficiency • Monitor diesel consumption and DG operating hours
Scope 2 – Purchased Electricity (Grid)	• Increase use of renewable (wheeled) electricity • Replace old lighting with LED and use energy-efficient equipment • Optimize HVAC operation • Conduct awareness programs for energy conservation
Scope 3 – International Air Travel	• Prefer direct flights where practical • Optimize travel plans to combine multiple business activities into a single trip
Scope 3 – Domestic Air Travel	• Reduce avoidable domestic air travel through virtual meetings • Prefer rail or other lower-emission alternatives where feasible • Combine multiple business activities into a single trip
Scope 3 – Waste Generation (Food, Plastic & Paper)	• Improve waste segregation at source • Digitize records and processes to reduce paper consumption

8.5 TRACKING & REPORTING

- GHG targets are monitored **annually**
- Electricity, diesel and waste data are tracked **monthly**
- Business travel data is tracked **monthly**
- Progress against GHG reduction targets is reviewed **annually**
- Carbon performance is reported through the **annual sustainability/ESG report**
- Internal dashboards are maintained for **monthly energy and fuel consumption tracking**



9. QUALITY MANAGEMENT SYSTEM

CREATIVE has implemented a structured **Quality Management System (QMS)** to ensure the accuracy, consistency and integrity of its carbon footprint assessment and sustainability reporting processes.

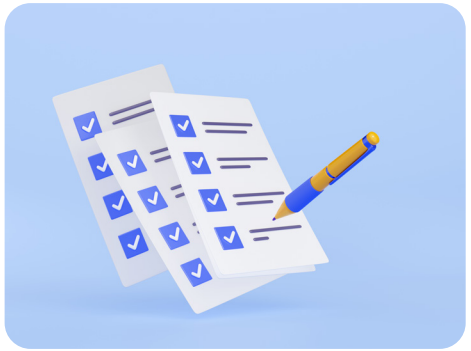
This system is designed in alignment with global best practices such as Central Electricity Authority **(CEA)**, Intergovernmental Panel on Climate Change **(IPCC)**, **ISO 14064** Greenhouse Gas Protocol **(GHG Protocol)** and United States Environmental Protection Agency **(US EPA)** and **ISO 9001 (Quality Management)**.

9.1 MANAGEMENT AND RESPONSIBILITY

- GHG accounting and sustainability performance are overseen by the Sustainability Committee and CMG
- Responsibilities for data collection, review, calculation and reporting are assigned to the relevant functions
- The Sustainability team coordinates the overall GHG inventory and consolidates information received from Facilities, Administration, Finance, HR, IT and other departments

9.2 DATA MANAGEMENT

Activity data is collected using standardized formats and supporting records such as:



- Electricity bills and meter readings
- Diesel purchase records and generator logs
- Business travel records
- Employee commuting information
- Waste records and recycling certificates

Data is reviewed for completeness and consistency before being included in the GHG inventory. Significant variations from previous reporting periods are reviewed and documented.

9.3 EMISSION FACTORS AND CALCULATION

Emission factors are selected based on the emission source and applicable reporting methodology. Sources may include:

- IPCC Guidelines
- GHG Protocol
- Central Electricity Authority (CEA)
- Bureau of Energy Efficiency (BEE)
- Central Pollution Control Board (CPCB)
- US EPA
- UK DEFRA

The source, unit and applicability of emission factors are documented and periodically reviewed.

GHG emissions are calculated using the following basic approach:

Activity Data × Applicable Emission Factor = GHG Emissions

Results are reported in **kg CO_2e and tCO_2e**, where **1 tCO_2e = 1,000 kg CO_2e**



9.4 ORGANIZATIONAL BOUNDARY AND REPORTING

CREATIVE applies the operational control approach for defining its organizational boundary. The assessment covers offices, laboratories and data centers in India that are under CREATIVE's operational control.

The inventory is presented according to the GHG Protocol:

Scope 1:
Direct emissions, primarily from sources such as diesel generators

Scope 2:
Indirect emissions associated with purchased electricity

Scope 3:
Other indirect emissions, including relevant business travel, employee commuting and waste generated in operations

Electricity emissions are calculated using the location-based approach, unless otherwise specified.

9.5 REVIEW AND QUALITY CONTROL

Before final reporting, the GHG inventory is reviewed by the Sustainability team.

Quality checks include:

- Reconciliation of electricity and fuel data with source records
- Cross-checking information received from different departments
- Review of unusual year-on-year variations
- Verification of emission factors and conversion factors
- Review of calculation formulas and assumptions
- Confirmation that relevant supporting documents are available

Records are maintained to provide an appropriate audit trail from the reported emissions back to the original activity data.

9.6 BASE YEAR AND CLIMATE COMMITMENT

FY 2025–26 has been established as the base year for CREATIVE's GHG reduction targets.

CREATIVE commits to:



Reduce its overall GHG emissions footprint by 25% by FY 2030, compared to the FY 2025–26 base year



Work towards an **annual reduction trajectory of approximately 5%**



Achieve Net Zero by FY 2045, in line with CREATIVE's long-term sustainability objectives and global climate goals

Progress towards these commitments will be reviewed annually and reduction measures will be adjusted where required.

9.7 KEY REDUCTION MEASURES

CREATIVE will focus on the following areas to reduce its emissions:

Energy And Fuel

Optimize diesel generator operation and minimize unnecessary runtime

Improve energy efficiency through LED lighting, efficient equipment and HVAC optimization

Increase the use of renewable electricity and evaluate rooftop solar opportunities

Promote employee awareness on energy conservation



Business Travel

Reduce avoidable air travel through virtual meetings

Prefer rail or other lower-emission alternatives for suitable domestic journeys

Optimize travel plans and avoid unnecessary trips



Waste

Improve segregation of food, plastic and paper waste at source

Reduce food waste and promote composting or appropriate treatment

Increase recycling of paper and plastic

Digitize records and processes to reduce paper consumption

Ensure e-waste is handled through authorized recyclers



9.8 MONITORING AND REPORTING

GHG-related activity data is tracked at defined intervals to support timely monitoring.

- **Electricity And Diesel:** Monthly
- **Waste:** Monthly/Quarterly
- **Business Travel:** Quarterly
- **GHG Inventory:** Annually

Internal dashboards and management reviews are used to monitor energy, fuel, travel and waste performance

Annual reporting will include:

Scope 1, Scope 2 and relevant Scope 3 emissions	**Total GHG emissions**	**Emission intensity indicators**
Progress against the FY 2025–26 baseline	**Progress toward the FY 2030 reduction target**	**Key emission reduction initiatives**

9.9 DATA GAPS AND CONTINUOUS IMPROVEMENT

CREATIVE recognizes that the quality and coverage of Scope 3 data can improve over time. Where primary data was unavailable, reasonable estimates and documented assumptions were used. CREATIVE will progressively improve the inventory through:

- Better metering and digital data collection
- Improved vendor and travel data
- Expansion of relevant Scope 3 categories
- Periodic review of emission factors
- Training of personnel involved in GHG data collection
- Integration of sustainability indicators into operational and management reviews



This framework provides CREATIVE with a consistent basis for measuring its carbon footprint, tracking reduction performance and supporting its commitment to **25% GHG** reduction by **FY 2030 and Net Zero by FY 2045**.

10. ENDNOTES

Assumptions and Limitations

- Employee commuting data is based on estimated average distances and fleet data provided by vendors
- Some Scope 3 emissions, such as upstream/downstream logistics and purchased goods and services, are currently excluded due to data limitations
- Emissions are calculated on a **location-based approach** for electricity unless otherwise stated

Reduction Target Setting

CREATIVE has adopted the following GHG emission reduction targets:

Short-Term (YOY)	Medium-Term (by 2030)	Long-Term (by 2045)
5% reduction	**25% reduction**	**Net Zero**

CREATIVE's GHG reduction commitments are developed in consideration of India's Nationally Determined Contributions (NDCs) under the Paris Agreement, along with global climate goals and the organization's internal sustainability objectives.

Audit and Verification

The data and calculations presented have undergone internal verification by CREATIVE's sustainability team.

Conversion Metrics

Where applicable, CO_2 equivalent (CO_2e) emissions are presented in both **kg CO_2e** and **tCO_2e** (1 tCO_2e = 1,000 kg CO_2e) for clarity.

Future Improvements

CREATIVE aims to expand Scope 3 coverage and improve data granularity through advanced metering, vendor engagement and integration of sustainability KPIs.

11. CONTACT INFORMATION

For any queries, clarifications or further information regarding this report or CREATIVE's environmental sustainability initiatives, please contact:

Arun Kumar (WFE) & QuBE TEAM

Environmental Sustainability Office

CREATIVE Synergies Consulting India Pvt. Ltd.
6th Floor, B-Block, Brigade Tech Park, Whitefield Road,
Bangalore – 560 066 Karnataka, India

+91-80- 61179001

arunkumar.s@global-csg.com
sustainability@global-csg.com

www.global-csg.com

