

CARBON ACCOUNTING REPORT

2  23

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1. Introduction ---

1.1 About the Report

This report details Brillio's GHG emissions inventory for India, Mexico, Romania and USA operations for the Calendar Year 2023. The report has been prepared in accordance with the GHG Protocol. Its goal is to assess Brillio's GHG emissions from its activities and facilities to measure and enhance the company's sustainability performance. The identification of areas for improvement and future emission reductions will be made possible by evaluating the major sources of GHG emissions. Brillio is headquartered in Santa Clara, California, United States. The geographical scope for this report includes Brillio's operational sites across India, Mexico, Romania and the United States.

1.2 Reporting Period

The GHG emissions inventory detailed in this report covers Brillio's GHG Emissions for one year, starting from January 1, 2023, to December 31, 2023. Referred to as Calendar Year "CY 2023".

1.3 About the Organization

Founded in 2014 as a full-service digital transformation services and consulting firm, we apply our expertise in customer experience transformation, data analytics, artificial intelligence (AI), platform and product engineering, cloud infrastructure, and security to help customers quickly innovate for growth, create digital products, build service platforms, and drive smarter, data-driven performance.

Deep expertise across the full spectrum of digital capabilities.

- Accelerating customer experience transformation
- Powering intelligent enterprises
- Crafting products of relevance
- Enabling enterprise agility

Headquartered in Dallas, Texas, we have offices in the US, UK, Romania, Mexico, and India

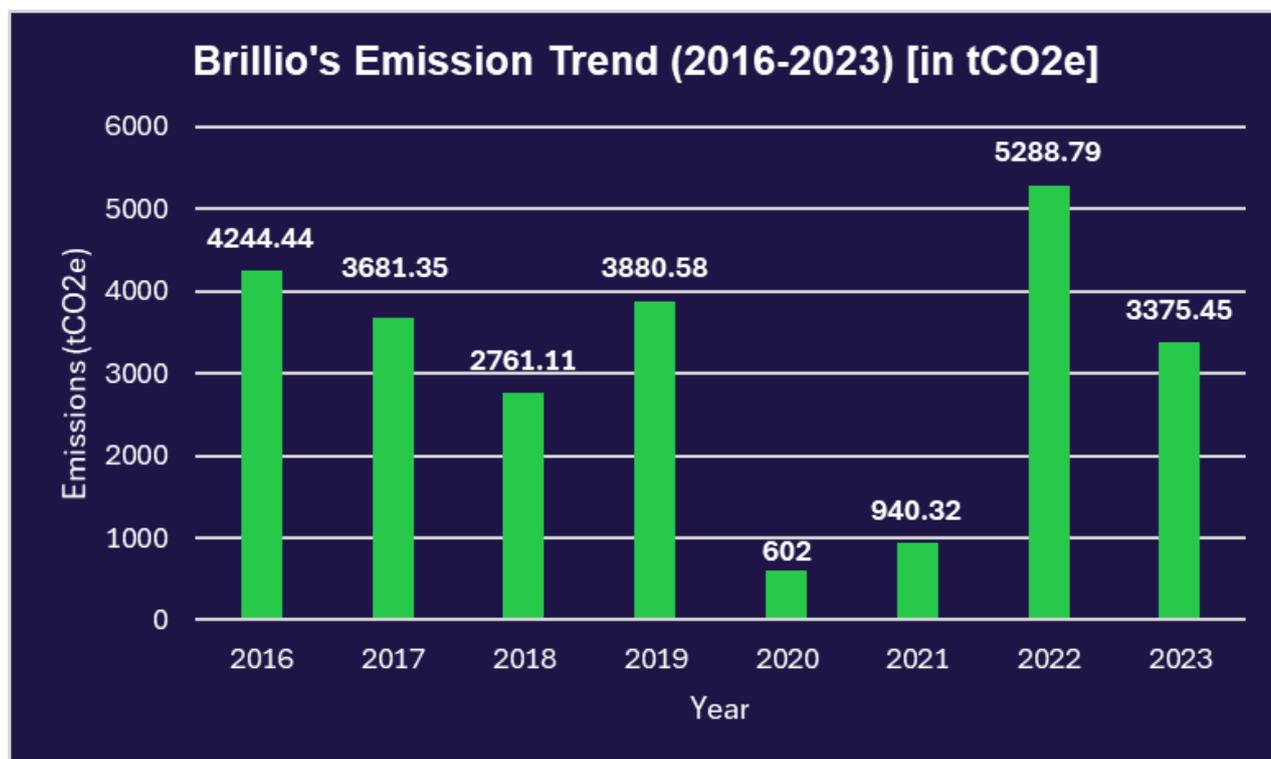
Our nearly 6000-plus-strong Brillio team is based in fourteen offices across three continents and considers world-class customer satisfaction as its true north.

Brillio's sustainability journey began in 2016 where it started with measuring the company's carbon footprint and developing a 10-year road map to become carbon negative by 2025. The first few years were dedicated to formulating sustainability policies, measuring GHG emissions impact, arriving at baselines and putting monitoring systems in place to track its sustainability performance.

Our commitment to tracking and reducing carbon footprints, optimizing supply chains, and minimizing waste underscores our dedication to making sustainability an integral part of our operations. By adopting sustainable practices and leveraging our technological expertise, we aim to drive significant environmental benefits and promote a greener future. We strive to embed the culture of 'Act Responsible & Think Sustainable' through our Sustainability policy and bold measures.

In 2023, implementing energy-saving technologies and practices has been a central focus for Brillio. We have established an effective sustainable development management system across all our sites in India, consistent with ISO 26000:2010 standards, covering a significant portion of our personnel. This initiative was identified as one of the most significant environmental indicators in our materiality matrix.

Brillio continues to be carbon neutral, maintaining its commitment to sustainability and environmental responsibility. In line with this commitment, Brillio has offset its entire calendar year 2023 emissions by procuring carbon credits from various verified projects.



2. Carbon Accounting Objectives

This report aims at assessing and measuring Brillio's GHG emissions. It will not only ensure transparent accounting of the organization's emissions but will also elaborate on existing strategies and potential reduction plans and targets. The Carbon Accounting Report aims to:

- Quantify GHG emissions over the period Jan 2023 - Dec 2023
- Identify gaps and emissions reduction opportunities.
- Communicate results to the third-party agency for verification.
- Increase opportunities to report to voluntary GHG programs, including Climate Registry, CDP (Carbon Disclosure Projects), etc.

2.1 Roles and Responsibilities

The quantification of Brillio's carbon emissions was led by the Senior Director & Global Head of Sustainability at Brillio. Brillio's sustainability team identified and collected activity data every month. A sustainability professional at Brillio was the technical support in this project and assisted with data collection. The group met periodically to discuss data collection and how it could be quantified and documented, to put forward and/or implement strategies that will reduce overall emissions. The facility management team collected activity data at the site level, which was then uploaded to the digital platform and collated by the sustainability team.

2.2 Methodology Used

This report follows the GHG protocol and specifications for quantification of GHG Emissions. The methodology can be summarized as follows:



2.3 Principles of Carbon Accounting

GHG accounting and reporting practices are constantly evolving alongside advancements in the science of climate change. The GHG Protocol advises that GHG emissions inventories be carried out in accordance with the following principles:

RELEVANCE: For an organization's GHG emissions inventory to contain information that users might need for making "informed" decisions. Accordingly, Brillio has identified the appropriate boundaries that reflect its business operations.

COMPLETENESS: All relevant emission sources within the chosen inventory boundary have been accounted for in the GHG inventory so that a comprehensive and meaningful inventory of total emissions is compiled.

CONSISTENCY: The GHG inventory has been compiled in a manner that ensures that the overall emissions estimates are consistent and comparable over time.

TRANSPARENCY: All necessary information has been recorded, compiled, and analyzed in a manner that enables internal reviewers and external verifiers to attest to its credibility.

ACCURACY: Data reported is sufficiently precise to enable us to make decisions with reasonable assurance, and the reported information is credible. Uncertainties in measurements, recording, and calculations have been reduced as possible and practicable.

3. Boundaries

3.1 Organizational Boundaries

According to the GHG Protocol – Corporate Standard, the reporting company must set the scope and boundary for the calculation of emissions by deciding the approach. Brillio adopts the control approach for GHG accounting and exercises operational control over its offices across India, Mexico, Romania, and the United States.

3.2 Operational Boundaries

Brillio has included all its facilities in the USA, India, Mexico, and Romania in its operational boundaries. This encompasses energy consumption and business travel in the USA; energy and fuel consumption, purchased goods and services, capital goods, business travel by employees, and waste generation in India; and energy consumption in Mexico and Romania. Operational boundaries are defined under three different scopes: Scope 1 emissions include all direct GHG emissions emitted from its operational activities. These emissions include sources owned or controlled by Brillio, such as energy and fuel consumption. Scope 2 emissions include indirect emissions from the energy emitted from the consumption of purchased electricity by Brillio. This emission occurs at the source where electricity is produced.

Scope 3 emissions include indirect emissions that occur from sources not owned or controlled by Brillio. These emissions occur as a consequence of the activities of the company. Brillio has identified and has reported only its material scope 3 emissions, which include Business Travel, waste generated in operations, employee commuting, T&D losses from grid electricity, Capital goods, and Purchased goods & services.

The following table lists the sites operated by Brillio and their corresponding addresses:

Site	Location	Address
India Operations		
The Hub	Bengaluru, Karnataka	Sarjapur Main road, Bellandur, Bangalore, Karnataka 56010
The Kode	Pune, Maharashtra	Brillio Technologies, 9th Floor, The Kode, Baner - Pashan Link Rd, Pune, Maharashtra
Krishee Sapphire	Hyderabad, Telangana	Krishee Sapphire, 2nd floor, Survey No.88 Madhapur village, near Durgam Cheruvu Metro Station, Hyderabad, Telangana
Global Infocity Park	Chennai, Tamil Nadu	Global Info City Park Tower A Core 1 13th Floor #40, MGR Salai Kandanchavadi, Perungudi Chennai 600096
Bren Optimus	Bengaluru, Karnataka	Brillio Technologies, 4th Floor, Bren Optimus, Opposite Christ University, Hosur main road, No. 4/2, Bangalore 560029 Karnataka, India

Site	Location	Address
Mexico Operations		
Guadalajara	Mexico	Colomos No 2339, Torre Corporativa, Midtown Piso 20 Oficina 2001, Guadalajara, Mexico, Zip- 44648

Site	Location	Address
USA Operations		
Five Corner's Buildings	Seattle, Washington	1951 152nd PI NE #208, Bellevue, WA 98007
Bishop Ranch	San Ramon, California	6111 Bollinger Canyon Rd, San Ramon, CA 94583
Oakmead Pkwy Sunnyvale	San Francisco, California	1285 Oakmead Pkwy, Sunnyvale, CA, 94085
South Interstate Plaza	Lehi, Utah	170 South Interstate Plaza, Suite 220, Lehi, UT 84043
Regency Forest Drive	Raleigh-Durham, North Carolina	400 Regency Forest Dr, Suite 110, Cary, NC 27518
Olympus Boulevard	Dallas, Texas	Suite No. 275, 2999 Olympus Boulevard, Dallas, Texas
Edison	Edison, New Jersey	399 Thornall Street, Edison, New Jersey 08837
Pointe O'Hare	Rosemont, Illinois	9550 W. Higgins Road, Rosemont, Illinois, 60018

Site	Location	Address
Europe Operations		
Oradea	Romania	Str. Albacului Nr. 12A, Oradea, Bihor 410080
Cluj	Romania	Henri Barbusse no.44-46 Street, Cluj Business Campus Building, 4th floor, postal code: 400609

4. Data Collection and Quantification Methodologies

4.1 Data Collection and Monitoring Methodology

Brillio uses a ESG data Management tool to collect activity data from various sources through data owners in order to improve existing data collection techniques and decrease human errors. This facilitates automation while also improving data accuracy. For example, data on energy usage is monitored and collected every two hours, waste data is collected depending on consumption, and business travel data is acquired based on the number of trips and distance travelled. The facility management team collects activity data at the site level, which is then uploaded to the digital platform and collated by the Sustainability team.

4.2 Quantification Methodology

The process of identifying GHG emission sources is the first step involved in the quantification of GHG emissions. The GHG sources are then classified following the GHG Protocol – Corporate Standard. This is followed by gathering accurate activity data. Selection of nationally or internationally accepted emission factors is a crucial step, and these are available through DEFRA, US EPA, IPCC, EXIOBASE and National GHG Inventories for the calculation of GHG emissions. Brillio’s 2023 GHG inventory is based on the activity data and the use of appropriate emission factors to arrive at a total emission value or carbon footprint.

4.3 GHG Emission Activity Data Sources

The following table shows the sources of emissions for which activity data has been collected along with the sources of data:

Location	Emission Source	Data Source
India	Energy Indirect GHG emissions – Purchased Electricity	Bills/ Invoices/ Meter information
	Energy Indirect GHG emissions – Purchased Cooling	
	Other indirect GHG emissions from Business Travel – Cabs, Rail, Bus	Based on the distance travelled/number of trips
	Other indirect GHG emissions from Air travel	Based on the distance travelled (itinerary)
	Other indirect GHG emissions from Hotel Stays	Based on bills
	Other indirect GHG emissions from Waste	Based on waste generation data and invoices
	Other indirect GHG emissions from Purchased Goods & Purchased Water	Purchase Orders/Invoices
	Other indirect GHG emissions from Capital Goods	Purchase Orders
	Other indirect GHG emissions from Electricity T&D Losses	Bills/Invoices
United States	Energy Indirect GHG emissions - Grid electricity consumption	Based on floor area-Rental agreement
	Business Travel-Air Travel & Car Rentals	Egencia travel management system
Europe	Energy Indirect GHG emissions - Grid electricity consumption	Based on floor area-Rental agreement
Mexico	Energy Indirect GHG emissions - Grid electricity consumption	Based on floor area-Rental agreement

4.4 Excluded Sources

The following sources of emissions have been excluded from the calculation of Brillio's total emissions:

1. Diesel Consumption from DG Set: Brillio did not operate any DG sets during CY 2023.
2. Refrigerant (R22): There was no recharge of refrigerants during CY 2023. Brillio purchases cooling services as part of the energy-use.
3. Employee Vehicular distance: There are 4 categories under this emission source, namely
 - Office provided cab
 - Private cab
 - Bus/Metro
 - Bike/Scooter

Since offices were operating in a hybrid mode for CY 2023, activity data was not available for Bus/Metro, and Bike/Scooter.

Excluded Scope 3 Categories:

Category Number	Category Name
Category 4	Upstream transportation and distribution
Category 8	Upstream Leased Assets
Category 9	Downstream transportation and distribution
Category 10	Processing of sold products
Category 11	Use of sold products
Category 12	End-of-life treatment of sold products
Category 13	Downstream leased assets
Category 14	Franchises
Category 15	Investments

4.6 Quantification of Direct & Indirect Emissions

The following are the direct and indirect emissions from Brillio's operations during CY 2023.

Direct GHG Emission: Scope 1

There are no direct emissions for CY 23

Indirect GHG Emission: Scope 2

The grid electricity purchased to run operations for the Brillio's offices, along with the purchased backup electricity and purchased cooling/HVAC is considered indirect emissions (Scope 2) was considered for India operations. An estimate of the Grid Electricity energy use based on Brillio's office floor area is considered for USA, Mexico, and Romania operations.

Scope 2	Consumption CY 2023	Greenhouse Gas Emissions CY 2023 (tCO2e)	
		Location Based	Market Based
India - Grid Electricity (kWh)	1325438.228	949.8090341	0
India - Purchased Cooling/HVAC (kWh)	194601.84	139.4516785	0
USA – Energy Use (Grid) (kWh)	728937.6945	213.0889626	213.09
Mexico – Energy Use (Grid) (MWh)	89515.43407	36.50439401	36.50
Romania – Energy Use (Grid) (MWh)	46351.069	14.43556335	14.44

The total Scope 2 location based emissions from Brillio's facilities were 1353.29 tCO2e for CY 2023.

In line with our commitment to sustainability, Brillio has purchased **1,522 RECs** to offset our emissions. This achievement allows us to match the energy consumption of our India operations entirely with renewable energy sources, significantly reducing our carbon footprint. Thus, our scope 2 market-based India emissions are 0 metric tonnes CO2e for CY23.

Other Indirect Emission: Scope 3

For Brillio's India operations, Scope 3 emissions include employee commute, business travel, hotel stays, waste generation, and transmission and distribution (T&D) losses from grid electricity. Additionally, value-chain emissions from purchased goods and services, and capital goods are also considered under Scope 3. For Brillio's USA operations, emissions from business travel are specifically accounted for under Scope 3.

Scope 3	Consumption CY 2023	Greenhouse Gas Emissions CY 2023 (tCO ₂ e)
India – Employee Commute – Office Provided Cab (km)	393,750	81.05754
India – Business travel – Car/Taxi	133,010	19.511254
India – Business Travel – Air Travel (pass-km)	6,200,988	734.0405853
India – Business Travel – Rail Travel (pass-km)	34,743	0.62480145
India – Business Travel – Bus Travel (pass-km)	31,562	0.77109408
India - Domestic Hotel Stay (No.of Nights)	3,020	177.878
India - International Hotel Stay (No.of Nights)	979	12.95
Canada	265	1.961
Mexico	9	0.1737
UAE	3	0.1914
UK	119	1.2376
USA	583	9.3863
India – Waste – Paper (Newspaper + Cups + Supplies) (Kg)	2,941.01	3.424486302
India – Waste – Plastic (Kg)	289.82	0.002574807
India – Waste – Food Waste (Kg)	422.3	0.003763716
India – Waste – E-Waste (Kg)	2662.99	0.056670577
India – T&D Losses from Grid Electricity (kWh)	118,892.24	21.06

Scope 3	Consumption CY 2023	Greenhouse Gas Emissions CY 2023 (tCO ₂ e)
USA – Business Travel – Air Travel (pass-km)	2,933,041.47	363.1180552
USA – Rental Car Travel – (spend-USD)	29,397	4.701084824
USA – Hotel Stay (No. of Nights)	2165	32.4109
Canada	7	0.0518
Germany	1	0.0132
India	17	1.0013
Mexico	1	0.0193
UAE	5	0.319
UK	23	0.2392
USA	1911	30.7671
Brillio – Purchased Goods & Services (INR)	144624434.9	300.6756469
Brillio – Capital Goods (INR)	112840019.8	266.6631129
Water (Purchased Goods and Services) (kl)	18182.043	3.205723776

The total Scope 3 emissions from Brillio’s facilities were 2022.16 tCO₂e for CY 2023.

4.7 Reducing Uncertainties

It is assumed that there is +/- 5% to 10 % uncertainty associated with the calculation of the total emission of Brillio each year. It is based on the following:

- Based on the accuracy of the activity data collected, the uncertainty associated can be approximately 5%.
- Uncertainty associated with estimating emission factors.
- Concerning Activity Data (AD), calculation methodology with less uncertainty has been prioritized.

5. Results

Brillio's total emissions for CY 2023 from India, Romania, Mexico and USA were 3375.45 tCO2e. Brillio's India Operations accounted for the major share of emissions, resulting in a total of 2712 tCO2e. Brillio's emissions from USA operations were 613 tCO2e and from Mexico & Romania it was 36.50 & 14.44 respectively. Brillio's Scope 3 Value-Chain emissions from Purchased Goods & Services, and Capital Goods were a total of 570.544 tCO2e.

Location	India	USA	Mexico	Romania	Total
Scope 1	NA	NA	NA	NA	NA
Scope 2	1089.26	213.09	36.50	14.44	1353.29
Scope 3	1621.927	400.23	NA	NA	2022.16
Total	2711.19	613.32	36.50	14.44	3375.45

Emissions by Source

Breakdown of Brillio's Emissions by Source for the CY 2023



Emissions associated with Air Travel were the single most significant source of emissions, accounting for 32.50% of Brillio’s overall emissions. Overall, Business Travel from all categories – Air Travel, Hotel Stay, Car, Rail, Bus – accounted for 39.88% of Brillio’s total emissions, making it the most significant category.

This was followed by emissions from Purchased Electricity, which accounted for 35.94% of the overall emissions. The third most significant source of emissions was Purchased Goods & Services, which accounted for 8.91% of the total emissions.

Emissions by Scope

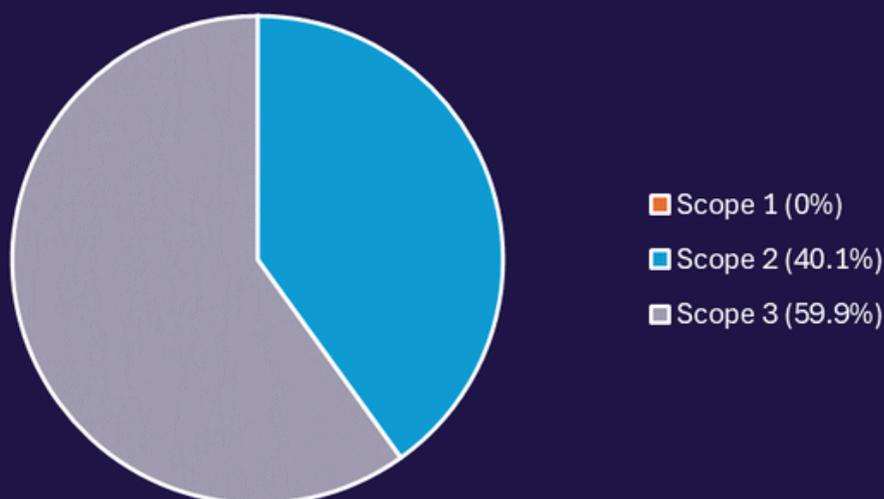
Scope	Emissions (tCO2e)	Percentage (%)
Scope 1	0**	0**
Scope 2*	1353.29	40%
Scope 3	2022.157296	60%
Total	3375.45	100%

*Location Based

**0 for India | Not available for other locations

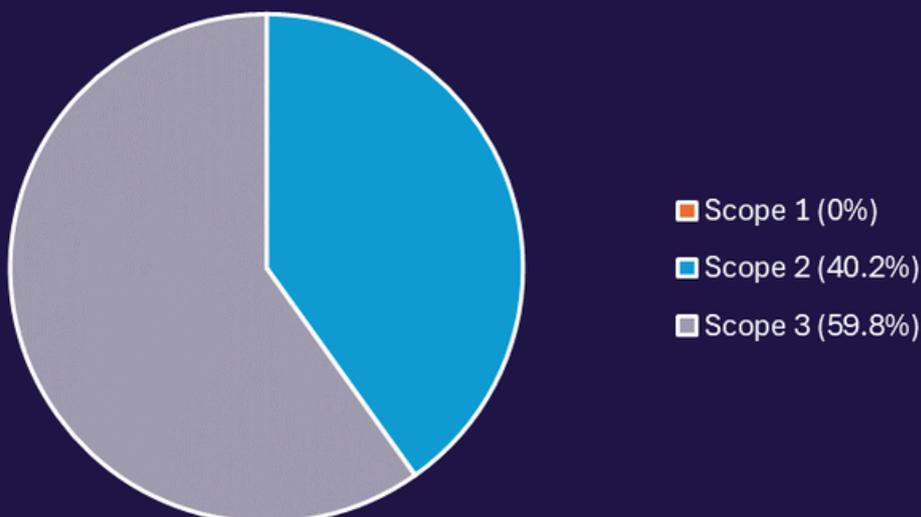
Brillio’s Scope 1, Scope 2, and Scope 3 emissions for the CY 2023 were 0, 1353.29, and 2022.16 tonnes of tCO2e, respectively. The majority of the emissions were from Scope 3, which accounted for 60% of the total emissions. The second highest emissions were from Scope 2, which accounted for 40% of the total emissions. There were no emissions reported under Scope 1 for India, since no installation or refilling of CO2 based fire extinguishers has taken place in the reporting period.

Brillio's Overall Emissions by Scope for CY 2023



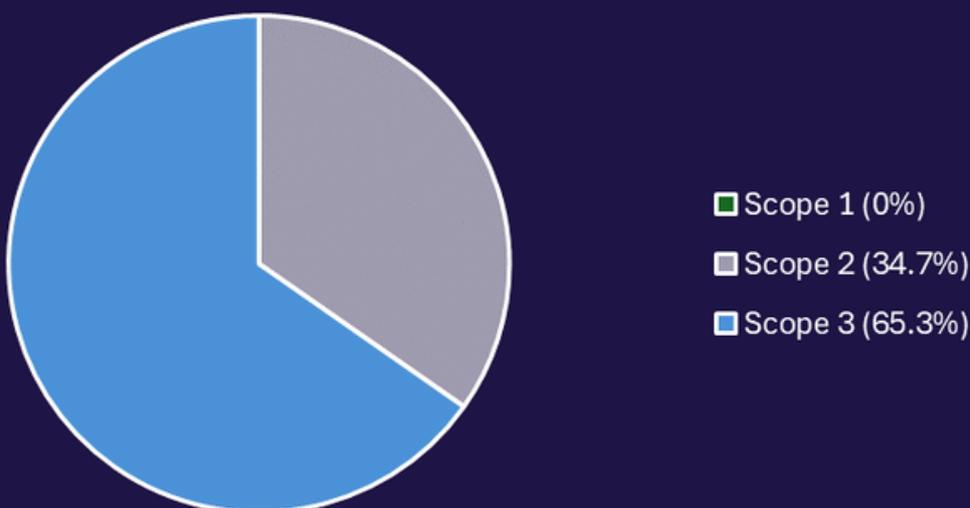
For Brillio's India operations, Scope 3 emissions from Employee Commute, Business Travel, Hotel Stay, Waste Generation and T&D Losses from purchased Grid Electricity accounted for 59.8% of the total emissions, corresponding to 1621.93 tCO₂e, followed by Scope 2 emissions (location based) from purchased Grid Electricity, purchased HVAC/Cooling and purchased backup electricity, and accounted for 40.2% of the total emissions corresponding to 1089.26 tCO₂e.

Brillio's India Emissions by Scope for CY23



For Brillio's USA operations, the trend was similar to the overall emissions. Since there are no activities associated with Scope 1 emissions, they were zero. Scope 2 emissions from Grid – Energy use accounted for 34.7%, corresponding to 213.09 tCO₂e. Scope 3 emissions from Business Travel accounted for the majority share of 65.3%, corresponding to 400.23 tCO₂e.

Brillio's USA Emissions by Scope for CY 23



Emissions Breakdown by Location

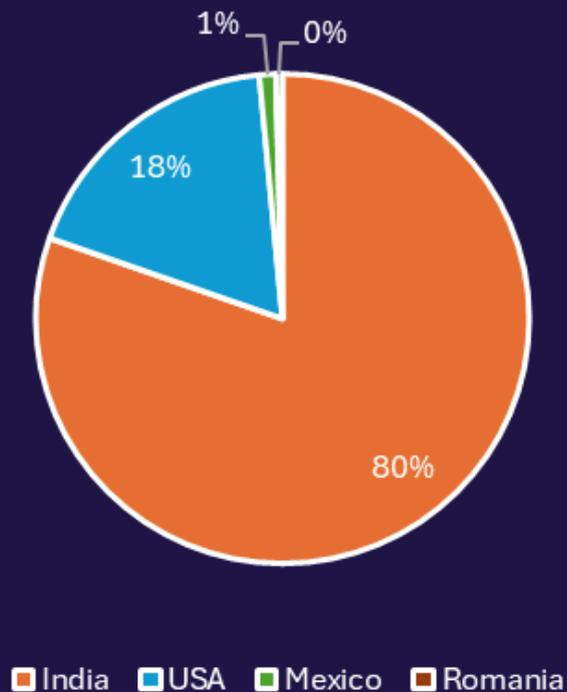
Brillio LLC and Brillio Technologies India Pvt Ltd Emissions Jan-Dec 2023

Location	Category	Total Emissions (tCO2e)	
Scope 1			
India	0	0	
USA	Not Available	Not Available	
Mexico	Not Available	Not Available	
Romania	Not Available	Not Available	
Scope 2			
		Location Based	Market Based
India	Purchased Electricity	949.81	0*
	Purchased Cooling/HVAC	139.45	0*
USA	Purchased Electricity	213.09	213.09
Mexico	Purchased Electricity	36.50	36.50
Romania	Purchased Electricity	14.44	14.44
Scope 3			
India	Fuel & Energy (not in Scope 1 or 2) - T&D Losses	21.06200246	
	Waste - Paper	3.424486302	
	Waste - Plastic	0.002574807	
	Waste - Food	0.003763716	
	Waste - E-waste	0.056670577	
	Business Travel - Car/Taxi	19.511254	
	Business Travel - Air	734.0405853	
	Business Travel - Rail	0.62480145	
	Business Travel - Bus	0.77109408	
	Business Travel - Hotel	190.828	

*India Market-Based Scope 2 Emissions: 0 metric tons CO2e (offset by the purchase of 1522 RECs for our India operations).

Location	Category	Total Emissions (tCO2e)
Scope 3		
India	Employee Commute - Office Cab	81.06
	Water (Purchased Goods and Services)	3.21
	Purchased Goods & Services	300.68
	Capital Goods	266.66
USA	Business Travel - Air	363.12
	Business Travel - Car Rental	4.70
	Business Travel - Hotel	32.41
USA	Purchased Electricity	213.09

Emission % Breakdown by Location



6. Recommendations

Increase Energy Efficiency and Renewable Energy Share

Scope 2 emissions accounted for 40% of the total emissions. Investing in renewable energy sources and enhancing building energy efficiency will significantly reduce the company's Scope 2 emissions.

Reduce Business Travel and Encourage Virtual Meetings

Brillio's highest emissions source is Business Travel, including domestic and international flights, hotel stays, company-provided vehicles, rail, and bus travel. Post-pandemic, maintaining sustainable measures such as work-from-home policies and virtual meetings should be prioritized. Business travel should be limited to essential trips only.

Focus on Sustainable Procurement Practices

Emissions from Capital Goods and Purchased Goods & Services together accounted for 567.34 tCO₂e, or 16.81% of total emissions. Brillio should promote sustainable practices among suppliers to reduce its overall carbon footprint. Preference should be given to products and services with lower carbon footprints, alongside other sustainability and ESG procurement practices. Additionally, refining the emissions data calculation process by sourcing actual data from suppliers rather than relying on spend-based calculations is crucial.

Setting Targets and Metrics

Brillio should establish science-aligned targets for emissions reduction in the short, medium, and long term. This will enhance emissions reduction efforts and provide a clear roadmap for achieving large-scale decarbonization.

7. Conclusion

Brillio's total emissions for the CY of 2023 from its operations in India, Mexico, Romania, and USA were:

Scope 1 (Direct Emissions) – 0.00 tCO₂e

Scope 2 (Indirect Emissions)-Location based – 1353.29 tCO₂e

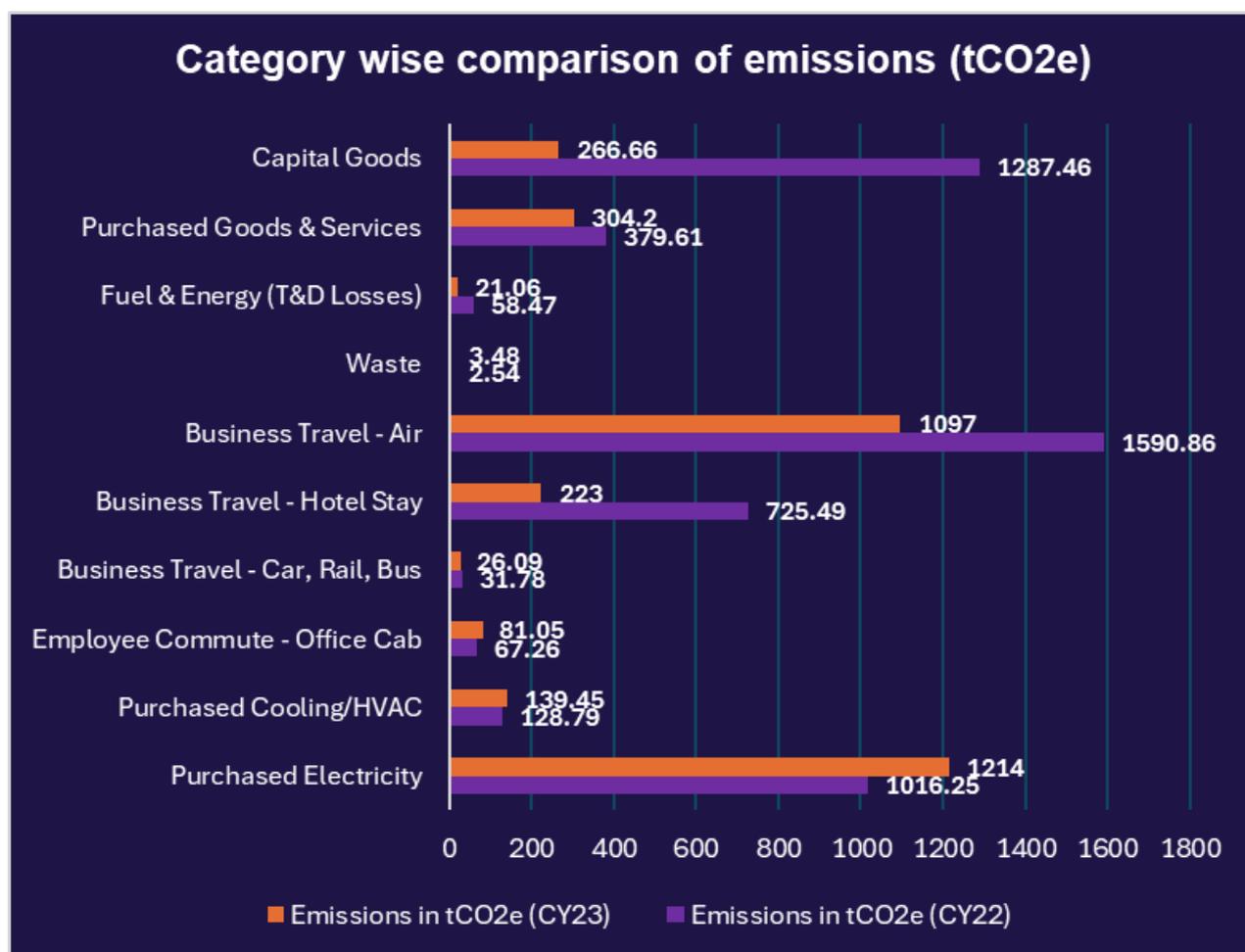
Scope 2 (Indirect Emissions)-Market based – 264.03 tCO₂e (offset by the purchase of 1522 RECs for our India operations)

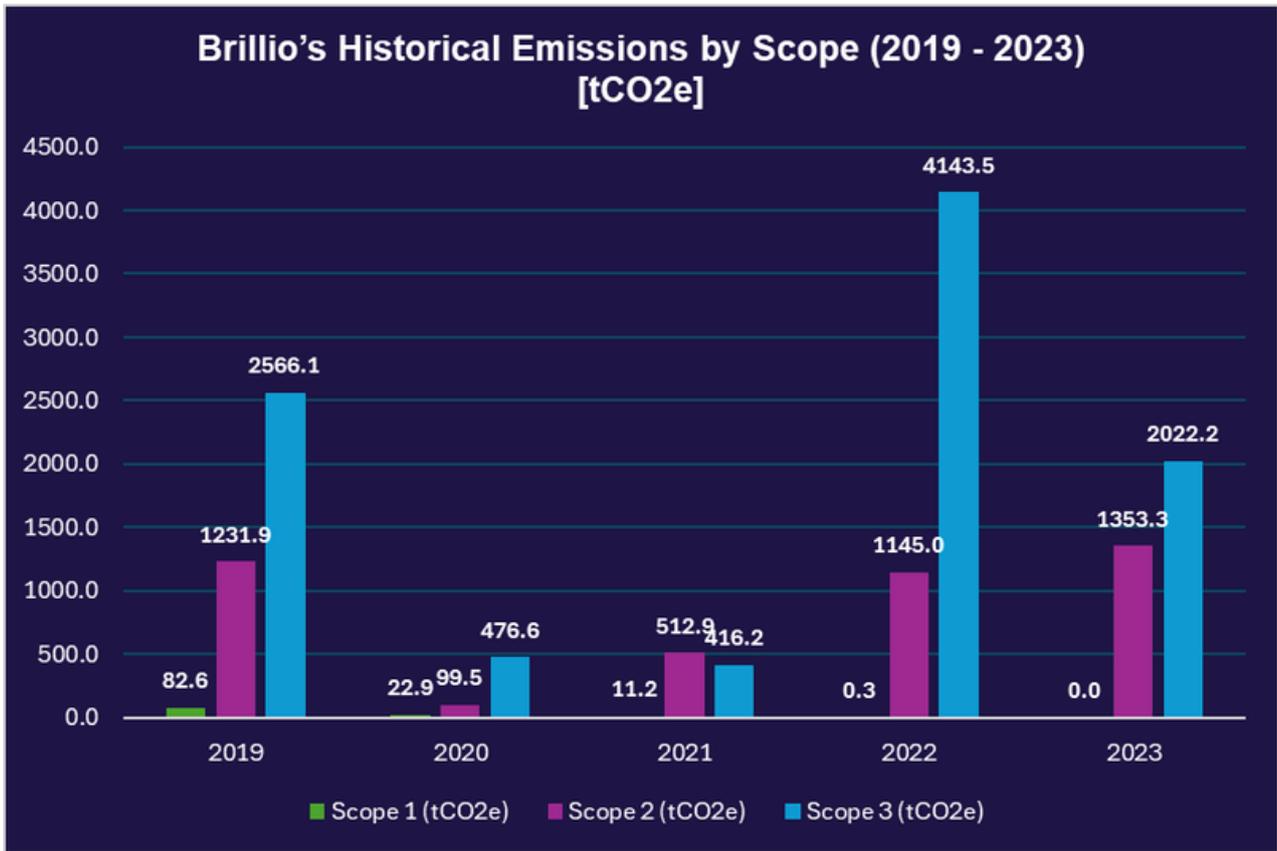
Scope 3 (Other Indirect Emissions) – 2022.16 tCO₂e

For the CY 2023, Brillio expanded the operational boundary to include Scope 2 and Scope 3 emissions from its offices in the USA and Scope 2 emissions from its offices in Romania & Mexico. This was due to the company's efforts to have a wider accountability of its global emissions.

Brillio made considerable efforts to increase data availability and transparency. Compared to the previous year, our overall emissions are lower. However, Scope 2 emissions (location based) are higher due to increase in the number of locations considered this year. Scope 3 emissions are significantly lower than the previous year, mainly due to decrease in procurement costs and lesser travel that previous year.

Brillio is committed to minimizing our environmental impact through strategic investments in renewable energy. In 2023, we procured 1,522 RECs from wind projects to offset the energy consumption of our India operations. This initiative is a key part of our broader sustainability strategy aimed at achieving carbon neutrality. The RECs from these wind projects significantly contribute to reducing our Scope 2 emissions.





In conclusion, Brillio's carbon accounting report for 2023 illustrates our ongoing commitment to reducing our carbon footprint and achieving sustainability goals. Despite facing challenges in managing indirect emissions, our initiatives have led to a notable reduction in Scope 2 and Scope 3 emissions compared to the previous year.

Brillio continues to be Carbon Neutral

Brillio remains carbon neutral, underscoring its commitment to sustainability and environmental responsibility. Since 2021, Brillio has pledged to maintain a carbon neutral approach through 2025, reflecting its dedication to reducing its environmental footprint and supporting global climate action.

This investment reinforces Brillio's role as a responsible corporate citizen and exemplifies its forward-thinking approach to integrating sustainability into its core business practices.



Annexures

Annexure A: Emission Factors Considered

Brillio India							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Purchased electricity			712.90	0.012	0.011	g/kWh	IEA International Electricity Factors (2023)
Bus Transportation			0.10	0.000	0.000	kg/p-km	UK DEFRA - Conversion Factors 2023
Air Travel	Average passenger		0.16	0.000	0.000	kg/p-km	UK DEFRA - Conversion Factors 2023
	Economy		0.08	0.000	0.000	kg/p-km	UK DEFRA - Conversion Factors 2023
	Premium Economy		0.13	0.000	0.000	kg/p-km	UK DEFRA - Conversion Factors 2023
	Business		0.23	0.000	0.000	kg/p-km	UK DEFRA - Conversion Factors 2023
Electricity T&D Losses		40.752	136.40			g/kWh	UK DEFRA Conversion Factors 2023 and IEA International Electricity Factors (2023)
Hotel Stay	Canada	7.400				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	India	58.900				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	Mexico	19.300				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023

Brillio India							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Hotel Stay	UAE	63.800				kg/rooms-per-night	UK DEFRA - Conversion Factors 2023
	UK	10.400				kg/rooms-per-night	UK DEFRA - Conversion Factors 2023
	US	16.100				kg/rooms-per-night	UK DEFRA - Conversion Factors 2023
Purchased Cooling			712.900	0.012	0.011	g/kWh	IEA International Electricity Factors (2023)
Rail Travel			0.035	0.000	0.000	kg/p-km	UK DEFRA - Conversion Factors 2023
Waste	Paper	1164.390				kg/t	UK DEFRA - Conversion Factors 2023
	Plastic	8.884				kg/t	UK DEFRA - Conversion Factors 2023
	Organic	8.912				kg/t	UK DEFRA - Conversion Factors 2023
	Electrical Items	21.281				kg/t	UK DEFRA - Conversion Factors 2023
Business Cabs	Small Car	0.139				kg/km	UK DEFRA - Conversion Factors 2023
	Medium Car	0.167				kg/km	UK DEFRA - Conversion Factors 2023

Brillio India							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Employee Commuting	Small Car	0.139				kg/km	UK DEFRA - Conversion Factors 2023
	Medium Car	0.167				kg/km	UK DEFRA - Conversion Factors 2023
	EV	0				kg/km	UK DEFRA - Conversion Factors 2023

Brillio USA							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Commercial Air Travel	Short Haul		0.207			kg/p-km	US EPA - Emission Factor Hub 2023
	Long Haul		0.163			kg/p-km	US EPA - Emission Factor Hub 2023
Hotel Stay	Canada	7.4				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	India	58.9				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	Mexico	19.3				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	UAE	63.8				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	UK	10.4				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023

Brillio USA							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Hotel Stay	US	16.1				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
	Germany	13.2				kg/rooms -per-night	UK DEFRA - Conversion Factors 2023
Purchased Electricity	Brillio HQ		486.63	0.031	0.004	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)
	Illinois		588.41	0.059	0.008	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)
	San Ramon		455.94	0.026	0.003	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)
	Seattle		184.81	0.017	0.002	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)
	San Francisco		455.94	0.026	0.003	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)
	Raleigh- Durham		654.57	0.038	0.005	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)

Brillio USA							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Purchased electricity	Dallas		818.54	0.052	0.007	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)
	Utah		1514.28	0.147	0.021	lb/MWh	US EPA - eGRID 2022 State (Publication Year 2024)

Categories	CO2	CH4	N2O	HFC	PFC	SF6	NF3	Unit	Source
Rental Car	0.149	0.001	0.000	0.002	0.000	0.000	0.000	kg/USD	US EPA - EEIO Factors 2.0.1-411 AR5

Brillio Europe							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Purchased Electricity			271.3	0.004	0.0030 20134	g/kWh	IEA International Electricity Factors (2023)

Brillio Mexico							
		Emission factors					
Categories		CO2e	CO2	CH4	N2O	Unit	Source
Purchased Electricity			406.8	0.012	0.0023 48993	g/kWh	IEA International Electricity Factors (2023)

Source	Sub Industry	CO2 Kg/ USD	CH4 Kg/ USD	N2O Kg/ USD	NF3 Kg/ USD	SF6 Kg/ USD	HFCs Kg/ USD	PFCs Kg/ USD
US EPA - EEIO Factors 2.0.1-411 AR5	221121 - Electric Bulk Power Transmission and Control	4.286	0.006	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	237990 - Other Heavy and Civil Engineering Construction	0.365	0.002	0.000	0.000	0.000	0.017	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	238210 - Electrical Contractors and Other Wiring Installation Contractors	0.401	0.002	0.000	0.000	0.000	0.036	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	311920 - Coffee and Tea Manufacturing	0.381	0.002	0.001	0.000	0.000	0.003	0.001
US EPA - EEIO Factors 2.0.1-411 AR5	323117 - Books Printing	0.398	0.001	0.000	0.000	0.000	0.003	0.001
US EPA - EEIO Factors 2.0.1-411 AR5	323120 - Support Activities for Printing	0.265	0.001	0.000	0.000	0.000	0.002	0.001
US EPA - EEIO Factors 2.0.1-411 AR5	332510 - Hardware Manufacturing	0.334	0.001	0.000	0.000	0.000	0.004	0.002
US EPA - EEIO Factors 2.0.1-411 AR5	333912 - Air and Gas Compressor Manufacturing	0.261	0.001	0.000	0.000	0.000	0.003	0.003
US EPA - EEIO Factors 2.0.1-411 AR5	334112 - Computer Storage Device Manufacturing	0.101	0.000	0.000	0.000	0.000	0.001	0.003
US EPA - EEIO Factors 2.0.1-411 AR5	334310 - Audio and Video Equipment Manufacturing	0.109	0.000	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	423420 - Office Equipment Merchant Wholesalers	0.103	0.000	0.000	0.000	0.000	0.002	0.000

Source	Sub Industry	CO2 Kg/ USD	CH4 Kg/ USD	N2O Kg/ USD	NF3 Kg/ USD	SF6 Kg/ USD	HFCs Kg/ USD	PFCs Kg/ USD
US EPA - EEIO Factors 2.0.1-411 AR5	423430 - Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	0.103	0.000	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	423910 - Sporting and Recreational Goods and Supplies Merchant Wholesalers	0.189	0.001	0.000	0.000	0.000	0.004	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	424120 - Stationery and Office Supplies Merchant Wholesalers	0.184	0.001	0.000	0.000	0.000	0.004	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	453110 - Florists	0.181	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	453210 - Office Supplies and Stationery Stores	0.181	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	453220 - Gift, Novelty, and Souvenir Stores	0.181	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	488490 - Other Support Activities for Road Transportation	0.249	0.002	0.000	0.000	0.000	0.005	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	491110 - Postal Service	0.184	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	492110 - Couriers and Express Delivery Services	0.533	0.002	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	517311 - Wired Telecommunications Carriers	0.087	0.000	0.000	0.000	0.000	0.002	0.001

Source	Sub Industry	CO2 Kg/ USD	CH4 Kg/ USD	N2O Kg/ USD	NF3 Kg/ USD	SF6 Kg/ USD	HFCs Kg/ USD	PFCs Kg/ USD
US EPA - EEIO Factors 2.0.1-411 AR5	522320 - Financial Transactions Processing, Reserve, and Clearing house Activities	0.071	0.000	0.000	0.000	0.000	0.001	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	517312 - Wireless Telecommunications Carriers (except Satellite)	0.117	0.000	0.000	0.000	0.000	0.003	0.001
US EPA - EEIO Factors 2.0.1-411 AR5	531390 - Other Activities Related to Real Estate	0.428	0.001	0.000	0.000	0.000	0.004	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	532111 - Passenger Car Rental	0.149	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	532310 - General Rental Centers	0.143	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	541211 - Offices of Certified Public Accountants	0.056	0.000	0.000	0.000	0.000	0.001	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	541612 - Human Resources Consulting Services	0.073	0.000	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	541870 - Advertising Material Distribution Services	0.116	0.000	0.000	0.000	0.000	0.006	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	541890 - Other Services Related to Advertising	0.116	0.000	0.000	0.000	0.000	0.006	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	541990 - All Other Professional, Scientific, and Technical Services	0.082	0.000	0.000	0.000	0.000	0.001	0.000

Source	Sub Industry	CO2 Kg/ USD	CH4 Kg/ USD	N2O Kg/ USD	NF3 Kg/ USD	SF6 Kg/ USD	HFCs Kg/ USD	PFCs Kg/ USD
US EPA - EEIO Factors 2.0.1-411 AR5	561210 - Facilities Support Services	0.222	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	561499 - All Other Business Support Services	0.121	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	561599 - All Other Travel Arrangement and Reservation Services	0.098	0.000	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	561621 - Security Systems Services (except Locksmiths)	0.096	0.000	0.000	0.000	0.000	0.001	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	561710 - Exterminating and Pest Control Services	0.155	0.001	0.000	0.000	0.000	0.014	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	561740 - Carpet and Upholstery Cleaning Services	0.155	0.001	0.000	0.000	0.000	0.014	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	611430 - Professional and Management Development Training	0.130	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	621340 - Offices of Physical, Occupational and Speech Therapists, and Audiologists	0.108	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	711310 - Promoters of Performing Arts, Sports, and Similar Events with Facilities	0.094	0.001	0.000	0.000	0.000	0.001	0.000

Source	Sub Industry	CO2 Kg/ USD	CH4 Kg/ USD	N2O Kg/ USD	NF3 Kg/ USD	SF6 Kg/ USD	HFCs Kg/ USD	PFCs Kg/ USD
US EPA - EEIO Factors 2.0.1-411 AR5	711310 - Promoters of Performing Arts, Sports, and Similar Events with Facilities	0.094	0.001	0.000	0.000	0.000	0.001	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	711320 - Promoters of Performing Arts, Sports, and Similar Events without Facilities	0.094	0.001	0.000	0.000	0.000	0.001	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	721110 - Hotels (except Casino Hotels) and Motels	0.195	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	721214 - Recreational and Vacation Camps (except Campgrounds)	0.195	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	722310 - Food Service Contractors	0.164	0.001	0.000	0.000	0.000	0.003	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	813410 - Civic and Social Organizations	0.139	0.001	0.000	0.000	0.000	0.008	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	813990 - Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	0.139	0.001	0.000	0.000	0.000	0.008	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	923110 - Administration Of Education Programs	0.158	0.001	0.000	0.000	0.000	0.002	0.000
US EPA - EEIO Factors 2.0.1-411 AR5	923130 - Administration Of Human Resource Programs (Except Education, Public Health, And Veterans' Affairs Programs)	0.303	0.002	0.000	0.000	0.000	0.004	0.000

Annexure B: Renewable Energy Certificate



This Redemption Statement has been produced for

BRILLIO TECHNOLOGIES PVT LIMITED

by

TARGRAY INDUSTRIES, INC.

confirming the Redemption of

1 522.000000

I-REC Certificates, representing 1 522.000000 MWh of
electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

o Bren Optimus Bangalore- 4th Floor of Bren Optimus No 8/2, Dr.M.H Marigowda Road, Bangalore – 560029 o The Hub Bangalore -
“The Hub”, 4th & 5th Floor, Sy.No.8/2, Ambalipura Village, Sarjapura Main Road, Bangalore – 560102 o Pune - Floor, 9 & 10, The Kode,
Baner Pashan Link Road, Pune – 411027 o Chennai - Global Info city Park, Tower A, 13th Floor, Core-1, Perungudi Chennai- 600096 o
Hyderabad - Krishee Sapphire, 2nd floor, Survey no: 88 of Madhapur Village, Hyderabad – 500081
India

in respect of the reporting period

2023-01-01 to 2023-12-31

The stated Redemption Purpose is

Brillio is committed to achieving 100% use of green energy across our offices in India. By purchasing and retiring Renewable Energy
Certificates (RECs) on behalf of our electricity consumption during the reporting period, we aim to minimize our Scope 2 emissions
and reinforce our dedication to sustainability.

Ev.



QR Code Verification

Verify the status of this Redemption Statement by scanning the QR code on the left and en
tering in the Verification Key below

Verification Key

3 9 6 7 5 1 6 8

<https://api-internal.evident.app/public/certificates/en/q7IppCnLm3ROIF%2BoiulCWdOzv4uuuhmuGt1UBI15kVIGxSSJKj8Q5AYAlroO6u6AT>

Redeemed Certificates

Production Device Details

Device	Country of Origin	Energy Source	Technology Supported		Commissioning Date	Carbon (CO2 / MWh)
1.5 MW Windmill Project of Zenitex by CDPL	India	Wind	Onshore	No	2011-03-31	0.000000

Redeemed Certificates

From Certificate ID	To Certificate ID	Number of Certificates	Offset Attributes	Period of Production	Issuer
0000-0220-0963-9143.000000	0000-0220-0964-0387.999999	1 245.000000	Incl	2023-01-01 - 2023-12-31	The Green Certificate Company (Central Issuer)

Production Device Details

Device	Country of Origin	Energy Source	Technology Supported		Commissioning Date	Carbon (CO2 / MWh)
2.1MW Windmill of Kalakruti Processors Private Limited	India	Wind	Onshore	No	2022-07-30	0.000000

Redeemed Certificates

From Certificate ID	To Certificate ID	Number of Certificates	Offset Attributes	Period of Production	Issuer
0000-0220-0958-6003.050000	0000-0220-0958-6280.049999	277.000000	Incl	2023-09-01 - 2023-12-31	The Green Certificate Company (Central Issuer)

Auditor Notes

This statement is proof of the secure and unique redemption of the I-RECs stated above for the named beneficiary to be reported against consumption in the country during the reporting year stated. I-RECs are assigned to a beneficiary at redemption and cannot be further assigned to a third party. No other use of these I-RECs is valid under the I-REC Standard.

Where offset attributes are 'inc' the device registrant, who exclusively holds the environmental attribute rights, has undertaken never to release carbon offsets in association with these MWh; 'excl' means carbon offsets relating to these MWh may be traded independently at some point in the future.

For labelling scheme information please refer to the scheme's website. Labelling scheme listing may not be exhaustive.

Thermal plant emit carbon as part of the combustion process. Whilst this is not zero carbon, it is generally recognised as carbon neutral where the source is recent biomass.

INDEPENDENT GHG VERIFICATION STATEMENT

Introduction

DNV Business Assurance India Private Limited ('DNV') has been commissioned by the management of Brillio Technologies Private Limited ('Brillio' or 'the Company', Corporate Identity Number: U22190KA1997FTC022250) to carry out independent verification of "Greenhouse Gas ('GHG') corporate inventory data" for the period 1st January 2023 to 31st December 2023.

Verification protocol/methodology:

This data-only verification engagement has been carried out in accordance with DNV's VeriSustain™ protocol (v6.0) for data-only verification along with requirements set out in ISO 14064-3 - *Specification with guidance for the verification and validation of greenhouse gas statements*. DNV carried out limited level of verification of selected GHG emission data while applying a ±5% materiality threshold for errors and emissions.

Reporting Criteria:

Brillio reported its GHG inventory data in bespoke spreadsheets based on:

1. The principles of World Resource Institute (WRI) GHG Protocol-Corporate Standard & Corporate Value Chain (Scope 3) Standard
2. Emission factors have been sourced from the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report, The UK Department for Environment, Food and Rural Affairs (DEFRA), US EPA - eGRID 2022 State, US EPA - EEIO Factors 2.0.1-411 AR5 & US EPA - Emission Factor Hub 2023.
3. 'IEA International Electricity Factors (2023)' has been used for India, Mexico & Romania and 'US EPA - eGRID 2022 State' for the USA.

Scope, Boundary and Limitations of Verification:

The scope of work agreed includes the independent verification of GHG (Scope 1, 2 and 3) emissions data during the period 1st January 2023 to 31st December 2023 considering selected samples for a limited level of verification.

- The organizational boundary based on operational control approach included:
 - India offices - 5 Nos. - Bangalore (Adugodi), Bangalore (Sarjapur Rd.), Pune, Hyderabad, Chennai
 - Europe – 2 Nos.- Romania-Oradea, Romania-Cluj
 - North America – 8 Nos. - Brillio Headquarter, Illinois, Raleigh-Durham, San Francisco, San Ramon, Seattle, Dallas, Utah.
 - Mexico- Guadalajara
- Operational boundary includes the following emission sources:
 - Scope 1 GHG emissions: Not reported.
 - Scope 2 GHG emissions in following categories
 - Purchased electricity from National Grids in India, Europe and North America- actual Electricity consumption & spend based.
 - Purchased cooling in Indian operations.
 - Scope 3 GHG emissions in following categories
 - Category 1: Purchased Goods and Services (Water Consumption)- Average data based (purchase quantity)
 - Category 2: Capital Goods- Spend based. Category 3: Fuel-and-energy-related activities- Electricity T&D Losses, average data based on consumption.
 - Category 5: Waste generated in operations- based on types & quantity of waste generated. Category 6: Business travel- USA: Air, Rental cars and Hotel Stay; India: Air, Rail, Bus, Rental car and Hotel stay.
 - Category 7: Employee commuting- based on distance travelled.

Responsibility of the Company:

The Company's EHS & Sustainability team is responsible for the collection, analysis, aggregation and presentation of data and information related to its GHG assertions based on methodologies defined in frameworks and standards such as the Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (Revised edition) & Corporate Value Chain (Scope 3) published by

World Business Council for Sustainable Development, Emission factors from the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report, The UK Department for Environment, Food and Rural Affairs (Defra 2023), US EPA- EEIO Factors 2.0.1-411, IEA International Electricity Factors (2023) and US EPA - eGRID 2022 State for the calculation of GHG emissions by adopting the 'operational control' model as a performance data consolidation approach. Electricity intensity was considered from 'U.S. Energy Information Administration, 2018 Commercial Buildings Energy Consumption Survey' to calculate electricity consumption at Brillio's USA offices.

DNV's responsibility:

Our responsibility of performing this work is to the management of the Company (Brillio) only and in accordance with the scope of work agreed with the Company. The verification engagement is based on the assumption that the data and information provided to us is complete, sufficient and true. We disclaim any liability or co-responsibility for any decision a person or entity would make based on this verification statement. No external stakeholders were interviewed as part of this verification engagement.

The verification was carried out during May 2024 - July 2024 by a team of qualified sustainability and GHG assessors.

Verification Methodology:

We planned and performed our verification work to obtain the evidence we considered necessary to provide a limited level of verification, while adopting a risk-based approach towards selection of samples for assessing the robustness of the underlying data management system, information flow and controls. We carried out the following activities:

- Desk review of the Scope 1, Scope 2 and Scope 3 emissions activity and associated data for the period - 1st January 2023 – 31st December 2023 captured in bespoke spreadsheets.
- Review of the standard operating procedures ('SOPs') for GHG Management System as well as the Company's GHG data management processes used to generate, aggregate, and report the GHG data, as well as assessment of the completeness, accuracy and reliability of the data.
- Reviews of GHG data aggregation system in place including forms and formats, assumptions, as well as associated emission factors and calculation methodologies.
- Sampling of activity data for verification in line with the requirements for a limited level of verification. • Onsite visits to the operational facility of the Company at Adugodi & Sarjapur Rd., Bangalore (Karnataka), in India for verifying the identified activities and emission sources and related evidence at the Indian operations on a sample basis.
- Interaction with key managers and data owners to review data systems related to the GHG inventory including reviews of emission factors and assumptions used for calculation methodology.

Conclusion

On the basis of our verification methodology and scope of work agreed upon, nothing has come to our attention to suggest that the GHG emissions as brought out in Annexure I are not materially correct and is not a fair representation of the Scope 1, 2 and 3 GHG emissions of Brillio for the reporting period 1st January 2023 – 31st December 2023. Some data inaccuracies identified during the verification process were found to be attributable to transcription, interpretation and aggregation errors and the errors have been corrected.

DNV's Competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- *Conformity Assessment – General principles and requirements for validation and verification bodies* and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. We have complied with the DNV Code of Conduct during the verification engagement and maintain independence wherever required by relevant ethical requirements.

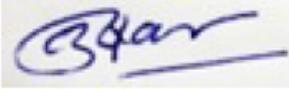
This engagement work was carried out by an independent team of sustainability and GHG assurance professionals. DNV was not involved in the preparation of any statements or data except for this verification statement. DNV maintains complete impartiality toward stakeholders interviewed during the verification process. DNV did not provide any services to Brillio in the scope of verification during 1st January 2023 to 31st December 2023 that could compromise the independence or impartiality of our work.



Purpose and Restriction on Distribution and Use

This verification statement, including our conclusion has been prepared solely for the exclusive use and benefit of the management of the Company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than the Management of the Company for DNV's work or this verification statement. The usage of this verification statement shall be governed by the terms and conditions of the contract between DNV and Brillio, and DNV does not accept any liability if this statement is used for an alternative purpose from which it is intended, nor to any third party in respect of this verification statement. No part of this verification statement shall be reproduced, distributed or communicated to a third party without prior written consent.

For **DNV Business Assurance India Private Limited**,

 <p>Digitally signed by Chaudhari, Tushar Date: 2024.07.03 13:24:16 +05'30'</p> <p>Tushar Chaudhari Lead Verifier DNV Business Assurance India Private Limited, India.</p>	 <p>Date: 2024.07.03 15:21:42 +05'30'</p> <p>Anjana Sharma Technical Reviewer DNV Business Assurance India Private Limited, India.</p>
<p>Goutam Banik (Verifier) Syed Rameez (Verifier) 03rd July 2024, Pune, India.</p>	

DNV Business Assurance India Private Limited is part of DNV – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance; the VeriSustain Protocol is available on request from www.dnv.com

Annexure I

GHG Emissions for Brillio for the period 1st January 2023 to 31st December 2023

Scope 2	Country	Electricity (tCO2e)	Cooling (tCO2e)	Total Emissions (tCO2e)
	India	950	139	1,089
	USA	213	-	213
	Mexico	37	-	37
	Romania	14	-	14
	Total Scope 2 GHG Emissions			1,353

Scope 3	Country	Category 1 Purchased Goods and Services (tCO2e)	Category 2 Capital Goods (tCO2e)	Category 3 Fuel-and-energy-related activities: Electricity T&D Losses (tCO2e)	Category 5 Waste generated in operations (tCO2e)	Category 6 Business travel (tCO2e)	Category 7 Employee commuting (tCO2e)	Total Emissions (tCO2e)
	India	-	267	21	3	946	81	1,622
	USA	-	-	-	-	400	-	400
	Total Scope 3 GHG Emissions							2,022

Brillio	Scope 1(tCO2e)	Scope 2 (tCO2e)	Scope 3 (tCO2e)
India	-	1,089	1,622
USA	-	213	400
Mexico	-	37	-
Romania	-	14	-
Total Emissions (tCO2e)	-	1,353	2,022
Brillio's total GHG Emissions (tCO2e) for 2023		3,375	

Note 1: Brillio has reported its Scope 1 GHG emission as zero for the period 1st January 2023 to 31st December 2023, since no installation or refilling of CO2 based fire extinguisher has taken place during the reporting period. Also, builder/facility owner of multitenant office premises are providing back up electricity from DG, Air handling units, etc. as per the lease/rent agreement. Brillio has considered electricity consumption from DG & cooling (India offices) under Scope 2 GHG emission calculations, but they don't have any equity or operational control on Air handling units & re-filling of refrigerant (fugitive emission). As per "The Greenhouse Gas Protocol-A Corporate Accounting and Reporting Standard under Leased assets, outsourcing, and franchise", therefore Brillio will monitor & calculate this under Scope 3 GHG emission for the future reporting period.

Note 2: Calculation of Scope 2 GHG emissions are based on factors and equations considered from the IEA International Electricity Factors (2023) for India, Mexico & Romania and US EPA - eGRID 2022 State (Publication Year 2024) for USA.

Note 3: Brillio has considered electricity intensity from 'U.S. Energy Information Administration, 2018 Commercial Buildings Energy Consumption Survey' to calculate their total electricity consumption by multiplying with total floor area of 8 rented/lease offices in USA.

Note 4: Scope 3 GHG emissions for India & USA operations are calculated based on US EPA - EEIO Factors 2.0.1-411 AR5, UK DEFRA - Conversion Factors 2023, & US EPA - Emission Factor Hub 2023.



INDIA OFFICE

Bren Optimus
Brillio Technologies, No. 4/2,
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