brillio

GHG ACCOUNTING REPORT

January 2024 - December 2024

Provided by

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EXECUTIVE SUMMARY

This report details the Greenhouse Gas Emissions (GHG) accounting for the organization Brillio. The total GHG emissions for the reporting period 01-Jan-2024 to 31-Dec-2024 were found to be **5,647.85 tCO_2e**. The largest source of emissions was from **Business Travel** which accounted for **2,673.23 tCO_2e** contributing to **47.33%** of the total emissions.

The GHG inventory report aims to provide a clear understanding of the sources and magnitudes of emissions, enabling the identification of key areas for improvement and the development of effective strategies for reduction.

This document has been prepared in conformance with the GHG Protocol Corporate Accounting and Reporting Standard prepared by the World Business Council on Sustainable Development (WBCSD) and the World Resources Institute (WRI).

Table 1: Emissions by Scope - CY 2024

Scope	Emissions (tCO_2e)	% of Total
Scope 1	30.78	0.55%
Scope 2	1,561.78	27.65%
Scope 3	4,055.29	71.80%
Total Emissions (Scope 1 + Scope 2 + Scope 3)	**5,647.85**	**100.00%**

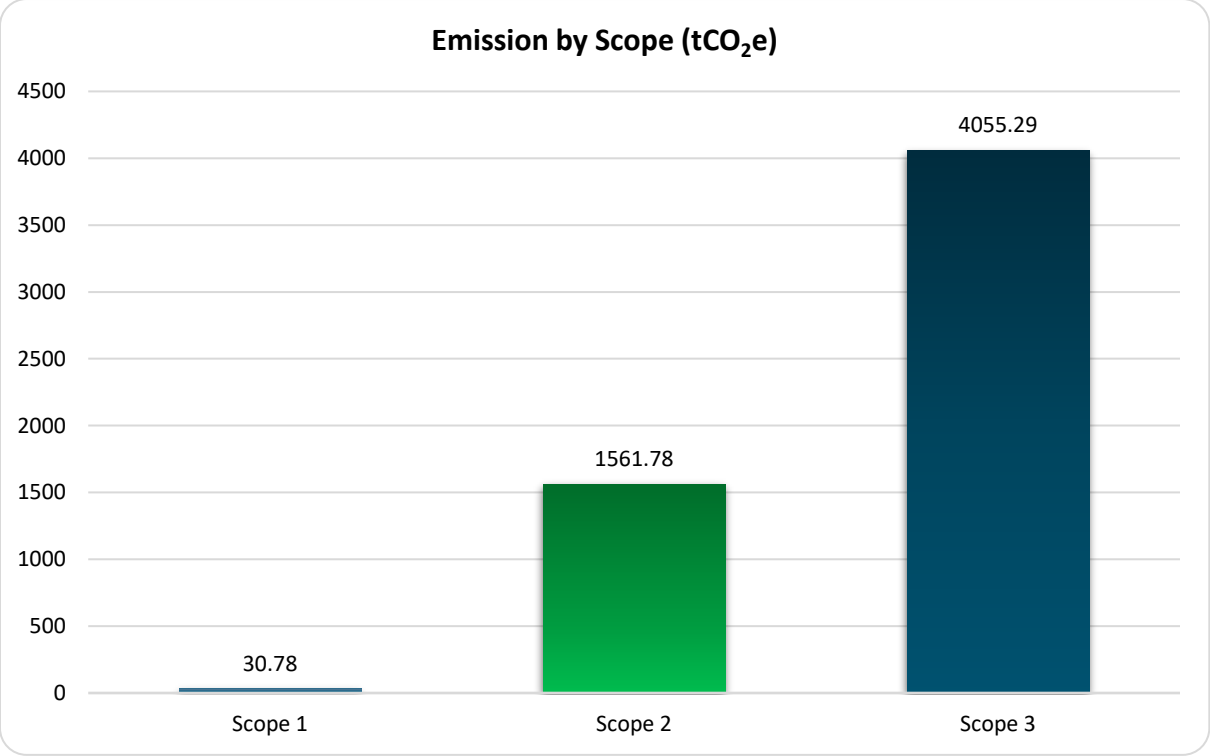


Figure 1: Emission by Scope (tCO_2e)

INTRODUCTION

ABOUT THE REPORT

Brillio's GHG emissions inventory for the period 01-Jan-2024 to 31-Dec-2024 are presented in this Carbon Accounting Report. It covers Brillio's operations across India, Mexico, Romania, United States of America and the United Kingdom and is presented in accordance with GHG Protocol Corporate Standard. The report facilitates the improvement of Brillio's sustainability performance by demonstrating an accurate assessment of the organization's GHG emissions arising from its activities and facilities. Through this evaluation, key GHG emissions sources are identified which will assist Brillio in designing appropriate emission reduction and mitigation strategies. Evaluating principal sources of GHG emissions will enable the identification of areas for improvement and further emission reduction. This report encompasses the Scope 1, Scope 2 and Scope 3 emissions of the GHG inventory report for Brillio.

REPORTING PERIOD

The Greenhouse Gas (GHG) emissions inventory detailed in this report accounts for Brillio's emissions over the defined reporting period, which spans from January 1, 2024, to December 31, 2024. For comparison and performance tracking, the calendar year 2022 has been designated as the base year. This allows for a consistent benchmarking of emission trends and progress in reduction efforts.

ABOUT THE ORGANISATION

Founded in 2014 as a full-service digital transformation services and consulting firm, Brillio applies its 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.

Brillio brings deep expertise across the full spectrum of digital capabilities:

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

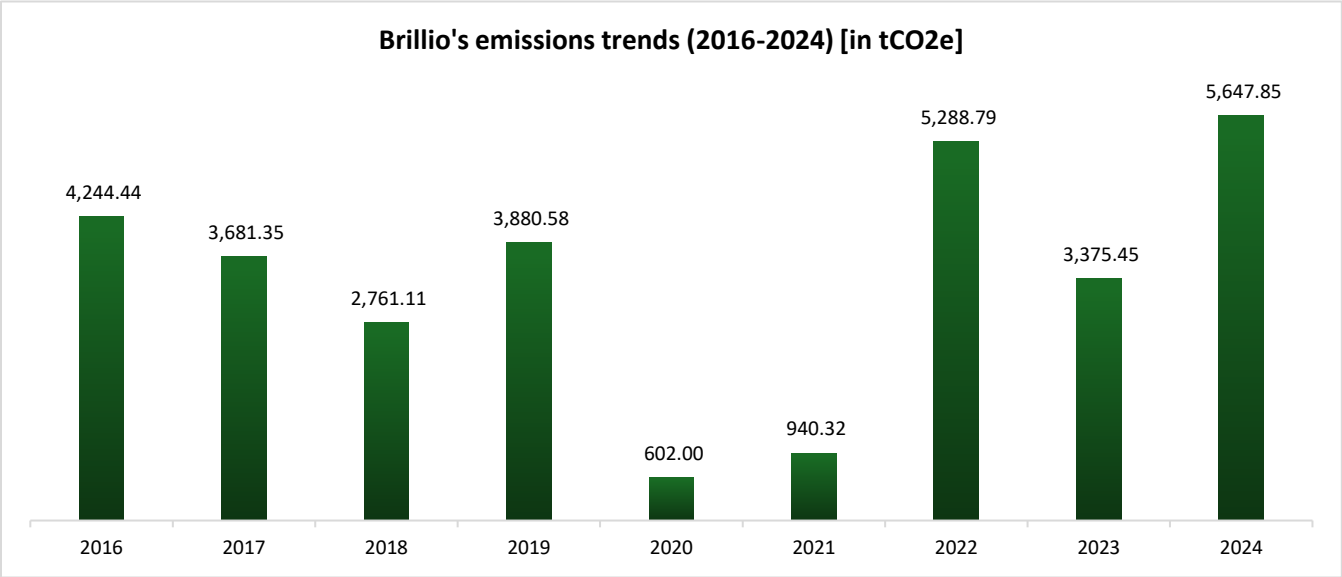
Headquartered in Dallas, Texas, Brillio operates across 18 offices in the USA, UK, Romania, Mexico, and India, with a team of over 6,000 professionals. The company maintains a strong focus on world-class customer satisfaction.

Brillio's sustainability journey began in 2016 with the measurement of its carbon footprint and the development of a 10-year roadmap to become carbon negative by 2025. Early efforts focused on establishing sustainability policies, quantifying greenhouse gas (GHG) emissions, setting performance baselines, and deploying monitoring systems.

Sustainability is now deeply embedded in Brillio's operations. The company prioritizes carbon footprint reduction, supply chain optimization, and waste minimization. It integrates sustainable practices with its technological strengths to deliver environmental impact, guided by the principle of "Act Responsible & Think Sustainable."

In 2023, Brillio intensified its focus on energy-saving technologies and implemented a sustainable development management system across all its India sites. This system, aligned with ISO 26000:2010 standards, covers a significant portion of its workforce and was identified as a key environmental indicator in the company's materiality matrix.

Brillio continues to uphold its carbon-neutral status, offsetting all emissions for the 2023 calendar year through verified carbon credit projects, in line with its commitment to environmental responsibility and long-term climate goals.



CARBON ACCOUNTING OBJECTIVES

This report is developed with the objective of comprehensively evaluating and managing Brillio's greenhouse gas (GHG) emissions for the calendar year 2024. It supports the organization's commitment to environmental transparency, accountability, and continual improvement in emissions performance. The key objectives for the 2024 Carbon Accounting Report are to:

1. Quantify and report Brillio's Scope 1, Scope 2, and relevant Scope 3 GHG emissions for the period January 1, 2024, to December 31, 2024.
2. Support alignment with global climate reporting frameworks such as the CDP, EcoVadis, and other voluntary initiatives.
3. Facilitate third-party verification and enhance the credibility and integrity of Brillio's climate-related disclosures.
4. Support the development of emission reduction and climate action plans.

Roles and Responsibilities

The quantification of Brillio's carbon emissions was led by **Nuvreet Parmar, Manager - Sustainability** and overseen by **Abhishek Ranjan, Senior Director & Global Head of Sustainability** at Brillio. Brillio's sustainability team identified and collected activity data every month. Brillio's sustainability team is responsible for identifying and collecting relevant activity data monthly, with periodic reviews to assess data quality, quantification methods, and potential emission reduction strategies.

At the site level, the facility management team collects key activity data—such as energy usage, waste generation, and business travel. This data is uploaded to the digital platform, Persefoni, where it is reviewed, consolidated, and analyzed by the sustainability team to support ongoing emissions tracking and reporting.

Methodology Used

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

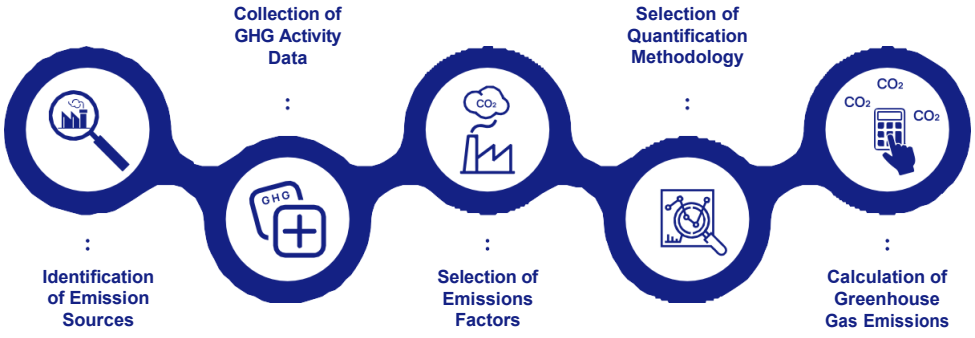


Figure 2: GHG Accounting Methodology

Principles of Carbon Accounting

GHG accounting and reporting practices are constantly evolving alongside advancements in the science of climate change. The GHG Protocol and ISO 14064 standards advise 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, the organization 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 far as possible and practicable.

BOUNDARIES

Organizational Boundaries

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

Operational boundaries

Brillio operates across 18 locations worldwide, which includes all the facilities in the USA, India, United Kingdom, Mexico and Romania all of which have been considered in the preparation of this GHG Accounting Report. The names and addresses of the individual locations are mentioned in Annexure I.

Direct Emissions (Scope 1)

These are emissions that come from sources directly owned or controlled by the organization. Examples include:

- Fuel combustion in vehicles, boilers, and generators.
- Chemical and physical processes within the organization.
- Fugitive emissions from cooling and air conditioning equipment.

Table 2: Overview of Scope 1 emission sources for Brillio - CY 2024

Scope of Emissions	Emission sources
Scope 1	Refrigerants and Fugitive Gases

Indirect Emissions from Purchased Electricity (Scope 2)

While not directly generated by the organization, these emissions are associated with electricity, steam, heat, or cooling purchased from external providers.

There are two ways to report Scope 2 emissions:

- Location-based method: This uses average emission factors based on the regional electricity grid where consumption occurs.
- Market-based method: This reflects emissions associated with specific electricity purchase agreements, where the origin of energy generation is guaranteed.

Table 3: Overview of Scope 2 emission sources for Brillio - CY 2024

Scope of Emissions	Emission sources
Scope 2	Purchased Electricity
	Purchased Cooling

Other Indirect Emissions (Scope 3)

These emissions occur at sources outside the organization's control but are still a result of its activities. Some examples include:

- Emissions from the production and transportation of materials used by the organization.
- Emissions from vehicles not owned or controlled by the organization (e.g., employee commuting).
- Emissions from outsourced activities and waste disposal.

Table 4: Overview of Scope 3 emission sources for Brillio - CY 2024

Scope of Emissions	Emission sources
Scope 3	Purchased Goods and Services
	Capital Goods
	Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)
	Waste Generated in Operations
	Business Travel
	Employee Commuting

Data Inventory and Assumptions

This report is prepared in accordance with the Greenhouse Gas (GHG) Protocol and the underlying assumptions, which serves as the guiding framework for data collection and emission calculation methodologies. Emission factors utilized in this report are sourced from the Department for Business, Energy & Industrial Strategy (BEIS), International Energy Agency (IEA) and the United States Environmental Protection Agency (EPA). All emission values throughout this report are presented in metric tons of carbon dioxide equivalent (tCO2e) unless stated otherwise.

Emissions associated with Brillio Canada are consolidated under the "Brillio USA" location for reporting purposes. Brillio Canada operates primarily from a co-working space, and direct emissions from this location are minimal. The majority of emissions linked to Brillio Canada arise from business travel to and from the country.

Employee Commute –

1. **Emission factor**: For CNG vehicles, the emission factor applied is "Medium Car" under "Business Travel – Land" from the DEFRA 2024 emission factor database. While the mode of travel was through a small car, the respective emission factor is recorded as zero in the DEFRA 2024 emission factor database, which is appropriate for UK-based contexts but not representative of Indian conditions, where CNG vehicles do have measurable emissions.

2. **Location:** In November and December 2024, some employees worked from a client site in Mumbai, contributing to commute-related emissions. As our organization does not maintain an office in Mumbai, these emissions have been consolidated under the Bangalore – Bren location in this report.

Hotel Stays – In the case of hotel stays in Denmark and Romania, it was found that the location specific emission factors for these countries were outdated by 2-3 years. Hence, the next nearest location's emission factors were taken (Italy and France respectively) to maintain more accuracy.

For a detailed breakdown of activity data sources and emission factors, please refer to Appendix III and Appendix IV, - respectively.

DATA COLLECTION AND QUANTIFICATION METHODOLOGY

Data Collection and Monitoring Methodology

Brillio collects activity data through designated data owners across the organization and uses an ESG data management tool, Persefoni, to calculate emissions. This approach aims to reduce human errors, improve data accuracy and completeness, and enable greater automation in emissions reporting. For example, energy usage data is monitored and collected every two hours, waste data is recorded based on actual consumption, and business travel data is captured based on the number of trips and distance travelled. The facility management team collects site-level activity data, which is uploaded to the digital platform and reviewed by the Sustainability team for consolidation and analysis.

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, IEA and National GHG Inventories for the calculation of GHG emissions.

Brillio's CY 2024 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. To calculate emissions from the input activity data, the online emissions management platform, Persefoni was utilized, providing accurate and standardized GHG emission calculations.

Excluded Sources

Brillio has accounted for its Scope 1, Scope 2 and Scope 3 emissions in this reporting period. However, some categories of Scope 3 emissions were not evaluated for the year. The company may plan to include the missing Scope 3 emissions in future reports as part of a phased sustainability strategy, allowing for gradual improvement while effectively managing stakeholder expectations.

The following emission sources have been excluded from Brillio's GHG inventory calculations:

Table 5: Excluded Sources list

Scope	Categories	Reason for exclusion
Scope 1	Stationary Combustion	No onsite fuel combustion
Scope 1	Mobile Combustion	No company owned/controlled vehicles
Scope 2	Purchased Heat and Steam	No purchase of district heating or steam
Scope 3	Upstream Transportation and Distribution	Not applicable to Brillio, as it is a service-based company with no physical goods transported by suppliers.
Scope 3	Upstream Leased Assets	Brillio does not lease upstream assets
Scope 3	Downstream Transportation and Distribution	Brillio does not sell physical products requiring transportation
Scope 3	Processing of sold products	No physical products sold that require further processing after sale

Scope 3	Use of Sold Products	No physical products are sold whose use generates GHG emissions
Scope 3	End-of-life treatment of sold products	No products sold that require end-of-life treatment or disposal
Scope 3	Downstream leased assets	No leasing of assets to third parties
Scope 3	Franchises	Organization does not operate under or own franchise business models
Scope 3	Investments	The organization does not engage in investment activities with operational control or significant influence over investees.

Reducing Uncertainties

It is assumed that there is +/- 5% to 10 % uncertainty associated with the calculation of 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 is associated with estimating emission factors.
- Concerning Activity Data (AD), calculation methodology with less uncertainty has been prioritized.

QUANTIFICATION OF DIRECT & INDIRECT EMISSIONS

The following are the direct and indirect emissions from Brillio's operations during CY 2024:

Direct GHG Emission: Scope 1

Table 6: Scope 1 – Consumption data and the Associated Emissions for CY 2024

Scope 1 Activities (all locations)	Consumption	GHG Emissions (tCO_2e)
Refrigerants and Fugitive Gases – R410A	16 kg	30.78
Total	16 kg	**30.78**

The total Scope 1 emissions from Brillio for CY 2024 were **30.78 tCO_2e**.

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.

Table 7: Scope 2 - Consumption Data and Associated Emissions by Location for CY 2024

Location	Consumption (in kWh)	Greenhouse Gas Emissions (tCO_2e)		Total Emissions (tCO_2e)
		Location-based	Market-based	
India	17,40,819.03	1,279.68	0	1,279.68
Mexico	28,608	10.54	0	10.54
Romania	65,169.68	18.05	0	18.05
United Kingdom	9,519.40	1.97	0	1.97
United States	7,07,567.91	251.54	0	251.54
Total	**25,51,684.02**	**1,561.78**	**0**	**1,561.78**

The total Scope 2 emissions from Brillio for CY 2024 were **1,561.78 tCO2e.**

In line with Brillio's continued commitment to sustainability, the company is also planning to purchase Renewable Energy Certificates (RECs) in 2024. This initiative will enable Brillio to further align its operations with renewable energy sources, continuing its efforts to minimize Scope 2 emissions and reduce its overall carbon footprint.

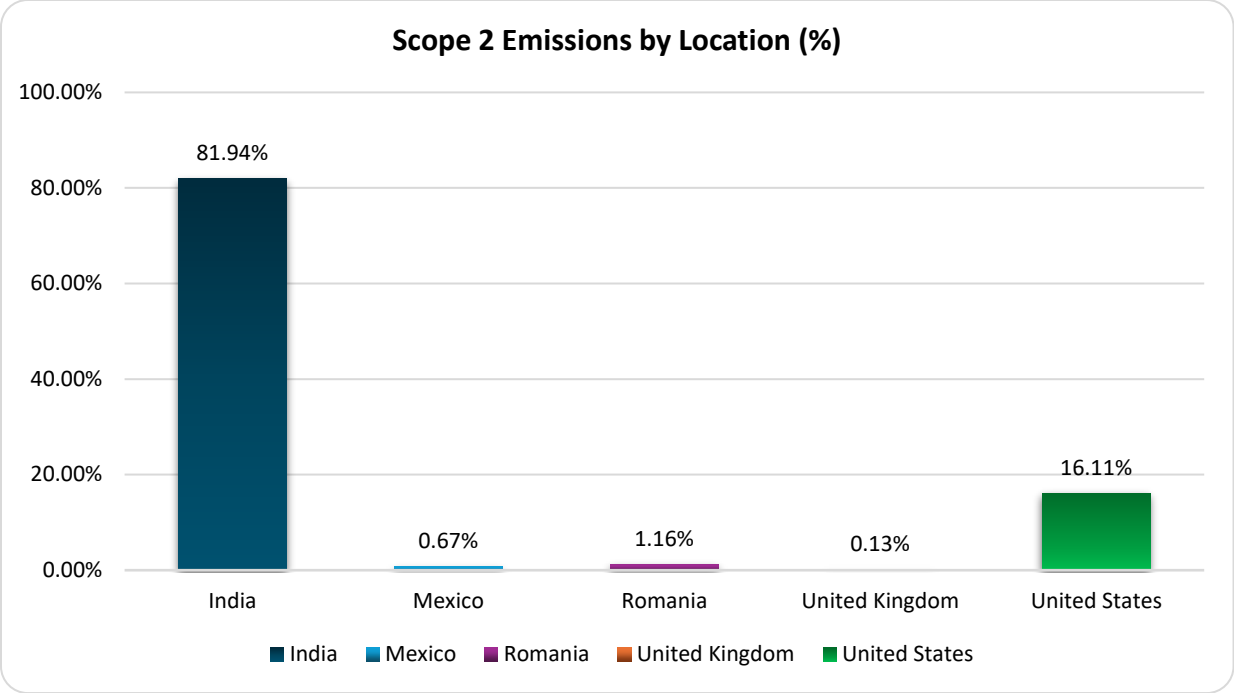


Figure 4: Scope 2 Emissions by Location (%)

Indirect GHG Emission: Scope 3

For Brillio's Operations across locations, 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.

Table 8: Scope 3 - Category-Wise Consumption Data and Associated Emissions (tCO_2e) by Location for CY 2024

Country	Category	Consumption	Greenhouse Gas Emissions (tCO_2e)
India	Business Travel – Bus	14,561 passenger-km	2,649.49
	Business Travel - Rail	13,910 passenger-km	
	Business Travel - Air	79,91,005 km	
	Electricity T&D Losses	1,80,888.59 kWh	
	Purchased Goods & Services - Water	67,88,716.94 L	
	Purchased Goods & Services	45,03,28,221.9 INR	
	Purchased Goods & Services	87,204.49 USD	
	Waste	6,980.40 kg	
	Capital Goods	19,73,73,299.4 INR	
	Capital Goods – Software Publishers	16,844.46 USD	
	Employee Commuting	6,02,395.1 km	
	Business Cabs	1,77,090.63 km	
	Business Travel – Hotel Stays	3,559 Nights	
Mexico	Purchased Goods & Services -Water	217.82 Nm3	15.77
	Purchased Goods & Services	3,53,585.62 MXN	
	Capital Goods	20,07,317.94 MXN	

	Business Travel – Hotel Stays	59 Nights	
Romania	Purchased Goods & Services - Water	496.71 m3	0.08
United Kingdom	Capital Goods – Software Publishers	17,814.54 INR	36.62
	Capital Goods	50,087.94 GBP	
	Purchased Goods & Services	1,17,003.67 GBP	
	Business Travel – Hotel Stays	43 Nights	
United States	Business Travel – Air	49,44,754.62 miles	1,353.34
	Business Travel – Rental car	43,805.59 USD	
	Capital Goods – Software Publishers	46,082.4 INR	
	Capital Goods	2,39,231.58 USD	
	Purchased Goods & Services	6,74,385.47 USD	
	Purchased Goods & Services	7,470 INR	
	Purchased Goods & Services	18,45,082.59 MXN	
	Business Travel – Hotel Stays	90 Nights	
	Business Travel – Hotel Stays (US + Canada)	2,046 Nights	

The total Scope 3 emissions from Brillio for CY 2024 were **4,055.29 tCO_2e.**

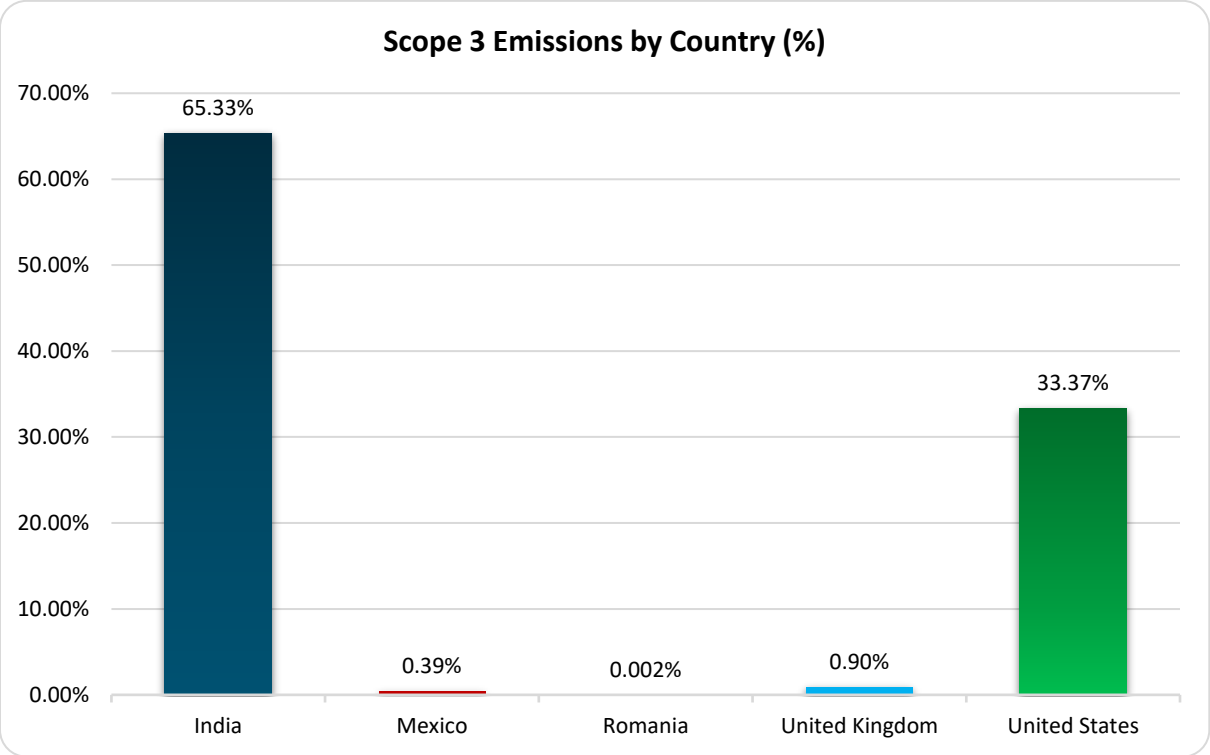


Figure 5: Scope 3 Emissions by country (tCO2e) (%)

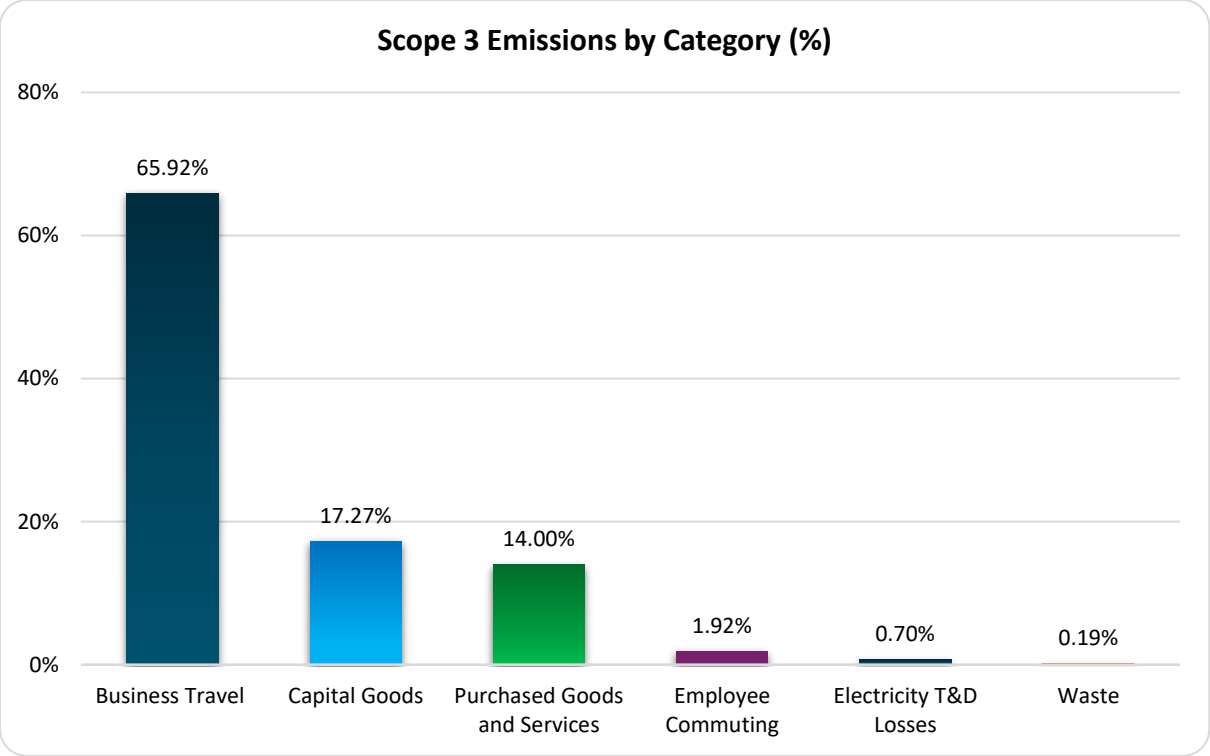


Figure 6: Scope 3 Emissions by category (%)

RESULTS

Brillio's total emissions for CY 2024 were **5,647.85 tCO_2e**. Brillio's India Operations accounted for the major share of emissions, resulting in a total of **3,959.95 tCO_2e**. Brillio's emissions from USA and UK operations were **1,604.88 tCO_2e** and **38.59 tCO_2e** respectively. From Mexico & Romania the emissions were **26.31 and 18.13 tCO_2e** respectively. Brillio's Scope 3 Value-Chain emissions from Purchased Goods & Services, and Capital Goods were a total of **1,267.75 tCO_2e.**

Organization-wide Emissions

Table 9: Summary of GHG emissions by Scope for the CY 2024

Scope	Emissions (tCO_2e)	% of Total
Scope 1	30.78	0.55 %
Scope 2	1,561.78	27.65 %
Scope 3	4,055.29	71.80 %
Total Emissions (Scope 1 + Scope 2 + Scope 3)	**5,647.85**	**100.00%**

Table 10: Emissions by Country - CY 2024

Country	Scope 1 (tCO_2e)	Scope 2 (tCO_2e)	Scope 3 (tCO_2e)	Total Emissions (tCO_2e)	% of Total Emissions
India	30.78	1,279.68	2,649.49	3,959.95	70.11 %
Mexico	NA	10.54	15.77	26.31	0.47 %
Romania	NA	18.05	0.08	18.13	0.32 %
United Kingdom	NA	1.97	36.62	38.59	0.68 %
United States	NA	251.54	1,353.34	1,604.88	28.42 %
Total	**30.78**	**1,561.78**	**4,055.30**	**5,647.86**	**100.00%**

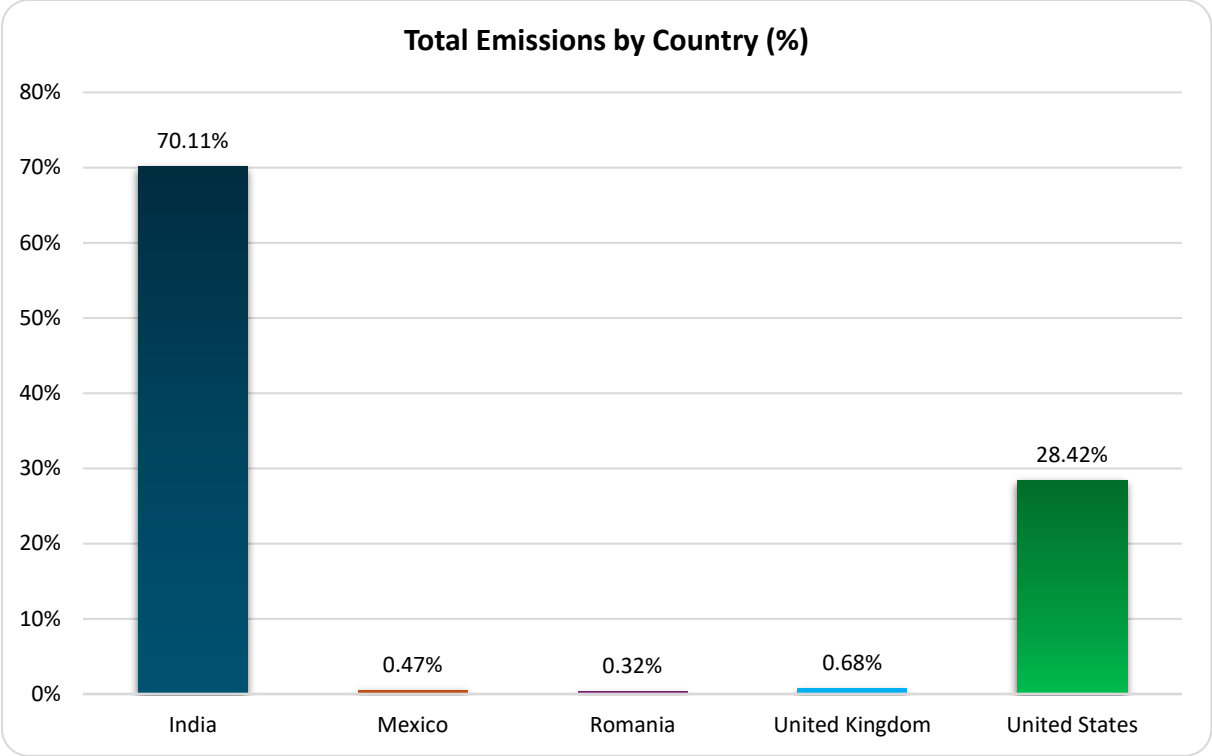


Figure 7: Percentage Contribution of Total Emissions by Country

Table 11: Total Emissions by Scope and Category for CY 2024 (in tCO_2e)

Scope	Categories	Emissions (tCO_2e)	Emissions (%)
Scope 1	Fugitive Emissions - Refrigeration	30.78	0.54%
Scope 2	Purchased Cooling	141.76	2.51%
	Purchased Electricity	1,420.02	25.14%
Scope 3	Purchased Goods and Services	567.59	10.05%
	Capital Goods	700.16	12.40%
	Electricity T&D Losses	28.40	0.50%
	Waste	7.87	0.14%
	Business Travel	2,673.23	47.33%
	Employee Commuting	78.05	1.38%
Total Emissions (Scope 1 + Scope 2 + Scope 3)		**5,647.85**	**100%**

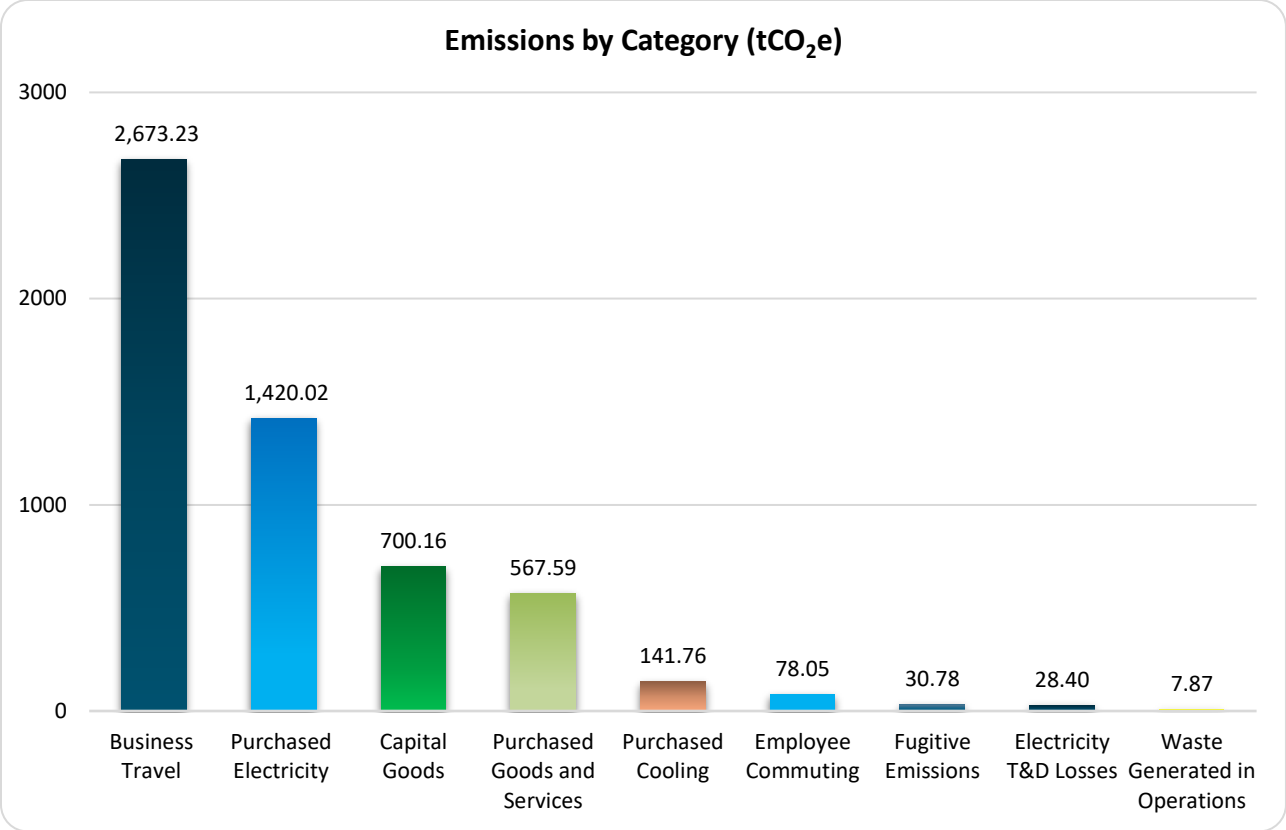


Figure 8: Emissions by Category (tCO_2e)

CONCLUSION

This GHG Accounting Report presents a detailed analysis of Brillio's GHG emissions for the reporting period 1-Jan-2024 to 31-Dec-2024. The calculations adhere to the GHG Protocol Corporate Accounting and Reporting Standard and provide insights into emissions sources and areas for improvement.

The total emissions for the reporting period amounted to **5,647.85 tCO_2e**, distributed across the following scopes:

- **Scope 1 (Direct Emissions): 30.78 tCO_2e** (0.55% of total emissions)
- **Scope 2 (Indirect Emissions from Energy): 1,561.78 tCO_2e** (27.65% of total emissions)
- **Scope 3 (Other Indirect Emissions): 4,055.29 tCO_2e** (71.80% of total emissions)

Overall, this report serves as an essential baseline for Brillio to evaluate its environmental impact. It offers a pathway for the company to identify areas for improvement and consider strategies that align with global sustainability practices.

Key Contributors:

1. **Business Travels (Scope 3) -** Emissions arising from Business Travel under Scope 3 category is **2,673.23 tCO_2e**, making it the major source of emission accounting to **66%** under Scope 3 emissions and **47.33%** of total emissions.

2. **Purchased Electricity (Scope 2**): Contributes **25.14% (1,420.02 tCO_2e)** of the total emissions, reflecting the organization's major dependency on grid electricity.

3. **Capital Goods (Scope 3):** Contributes **12.40% (700.16 tCO_2e)** of the total emissions, highlighting the significant impact of upstream emissions from long-term asset purchases.

RECOMMENDATIONS

The CY 2024 GHG Inventory Report for Brillio identifies key emission hotspots and areas for strategic improvement. Scope 3 emissions account for over 70% of total emissions, driven primarily by business travel, capital goods, and procurement-related activities. Scope 2 emissions also remain significant, reflecting continued reliance on grid electricity. These findings indicate the need for targeted interventions in emissions management, energy optimization, and value chain collaboration.

1. **Optimize Business Travel:** Adopt an internal carbon budget or travel emissions cap per department. Encourage low-emission alternatives (e.g., train over flight for domestic travel) and promote virtual client engagements.
2. **Advance Scope 3 Data Collection:** Initiate structured engagement with high-spend suppliers to obtain primary emissions data. Build partnerships with strategic vendors to jointly develop decarbonization plans.
3. **Improve Employee Commute Data:** Roll out an annual commute survey globally to collect mode-wise data. Use this data to evaluate the impact of hybrid work models and design incentive programs for greener commute options.
4. **Engage with Key Suppliers:** Identify top suppliers contributing to emissions and start discussions on how they can reduce their footprint. This will improve data quality and support joint emissions reduction goals.
5. **Reduce Business Travel Emissions:** Set internal limits or targets to reduce travel-related emissions. Promote virtual meetings and encourage use of lower-carbon options such as rail or economy class flights where possible.

By following these recommendations, Brillio can continue to strengthen its climate strategy, reduce its emissions over time, and demonstrate leadership as a responsible, sustainability-focused digital services company.

Annexure I Geographical Locations

Table 12: Geographical Locations of Brillio

Country	Name of Location	Address
India	Bangalore - HUB	"The Hub", 4th & 5th Floor, Sy.No.8/2, Ambalipura Village, Sarjapura Main Road, Bangalore – 560102
India	Bangalore- Bren	4th Floor of Bren Optimus No 8/2, Dr.M.H Marigowda Road, Bangalore – 560029
USA	Brillio Headquarters	399 1st Floor, Thornall Street, Edison, NJ 08837
Mexico	Brillio Mexico	No 2339, Torre Corporativa, Midtown Piso 20 Oficina 2001, Guadalajara, Mexico, Zip- 44648
India	Chennai Office	Global Info city Park. Tower A, 13th Floor, Core-1, Perungudi Chennai-600096
India	Hyderabad Office	Krishee Sapphire, 2nd floor, Survey no: 88 of Madhapur Village, Hyderabad – 500081
India	Pune Office	Floor, 9 & 10, The Kode, Baner Pashan Link Road, Pune – 411027
India	Delhi	9th Floor, Tower D & E, DLF Cyber Greens (operational only in Oct, Nov, and Dec.)
Romania	Romania- Cluj	Henri Barbusse no.44-46 Street, Cluj Business Campus Building, 4th floor, postal code: 400609
Romania	Romania- Oradea	Str. Albacului Nr. 12A, Oradea, Bihor 410080
United Kingdom	UK Office	74-80, Third floor, Middlesex Street (operational only in Oct, Nov, and Dec.)
United States of America	San Ramon, US	6111 Bollinger Canyon Rd, Suite #100, San Ramon, CA 94583
United States of America	Seattle, US	1951 152nd Pl NE #208, Bellevue, WA 98007
United States of America	US Dallas	2999 Olympus Blvd, Suite 275 Coppell, TX 75019
United States of America	Utah, US	Lehi, Utah, specifically at 170 South Interstate Plaza, Suite 220, Lehi, UT 84043
United States of America	Illinois	9550 W. Higgins Road, Rosemont, Illinois (operational only in the first four months of the year)
United States of America	Raleigh-Durham, US	Suite 110, 400 Regency Forest Drive
United States of America	San Francisco, US	1285 Oakmead Parkway (operational only in the first four months of the year)

Appendix I Acronyms and Abbreviations

GHG	Greenhouse
tCO2e	Tonnes of carbon dioxide equivalent
Kg	Kilogram
ISO	International Organization for Standardization
DG	Diesel Generators
DEFRA	Department for Environment, Food & Rural Affairs
IPCC	Intergovernmental Panel on Climate Change
CBAM	Carbon Border Adjustment Mechanism
BEIS	UK Department for Business, Energy & Industrial Strategy
US EPA	United States Environmental Protection Agency
CEA	Central Electricity Authority
kWh	Kilowatt hour
Km	Kilometer

Appendix II Carbon Accounting Terminology

Source	Description
GHG Protocol	The Greenhouse Gas Protocol provides comprehensive global standardized frameworks to measure and manage greenhouse gas (GHG) emissions from private and public sector operations, value chains, and mitigation actions. It is widely used to ensure consistent and transparent reporting of GHG emissions.
BEIS	The BEIS (Department for Business, Energy & Industrial Strategy) emission factors are a set of standardized factors published by the UK government for calculating greenhouse gas emissions from various sources. These factors are based on comprehensive data and methodologies, reflecting current scientific understanding and industry practices.
US EPA	The United States Environmental Protection Agency (EPA) offers a wide range of emission factors and guidelines for estimating greenhouse gas emissions across various sectors including energy production, transportation, industry, and agriculture.
CCF	The Carbon Calculation Factors (CCF) are a set of standardized emission factors used to quantify the greenhouse gas emissions associated with various activities and processes. These factors are crucial for ensuring consistency and accuracy in carbon accounting and reporting.
Scope 1	Direct GHG emissions from owned or controlled sources.
Scope 2	Indirect GHG emissions from the consumption of purchased electricity, steam, heating, and cooling.
Scope 3	Other indirect GHG emissions that occur in the value chain of the reporting company.

Appendix III 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:

Table 13: Emission Sources list

Emission Source	Data Source
Fugitive Emissions	excel-spreadsheet/manual-record
Purchased Cooling	excel-spreadsheet/manual-record
Purchased Electricity-Electricity	excel-spreadsheet/manual-record
Purchased Goods and Services	excel-spreadsheet/manual-record
Capital Goods	excel-spreadsheet/manual-record
Fuel- and energy-related activities (not included in Scope 1 or 2)	excel-spreadsheet/manual-record
Waste Generated in Operations	excel-spreadsheet/manual-record
Business Travel	excel-spreadsheet/manual-record
Employee Commute	excel-spreadsheet/manual-record

Appendix IV Emission Factors Considered

Table 14: Emission Factors Datasets

Sl no	Emission Factor Set Name	Source	Year
1	IEA International Electricity Factors 2024 (2022 Grid Year)	IEA	2024
2	UK DEFRA - Conversion Factors 2024	UK DEFRA	2024
3	US EPA - EEIO Factors 2.3 AR6	US EPA	2024
4	US EPA - EEIO Factors 2.0.1-411 AR6	US EPA	2024
5	IEA International Electricity Factors (2023)	IEA	2023
6	UK DEFRA - Conversion Factors 2021	UK DEFRA	2021

Table 15. List of Emission Factors:

Brillio India							
Categories	Sub - Categories	Emission Factors				Unit	Source
		CO_2e	CO2	CH4	N2O		
Refrigerants and Fugitive gases	R410A	1924	-	-	-	kgCo2e	UK DEFRA - Conversion Factors 2024
	HFC-134a	1300	-	-	-	kgCo2e	UK DEFRA - Conversion Factors 2024
Purchased Electricity	Purchased Electricity	-	731.6	0.011	0.012	g/KWh	IEA International Electricity Factors 2024 (2022 Grid Year)
Electricity T&D losses	Electricity T&D Losses (Category 3)	-	136.4	-	-	g/KWh	US EPA - EEIO Factors 2.3 AR6
		-	121.7	-	-	g/KWh	US EPA - EEIO Factors 2.3 AR6
Purchased Goods and Services	Activities Related to Real Estate	-	0.224	0.001	2.72E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Administration of Human Resource Programs	-	0.226	0.002	4.74E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Advertising, Public Relations, and Related Services	-	0.073	0.000	1.01E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Agencies, Brokerages, and Other Insurance Related Activities	-	0.026	0.000	2.69E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Beverage Manufacturing	-	0.324	0.002	1.24E-04	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Book Stores and News Dealers	-	0.110	0.000	1.34E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Building Equipment Contractors	-	0.247	0.001	2.07E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Business Schools and Computer and Management Training	-	0.101	0.001	1.18E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Business, Professional, Labor, Political, and	-	0.111	0.001	2.45E-	Kg/USD	US EPA - EEIO Factors

	Similar Organizations				05		2.3 AR6
	Child Day Care Services	-	0.159	0.002	9.18E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Civic and Social Organizations	-	0.111	0.001	2.45E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Commercial and Industrial Machinery and Equipment Rental and Leasing	-	0.102	0.000	1.29E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Computer and Peripheral Equipment Manufacturing	-	0.041	0.000	4.93E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Computer Systems Design and Related Services	-	0.066	0.000	8.43E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Consumer Goods Rental	-	0.105	0.000	1.74E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Couriers and Express Delivery Services	-	0.366	0.001	6.07E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Data Processing, Hosting, and Related Services	-	0.081	0.000	8.83E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Electrical Equipment Manufacturing	-	0.234	0.001	1.25E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Electronic and Precision Equipment Repair and Maintenance	-	0.086	0.000	9.98E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Employment Services	-	0.051	0.000	6.14E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Facilities Support Services	-	0.196	0.001	2.25E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Hardware, Plumbing and Heating Equipment and Supplies Merchant Wholesalers	-	0.129	0.001	1.41E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Health and Personal Care Stores	-	0.119	0.000	1.39E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Investigation and Security Services	-	0.079	0.000	9.58E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Legal Services	-	0.043	0.000	5.72E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Lessors of Real Estate	-	0.224	0.001	2.72E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Management, Scientific, and Technical Consulting Services	-	0.064	0.000	8.61E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Manufacturing and Reproducing Magnetic and Optical Media	-	0.052	0.000	5.92E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Miscellaneous Nondurable Goods Merchant Wholesalers	-	0.130	0.001	4.15E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Office Administrative Services	-	0.084	0.000	1.41E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Office Furniture (including Fixtures) Manufacturing	-	0.289	0.001	3.36E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Office Supplies, Stationery, and Gift Stores	-	0.110	0.000	1.34E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Offices of Other Health Practitioners	-	0.094	0.000	4.37E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Offices of Physicians	-	0.073	0.000	1.69E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Offices of Real Estate Agents and Brokers	-	0.224	0.001	2.72E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Electrical Equipment and Component Manufacturing	-	0.414	0.001	2.08E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6

	Other Financial Investment Activities	-	0.069	0.000	7.59E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Food Manufacturing	-	0.304	0.002	4.89E-04	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Heavy and Civil Engineering Construction	-	0.231	0.001	1.96E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Miscellaneous Manufacturing	-	0.313	0.001	5.42E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Professional, Scientific, and Technical Services	-	0.077	0.000	8.91E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Telecommunications	-	0.077	0.000	8.52E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Printing and Related Support Activities	-	0.225	0.001	2.82E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Professional and Commercial Equipment and Supplies Merchant Wholesalers	-	0.074	0.000	8.73E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Promoters of Performing Arts, Sports, and Similar Events	-	0.082	0.000	1.43E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Restaurants and Other Eating Places	-	0.115	0.001	5.15E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Services to Buildings and Dwellings	-	0.166	0.001	3.87E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Social Advocacy Organizations	-	0.062	0.000	7.39E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Software Publishers	-	0.044	0.000	4.76E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Special Food Services	-	0.115	0.001	5.15E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Support Activities for Road Transportation	-	0.184	0.001	2.39E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Timber Tract Operations	-	0.132	0.001	6.04E-04	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Traveler Accommodation	-	0.136	0.001	4.10E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing	-	0.250	0.001	1.60E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Wired and Wireless Telecommunications Carriers	-	0.077	0.000	8.25E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
Capital Goods	Audio and Video Equipment Manufacturing	-	0.109	0.000	8.15E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Business Schools and Computer and Management Training	-	0.130	0.001	1.14E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Computer Systems Design and Related Services	-	0.072	0.000	6.26E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Consumer Goods Rental	-	0.143	0.001	1.42E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Hardware, Plumbing and Heating Equipment and Supplies Merchant Wholesalers	-	0.189	0.001	1.37E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Lessors of Real Estate	-	0.428	0.001	2.40E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Office Supplies, Stationery, and Gift Stores	-	0.181	0.001	1.30E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Other Electrical Equipment and Component Manufacturing	-	0.461	0.001	2.04E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Personal and Household Goods Repair and	-	0.107	0.000	1.08E-	Kg/USD	US EPA - EEIO Factors

	Maintenance				05		2.0.1-411 AR6
	Professional and Commercial Equipment and Supplies Merchant Wholesalers	-	0.103	0.000	7.61E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Promoters of Performing Arts, Sports, and Similar Events	-	0.094	0.001	9.59E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Software Publishers	-	0.055	0.000	4.49E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
Business Travels	Bus Transportation (Category 6)	-	0.108	0.000	2.75E-06	Kg/p-km	UK DEFRA - Conversion Factors 2024
	Commercial Air Travel (Category 6)	-	0.152	0.000	4.83E-06	Kg/p-km	UK DEFRA - Conversion Factors 2024
	Rail Travel (Category 6)	-	0.04	2.86E-06	1.06E-06	Kg/p-km	UK DEFRA - Conversion Factors 2024
Employee Commute	Office Cabs (TTW) - Small Car - Diesel	0.140	-	-	-	kgCo2e	UK DEFRA - Conversion Factors 2024
	Office Cabs (TTW) - Small Car -Petrol	0.144	-	-	-	kgCo2e	UK DEFRA - Conversion Factors 2024
	Office Cabs (TTW) - Small Car - EV	-	-	-	-	kgCo2e	UK DEFRA - Conversion Factors 2024
	Office Cabs (TTW) – Medium Car - CNG	0.157				kgCo2e	UK DEFRA - Conversion Factors 2024

Brillio Canada

		Emission Factors					
Categories	Sub-Categories	CO2e	CO2	CH4	N2O	Unit	Source
Capital Goods	Software Publishers	-	0.055	0.0002	4.49E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6

Brillio Mexico

Categories	Sub-Categories	Emission Factors				Unit	Source
		CO2e	CO2	CH4	N2O		
Purchased Electricity	Purchased Electricity	-	367.311	0.011	0.003	g/KWh	IEA International Electricity Factors 2024 (2022 Grid Year)
Purchased Goods and Services	Other Information Services	-	0.120	0.0004	1.36E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Automotive Repair and Maintenance	-	0.128	0.0005	1.38E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Lessors of Real Estate	-	0.224	0.0015	2.72E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Management, Scientific, and Technical Consulting Services	-	0.064	0.0003	8.61E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Office Supplies, Stationery, and Gift Stores	-	0.110	0.0004	1.34E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
Capital Goods	General Rental Centers	-	0.143	0.0006	1.42E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6

Brillio UK							
Categories	Sub-Categories	Emission Factors				Unit	Source
		CO2e	CO2	CH4	N2O		
Purchased Electricity	Purchased Electricity	-	0.205	3.21E-05	4.60E-06	kg/KWh	UK DEFRA - Conversion Factors 2024
Purchased Goods and Services	Agencies, Brokerages, and Other Insurance Related Activities	-	0.026	0.0001	2.69E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Hardware, Plumbing and Heating Equipment and Supplies Merchant Wholesalers	-	0.129	0.0005	1.41E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Lessors of Real Estate	-	0.224	0.0015	2.72E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Offices of Physicians	-	0.073	0.0004	1.69E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Other Financial Investment Activities	-	0.069	0.0004	7.59E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Printing and Related Support Activities	-	0.225	0.0006	2.82E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Professional and Commercial Equipment and Supplies Merchant Wholesalers	-	0.074	0.0003	8.73E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
Capital Goods	Hardware, Plumbing and Heating Equipment and Supplies Merchant Wholesalers	-	0.189	0.0008	1.37E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Office Furniture (including Fixtures) Manufacturing	-	0.360	0.0013	3.56E-05	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
	Software Publishers	-	0.055	0.0002	4.49E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6

Brillio USA							
Categories	Sub-Categories	Emission Factors				Unit	Source
		CO2e	CO2	CH4	N2O		
Purchased Electricity	Purchased Electricity	-	354.3	0.0074	0.0037	g/KWh	IEA International Electricity Factors 2024 (2022 Grid Year)
Purchased Goods and Services	Agencies, Brokerages, and Other Insurance Related Activities	-	0.026	0.0001	2.69E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Automotive Equipment Rental and Leasing	-	0.114	0.0005	1.38E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Business, Professional, Labor, Political, and Similar Organizations	-	0.111	0.0007	2.45E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Commercial and Industrial Machinery and Equipment Rental and Leasing	-	0.102	0.0005	1.29E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Couriers and Express Delivery Services	-	0.366	0.0013	6.07E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Employment Services	-	0.051	0.0002	6.14E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Lessors of Real Estate	-	0.224	0.0015	2.72E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Management, Scientific, and Technical Consulting Services	-	0.064	0.0003	8.61E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Office Administrative Services	-	0.084	0.0004	1.41E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Office Supplies, Stationery, and Gift Stores	-	0.110	0.0004	1.34E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6

	Printing and Related Support Activities	-	0.225	0.0006	2.82E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Professional and Commercial Equipment and Supplies Merchant Wholesalers	-	0.074	0.0003	8.73E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Promoters of Performing Arts, Sports, and Similar Events	-	0.082	0.0005	1.43E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Software Publishers	-	0.044	0.0002	4.76E-06	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Special Food Services	-	0.115	0.0009	5.15E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
	Support Activities for Road Transportation	-	0.184	0.0008	2.39E-05	Kg/USD	US EPA - EEIO Factors 2.3 AR6
Capital Goods	Software Publishers	-	0.055	0.0002	4.49E-06	Kg/USD	US EPA - EEIO Factors 2.0.1-411 AR6
Business Travels	Commercial Air Travel (Category 6)	-	0.117	3.57E-07	3.74E-06	kg/p-km	UK DEFRA - Conversion Factors 2024

Brillio Romania							
Categories	Sub- Categories	Emission Factors				Unit	Source
		CO2e	CO2	CH4	N2O		
Purchased Electricity	Purchased Electricity		276	0.004	0.003	g/KWh	IEA International Electricity Factors 2024 (2022 Grid Year)

JANUARY 2024 - DECEMBER 2024

GHG ACCOUNTING REPORT

BRILLIO TECHNOLOGIES PRIVATE LTD

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PREPARED BY:

Sustainext
Decisions Shaping Tomorrow