# GHG Assessment
# FY 2025-26

GUJARAT AMBUJA EXPORTS LIMITED
NURTURING BRANDS

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# Assessment Boundary

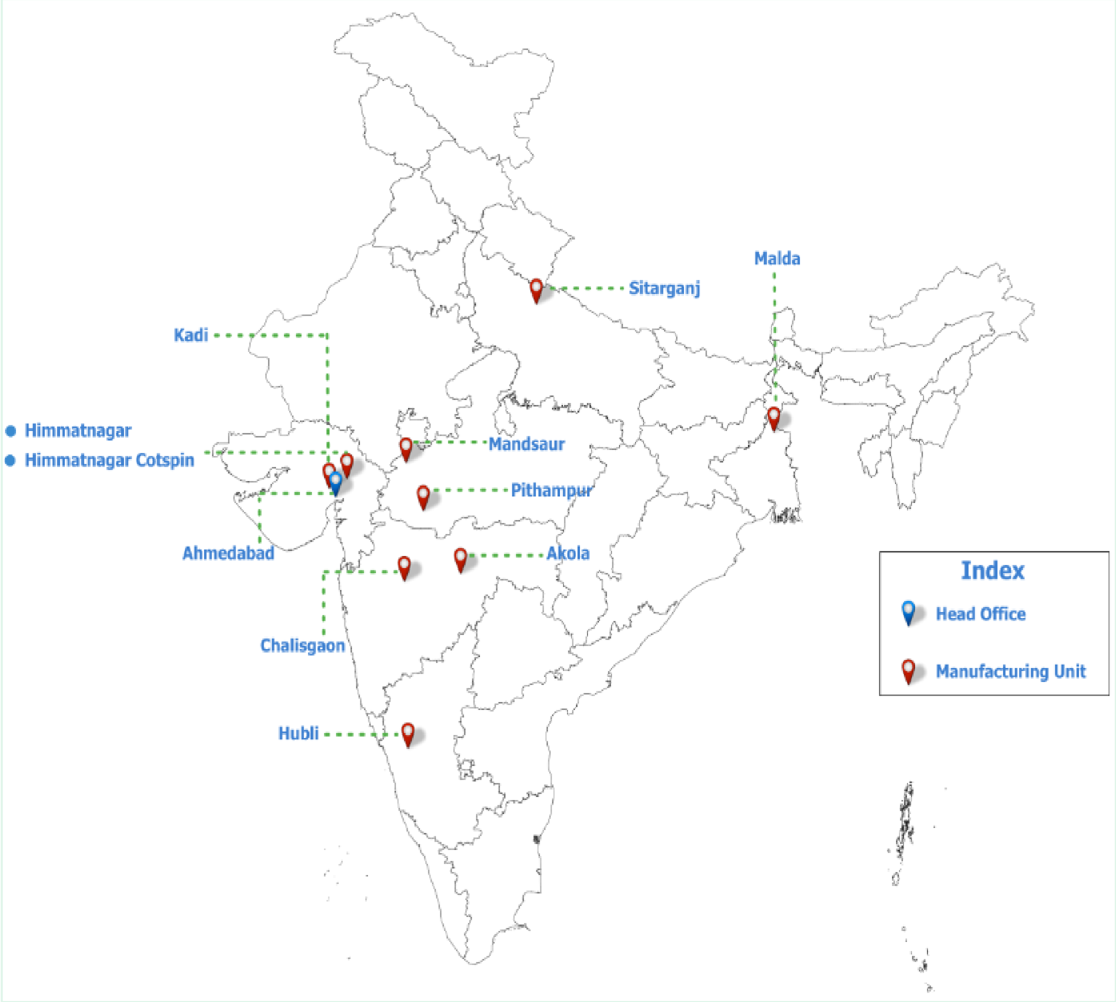
- **Gujarat Ambuja Export Limited** (GAEL) is a leading agro processing company in India.
- GAEL is principally involved in

| | |
|---|---|
| Maize Processing | Agro Processing |
| Spinning | Renewables |

This assessments involves GHG Emissions accounting for

| Scope 1 | Scope 2 | Scope 3 |
|---|---|---|
| Direct emissions | Purchased energy | Value chain |

covering **10 manufacturing plants** and **1 Head office** pan India.



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# Progress Timeline and Methodology

## Phase-by-Phase Transition

2022 → 2026

**I – GHG Accounting**
- Scope **1 & 2** Computation
- GHG **Training**

**II – Scope 3 Inclusion, CDP**
- Scope **1, 2 & 3** Computation
- Maiden **CDP** report

**III – ESG Strategy**
- **GHG** Accounting (Scope 1, 2 & 3)
- **Enhancement** of Sustainability Disclosures (**BRSR, SR, CDP**)

**IV – ESG Strategy**
- **GHG** Accounting (Scope 1, 2 & 3)
- EnvSage Adoption for reporting
- **Enhancement CDP** disclosure

## Methodology

Scope & Plan Inventory → Data Collection → GHG Inventorization → Summarization & Reporting

PLAN

GHG

$CO_2e$

## Reference frameworks

केविप्रा cea

Department for Environment Food & Rural Affairs

GREENHOUSE GAS PROTOCOL

ipcc INTERGOVERNMENTAL PANEL ON climate change

WHO UNEP

EPA

# GHG Inventorization: Summary

## Scope 1

Direct GHG emissions through assets owned/controlled by GAEL:

1. **Stationary Combustion**
2. **Mobile Combustion**
3. **Fugitive Emissions**
4. Emissions from physical and chemical processing

## Scope 2

Indirect GHG Emissions through use of purchased electricity/heat or steam:

Location-based:

1. **Purchased Electricity from Grid**
2. **Purchased energy from heat/steam**

## Renewables

Scope 2 location-based **emissions avoided** from renewables:

1. **Solar**
2. **Wind**
3. **Biogas**

## Scope 3

Other Indirect GHG emissions included in Company's value chain:

1. Purchased goods and services
2. Capital goods
3. *Fuel and energy related activities
4. Upstream transportation and distribution
5. Waste generated in operations
6. **Business travel**
7. **Employee commute**
8. Upstream leased assets
9. **Downstream transportation and distribution**
10. Processing of sold products
11. Use of sold products
12. End-of-life treatment of sold products
13. Downstream leased assets
14. Franchises
15. Investments

*T&D losses

**Included in assessment** Not in scope of the assessment

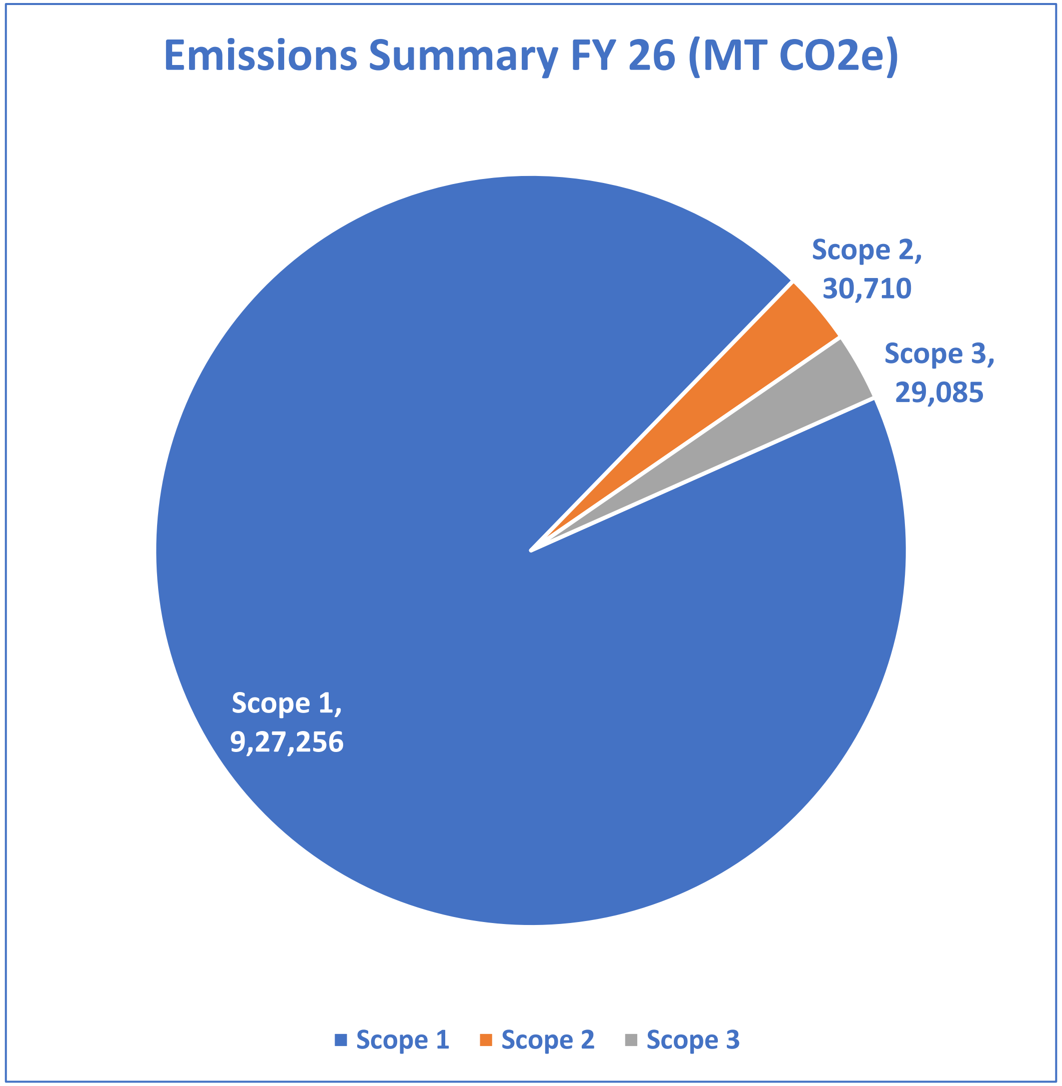
# GHG Assessment: Summary

## Emission Summary ($MTCO_2e$)

| Summary | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|---|---|---|---|---|---|
| Scope 1 | 4,48,619 | 6,71,895 | 7,63,528 | 7,72,027 | 9,27,256 |
| Scope 2 | 37,217 | 24,638 | 23,940 | 22,326 | 30,710 |
| Scope 3 | 15,552 | 22,532 | 23,447 | 23,418 | 29,085 |
| **Total** | **5,01,388** | **7,19,065** | **8,10,915** | **8,17,771** | **9,87,051** |

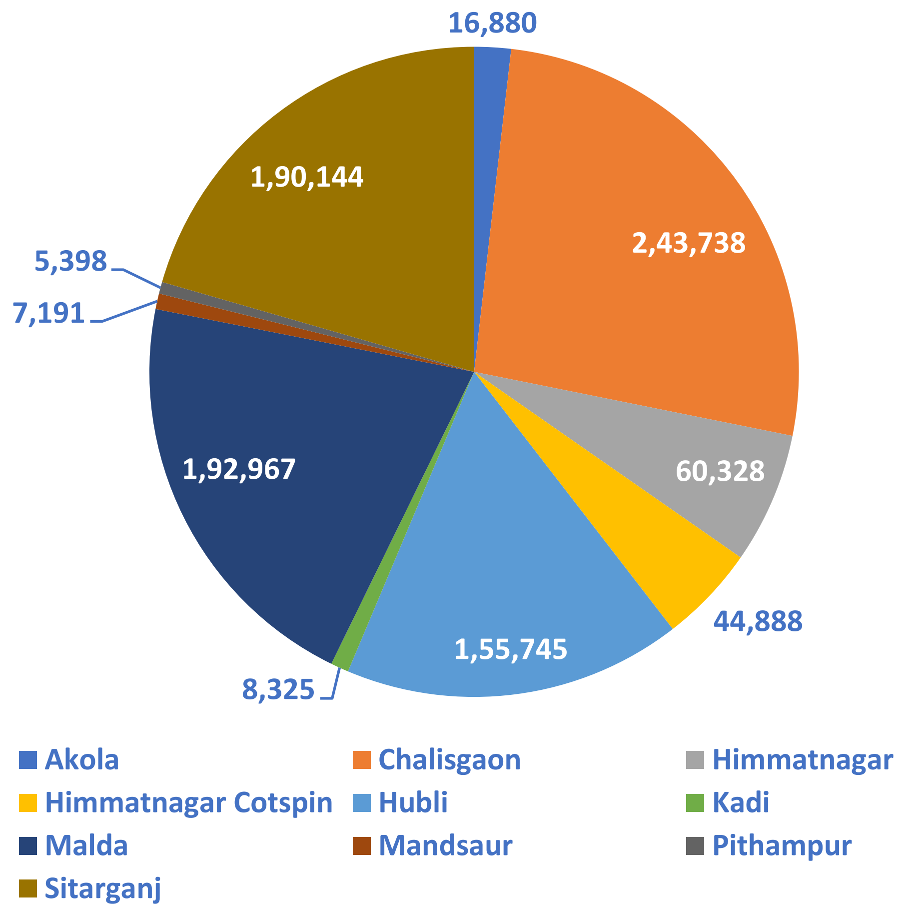
## Emission Savings ($MTCO_2e$)

| Renewable Energy | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|---|---|---|---|---|---|
| Solar | 1,656 | 5,735 | 6,566 | 5,564 | 6,864 |
| Wind | 2,366 | 6,572 | 6,063 | 6,068 | 6,209 |
| Biogas | - | 15,088 | 12,386 | 16,011 | 25,771 |
| **Total** | **4,022** | **27,395** | **25,015** | **27,642** | **38,844** |

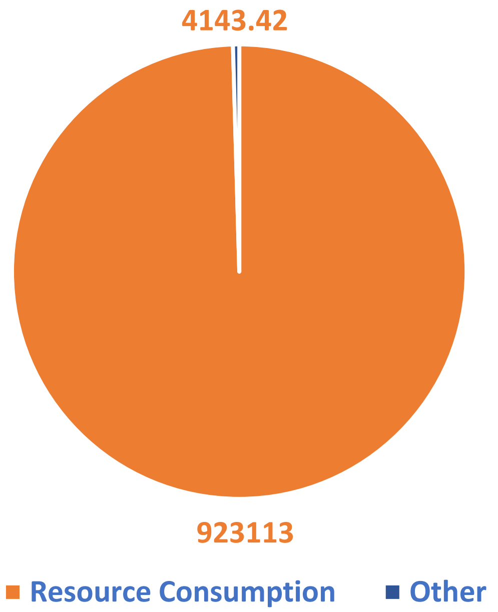


# Scope 1 Emissions (FY 26)

## Plant-wise Scope 1 Emissions Breakdown ($MTCO_2e$)



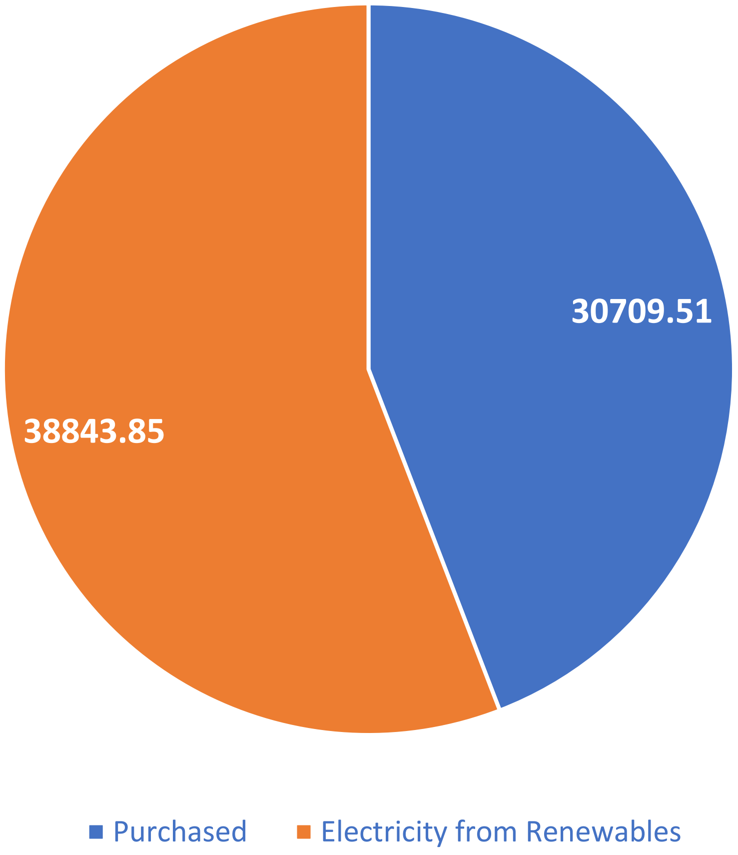

## Scope 1 Emissions Breakdown ($MTCO_2e$)



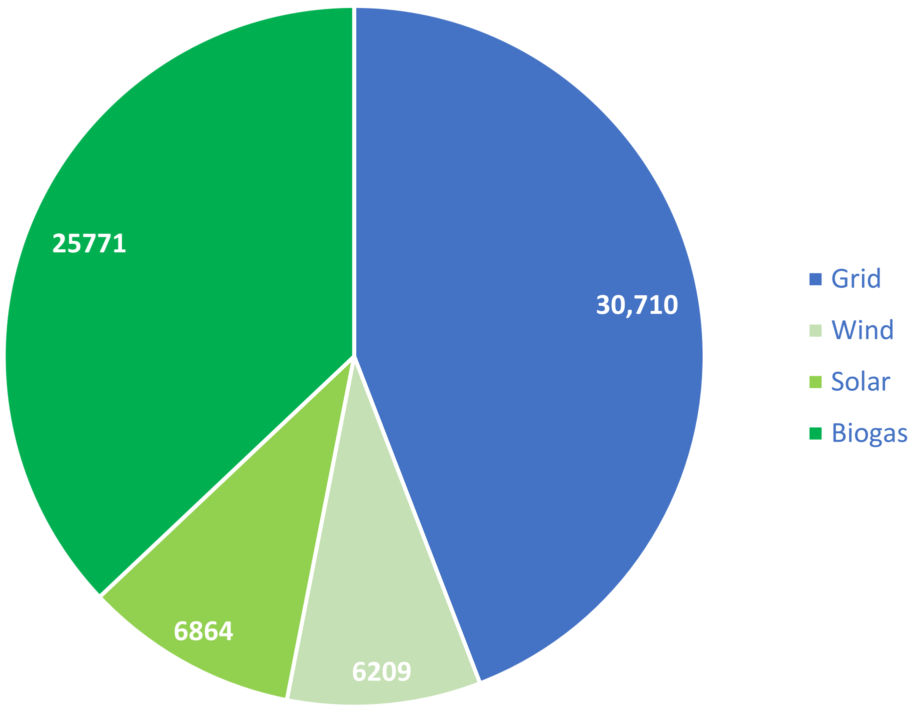

| | |
|---|---|
| 20.11% | Increase in Scope 1 emissions compared to FY 26 due to increase in production |
| 99.6% | Emissions from Captive power plant |
| 24.9% | Of the other Scope 1 emissions from refrigerants |

# Scope 2 Emissions (FY 26)

## Scope 2 Total Emissions ($MTCO_2e$)

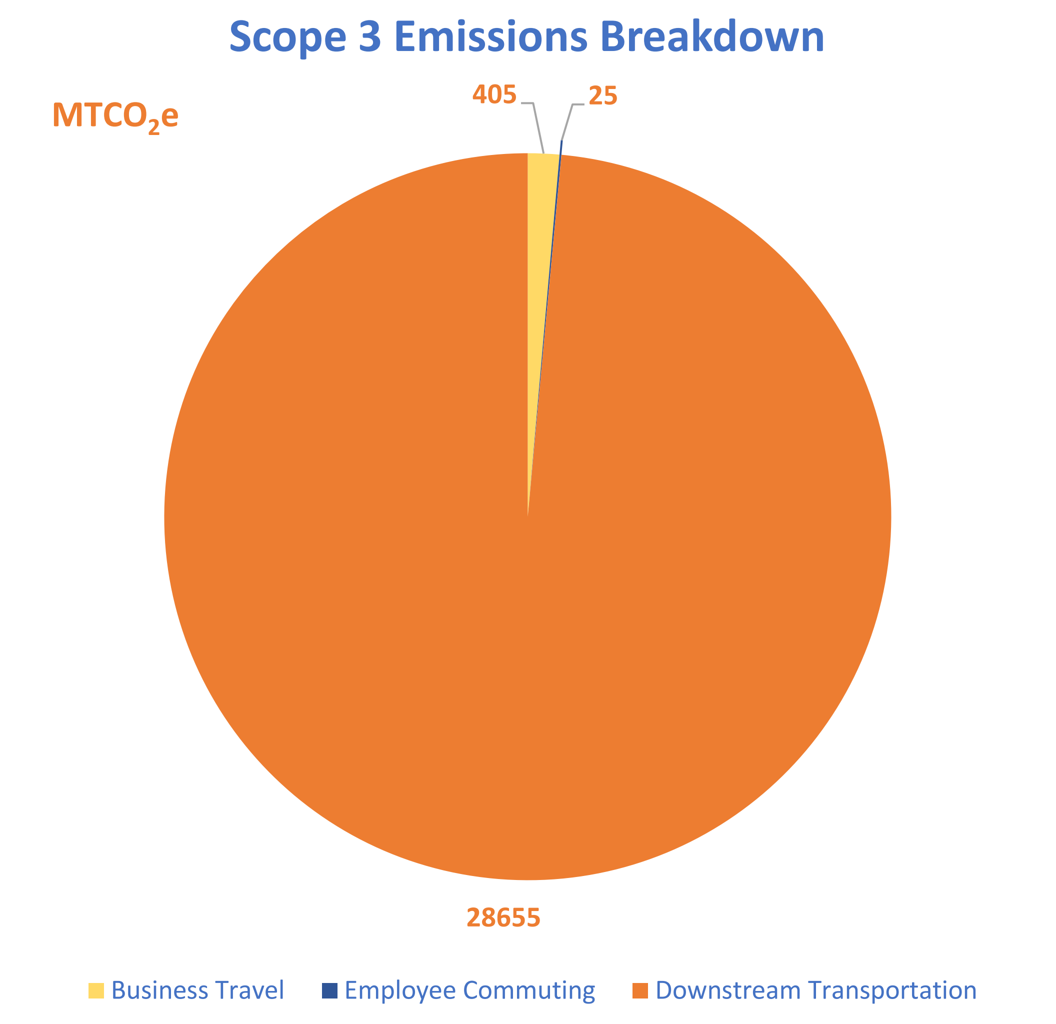



## Scope 2 Emissions Breakdown ($MTCO_2e$)




**37%** Of Scope 2 emissions from Biogas.

# Scope 3 Emissions (FY 26)




| Category | FY 2025-26 | |
|---|---|---|
| | **Scope 3 Emissions (MTCO2e)** | **Total Emissions (MTCO2e)** |
| Business Travel | 405 | **29,085** |
| Employee Commuting | 25 | |
| Downstream Transportation | 28,655 | |

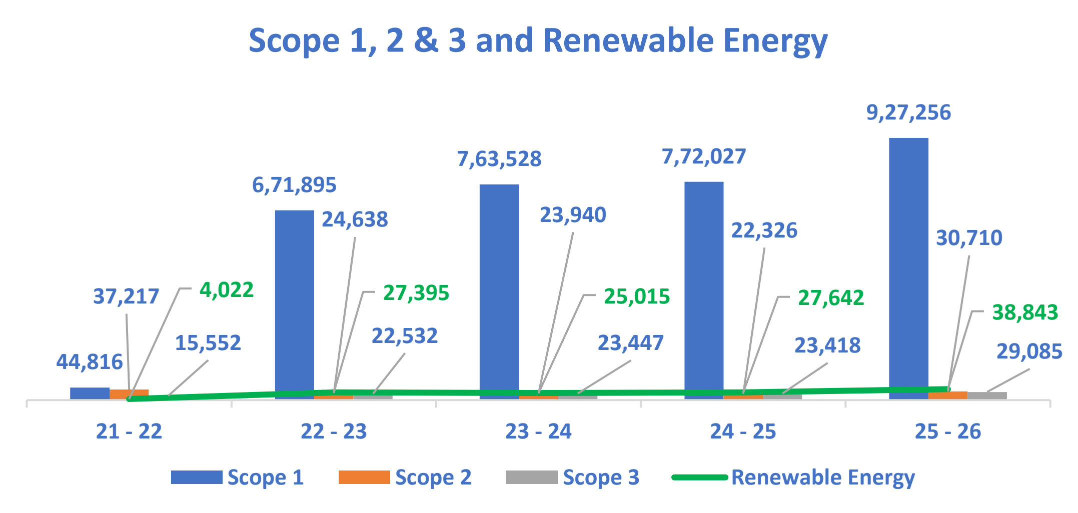
| | |
|---|---|
| **3/15** | Scope 3 categories considered for FY 26. |
| **98.5%** | Of Scope 3 emissions from Downstream Transportation. |
| **24.2%** | Increase in Overall Scope 3 emissions compared to FY 26. |

# Energy-Emissions Index

## YOY variations in emissions

| Particular | FY 24 – 25 | FY 25 – 26 |
|---|---|---|
| | % | % |
| Scope 1* | ▲ 1.13 | ▲ 20.11 |
| Scope 2 * | ▼ -6.74 | ▲ 37.55 |
| Scope 3 | ▲ -0.12 | ▲ 24.20 |
| **Renewable Energy** | ▲ 10.50 | ▲ 40.52 |

** Reported emissions show YoY variations, however, emission intensity in terms of physical output remains the same i.e. 0.71 MT/MT*




## Recommendations

**Renewable Transition**

- Continue strong focus on **renewable transition**
- Increased utilization of **agrowaste** and **biogas** to replace fossil fuels in boilers.

**Targets and Emissions Coverage**

- Set plant-level **science-based** aligned decarbonization **targets**.
- Assess additional applicable Scope 3 categories to enhance coverage and accountability across the **value chain**.

# Peer Highlights

| Indian Peers | Global Peer |
|---|---|
| AWL Agri business, KRBL Limited, Godrej agrovet | Cargill |

**Variations from reported emissions (in %)**

| Company | FY 25 | FY 26 | Variation |
|---|---|---|---|
| | $MTCO_2e$ | $MTCO_2e$ | % |
| GAEL | 8,17,882 | 9,87,051 | **20.7** ▲ |
| Godrej Agrovet | 9,50,313 | 22,01,003 | **131.61** ▲ |
| AWL | 7,95,295 | 8,11,105 | **1.99** ▲ |

**Targets**

| | Targets |
|---|---|
| Godrej agrovet | 90% renewable energy by FY26<br>Carbon Neutral by FY35<br>Planned reduction in scope 1 & 2 by 37.5% and scope 3 by 16% by FY35 |
| Cargill | Zero deforestation by FY30<br>Reduce emissions from global supply by 30% by FY30<br>Reduce absolute operational GHG emissions by 10% in FY25 |
| AWL Agri business | Digitization of logistics system<br>Transition to multi modal logistics<br>Switch to cleaner fuels such as CNG and LNG |
| KRBL Limited | Initiatives for tree plantation and sustainable energy practices<br>Increased investment in solar installations |

# Summary

**9,87,051 $MTCO_2e$ is equivalent to about:**

- **3,207** Flights from Delhi to New York
- **22,301** Trains from Kashmir to Kanyakumari
- **3,18,44,686** Trees per year
- **14,51,74,306** Cubic feet of concrete

**Next Steps**

GREENHOUSE GAS PROTOCOL + SCIENCE BASED TARGETS + BRSR GRI CDP

- **Inclusion of Additional Scope 3 categories**
- **Setting & monitoring of baseline targets**
- **Enhancement of Reports**

**GAEL's CDP Score progression**

| 2023 | 2024 | 2025 |
|---|---|---|
| D | C | C |

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