



GREEN HOUSE GAS EMISSION REPORT FY 24-25

GREEN GROWTH AND SUSTAINABLE FUTURE

WWW.IOLCP.COM

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1. Introduction

The voluntary Greenhouse Gas (GHG) Emissions Report describes the emissions and details the verification of the inventory of greenhouse gas (GHG) for IOL Chemicals and Pharmaceuticals Limited.

Purpose of the Report :

The company publishes GHG report in order to transparently disclose to its stakeholders its GHG emissions in accordance with the commitments made in the Company's EHS & S policy and strategy. Further, the report supports in measuring, monitoring, and managing the ESG performance of IOL Chemicals and Pharmaceuticals Limited. The information contained in this report discloses the inventory of GHGs and associated emissions during FY 2024-25 (April 1,2024 to Mar 31, 2025). The report covers all activities which are performed under the scope of Operational boundaries.

Objective :

IOL Chemicals and Pharmaceuticals Limited commit to become carbon neutral by FY 2050.

Targets :

IOL Chemicals and Pharmaceuticals commits to reduce Scope1 + Scope2 carbon absolute emissions by 58.8% and Scope3 by 35% by FY 2033 from baseline year 2022-23.

The GHG emissions report has been prepared in accordance with the requirements described in ISO 14064-1:2018 "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals". It includes all required information, except those details that the standard does not consider mandatory and has not been considered relevant following the principle of relevance. This report is carried out in accordance with the GHG Accounting and Reporting Principles found within the GHG Protocol Corporate Accounting and Reporting Standard.

Frequency of the Report Publication

This report shall be reviewed in annual general meeting and published annually on the IOLCP site on the weblink <https://www.iolcp.com/> under the investors section.

Our Company is a leading API-based pharmaceutical company with a remarkable presence in the Specialty Chemicals market. Perceived essentially as an Ibuprofen company, we have been working towards diversifying our product portfolio. Delivering the best quality specialty chemicals and API, we have demonstrated a consistent track record of performance. Regulatory approvals from USFDA, EDQM, Korean FDA, and Russian regulatory authorities, have helped us in market penetration in the export market. We believe investing in people is significant to building a capable workforce aligned with our vision and mission. We are committed to implementing policies and devising solutions to improve our environmental performance and empower our communities. Our focus has been on progressing consistently through product diversification, developing our manufacturing capabilities, and investing in R&D, showing a credible performance.

IOL Chemicals and Pharmaceuticals Limited is ISO 9001:2008 QMS Standard, ISO 14001: 2015 EMS standard, ISO 45001:2018 OHS Standard, ISO 50001 :2018 ENMS Standard and SA8000:2014 Social accountability , ISO 27001:2022 ISMS, ISO 37001:2016 ABMS certified company along with Responsible care logo holder and Science Base Target initiatives are approved and published on SBTi official website . Sustainability is integrated in our Supply Chain Management in line with ISO 20400:2017 Sustainable procurement guidance document. Procurement is a powerful instrument for organizations wishing to behave in a responsible way and contribute to sustainable development and for achievement of United Nations Sustainable Development Goals. By integrating sustainability in our procurement policies and practices, including supply chains, IOLCP can manage risks (including opportunities) for sustainable environmental, social and economic development.

Table No.1: List of Key products being manufactured at IOLCP is given below:

List of Key Products at IOLCP	
Active Pharmaceutical Ingredients (API)	Chemicals
Product Name	Product Name
Ibuprofen	Ethyl acetate
Metformin Hydrochloride	Acetyl chloride
Clopidogrel Bisulphate	Mono chloroacetic acid
Fenofibrate	Isobutyl benzene
Pantoprazole Sodium	Acetic Anhydride
Lamotrigine	
Losartan Potassium	
Gabapentin	
Levetiracetam	
Quetiapine Fumarate	
Paracetamol	

Intended User :

1. Investors & Customers
2. Nearby Society
3. Regulatory and Government authorities

It is considered that the Report of IOL Chemicals and Pharmaceuticals Limited, ratified by the management of the organization is substantially correct and corresponds to a faithful representation of the emissions of the activities for the scope defined by the company in conformity requirements of standard ISO 14064-1:2018 for a limited level of assurance.

Intended Use : This report is published on IOLCP’s official website for shareholders and non-shareholders.

Third Party Assurance

This GHG report is being verified by third party certification body BSI – British standards institution. The reporting period FY 2024-25 (April 1,2024 to Mar 31, 2025) is being verified as per limited level of assurance and the opinion statement is published in this report on Page No. 28-32.

Responsibilities Matrix

Name	Designation	Responsibility
Mr. Kushal Kumar Rana	Director Works	Representation in board meeting and publishing on-site
Mr. Devender Singh	AVP - EHS & S	Review and submission to Management
Mr. Gursharan Singh	Sr. Manager EHS & S	Stakeholder coordination, Inventory management, Emissions calculation & GHG report preparation
Sustainability Leaders (CII Certified Professionals on Resource efficiency and Environment sustainability and Green Supply chain)	<ul style="list-style-type: none">Respective department GHG emission data collection, updating and submission in prescribed format.Sustainability promotional activities initiation at site.GHG emission reduction initiatives implementation at site.Department level meetings & compliances.	
Email - Id	contact@iolcp.com	
Contact No.	0161222553135 (Head Office) 0167928528586 (Works)	

Table No.2: Responsibility Matrix

1.1 Policies, Strategies and Collaborations

The company's commitment to its shareholders and the financial community is to provide transparent, accurate and comprehensive information that adequately reflects its current situation. The main tools used to engage with this stakeholder group include direct contact via the Management Review Meetings Monthly and Annual Report of the organization which is published publicly.

IOL Chemicals and Pharmaceuticals Limited commitment to sustainability has begun with widely recognized significant ratings and rankings, Carbon Disclosure Project (CDP), Ecovadis and signing commitment letter with Science Based Target Initiatives (SBTi) to keep us aligned in the journey of keeping down the emissions of the world below 1.5 degree Celsius in line with global goal (Paris Agreement).

The IOLCP’s EHS & S Policy provides clear direction and specific objectives with regards to Environment, Health, Safety and Sustainability. It combines eight strategic EHS & S elements and applies to the whole organization’s activities.

CDP is not -for-profit organization which aims to study the implications of climate change for the world’s principal publicity traded companies. Continuous Improvement in CDP rating is a testament for our unwavering commitment towards ESG excellence. IOLCP is striving to strengthen ESG at the site continuously which results in :

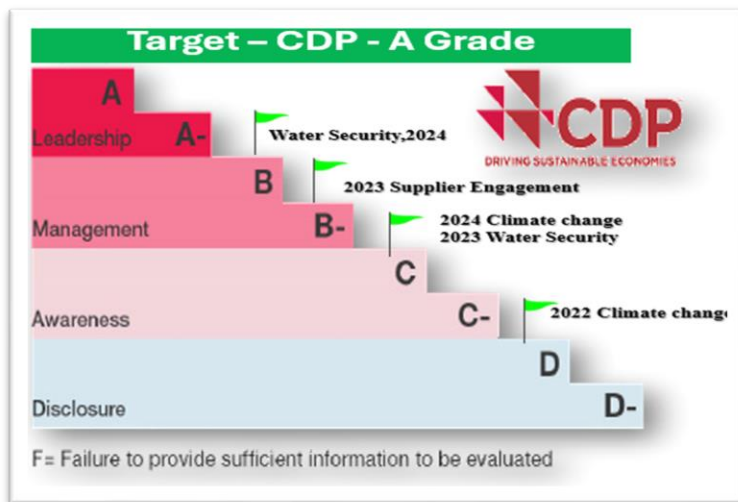


Figure No. 1: Carbon Disclosure Project

- **Water Security assessment** Level increased from Level “C” to Level “B” in FY 2024-25
- **Supplier Engagement Level** increased from Level “C- ” to Level “B-“
- **Climate assessment** Level “C” achieved in FY 2024-25

Science Based Targets

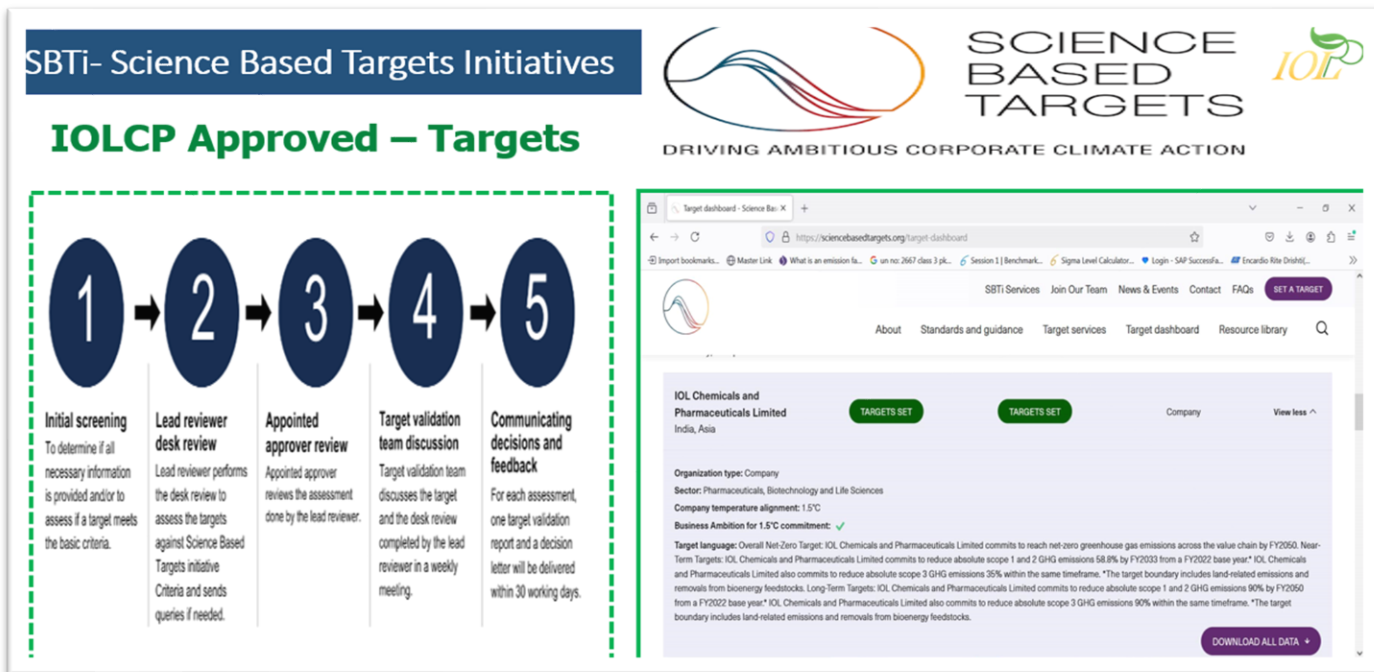


Figure No. 2: IOLCP Approved & Published Science Based Target Initiatives

The Science Based Targets Initiative (SBTi) is an initiative between the Carbon Disclosure Project, the United Nations Global Compact, World Resources Institute, the World Wildlife Fund for Nature, and we mean

business Coalition. The SBTi encourages companies to set carbon emissions reduction targets at a level necessary to meet the 1.5/2°C compared with preindustrial temperatures set in the Paris Climate Agreement. IOLCP targets are published and approved by SBTi.

2.Inventory Boundaries

2.1 Organizational Boundary

IOL Chemicals and Pharmaceuticals Limited is a leading manufacturer of APIs and Specialty Chemicals and is a single operating site consisting of all the plants for manufacturing worldwide supply of the products.

All the operations of IOL Chemicals and Pharmaceutical Limited takes place at Barnala location situated in Punjab Village Fatehgarh Channa, Mansa Road Barnala -148101 and the corporate office 85 Industrial Area “A” Ludhiana 141003 Punjab. On both locations the company has full financial and operational control, hence these two locations accounts for the emissions and falls under the operational control approach for the Green House Gas emission reporting.

Table No. 1: Organizational Boundary of IOL Chemicals & Pharmaceuticals Limited
(Operational site and corporate office)

List of all legal entities or facilities over which reporting company has equity share, financial control, or operational control	Does reporting company have financial control? (yes/no)	Does reporting company have operational control? (yes/no)
IOL Chemicals & Pharmaceuticals Limited (Operational plant, Barnala, Punjab) Latitude: N 30°,17.8892 Longitude: E 75°, 30.0554	Yes	Yes
IOL Chemicals & Pharmaceuticals Limited (Corporate Office, Ludhiana, Punjab) Latitude: N 30°,89.15610 Longitude: E 75°, 85.99009	Yes	Yes

Reporting Boundaries

Defining the operational boundary involves identifying emissions associated with its operation categorizing them as direct and indirect emissions and choosing the scope of accounting and reporting for indirect emissions.

IOLCP has calculated its direct emissions (Scope1/Category1) from sources it owns or controls and indirect emissions (Scope 2/Category 2) resulting from the generation of purchased electricity in its annual non-financial report well as to those ESG indices requiring such information. This report will account and report the six greenhouse gases covered by the Kyoto Protocol and in accordance to ISO 14064-1:2018.

The GHG Protocol splits (Scope 3/Category 3,4,5) emissions in 15 distinct categories that occur in the company’s value chain. It is the intention of IOLCP to report (Scope 3/Category 3,4,5) emission categories as reliable and transparent data becomes available and in future reports in accordance with the verified science-based target.

The following (Scope 3/Category 3,4,5) emissions from both upstream and downstream sources were accounted for and included in this report based on the availability of the data within the organization.

The following definitions are used:

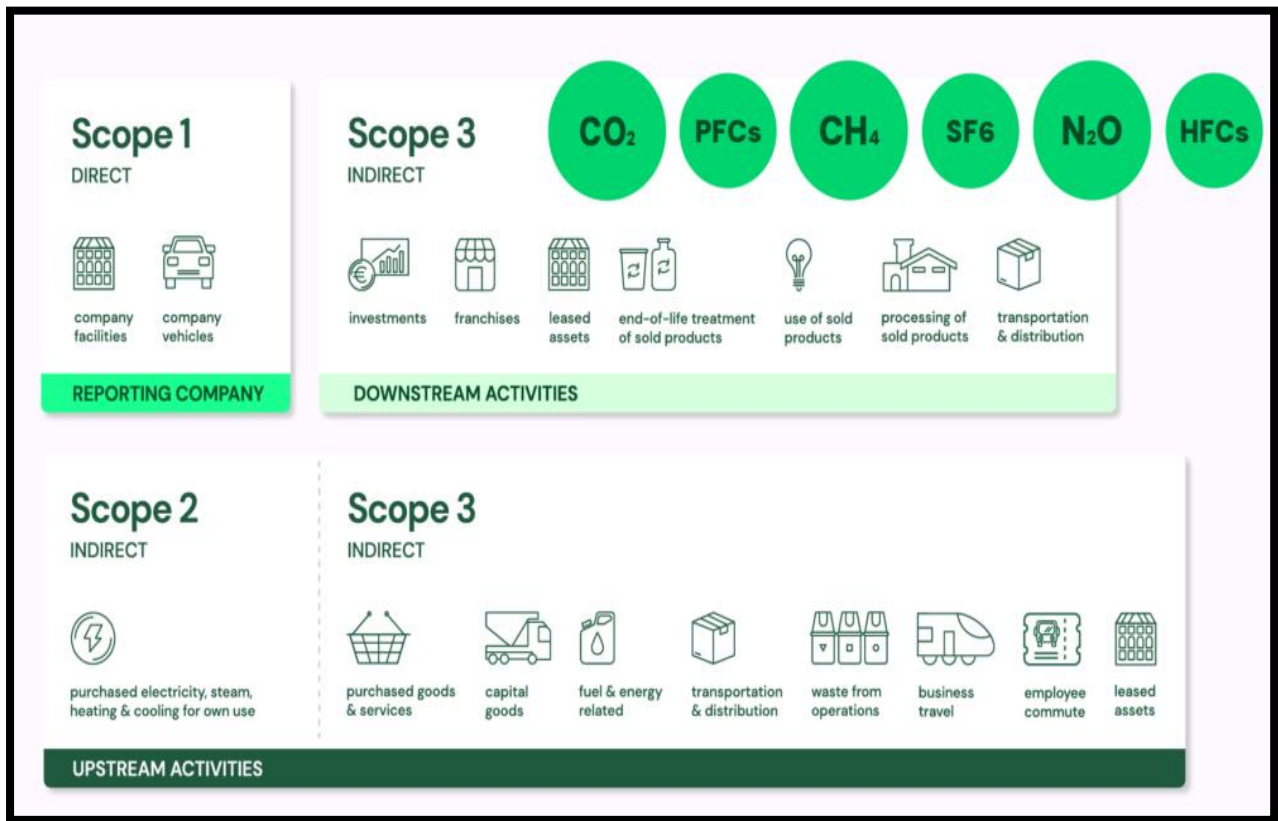


Figure No. 3 GHG Emission Scope Definitions

Scope I (Category 1) refers to direct emissions.

Scope II (Category 2) refers to indirect emissions.

Scope III (Category 3,4,5) refers to other indirect emissions.

Table No. 2: Scope/Category of GHG Emissions are subdivided into further categories which are considered:

Scope 1 /Category 1	Scope 2 /Category 2	Scope 3 /Category 3,4,5
<ul style="list-style-type: none"> ➤ Stationary Combustion (Coal, HSD) ➤ Refrigerants ➤ Fire Extinguisher (CO2) ➤ LPG Cylinder (LPG) – HO ➤ Mobile Combustion (Diesel) ➤ PNG 	<ul style="list-style-type: none"> ➤ Purchased Electricity 	<ul style="list-style-type: none"> ➤ Upstream transportation and distribution <ul style="list-style-type: none"> ○ Capital Goods – Transportation. ○ HW Transportation ○ Fuel and Energy Transportation ○ Electricity Transportation ○ LPG Consumption at Site ➤ Purchased Goods and Services ➤ Waste generated in operations (Hazardous & Non-Hazardous) ➤ Downstream Transportation and distribution ➤ Business travel ➤ Fuel and Energy ➤ Employee Commute (Site & HO) ➤ Processing of Sold Products ➤ End of Life treatment of Sold Products

Significance Criteria:

Criteria for significance of Emissions is derived considering the following factors:

1. Size/magnitude/volume of emissions.
2. Challenges to gather data.
3. IOLCP level of influence on sources/sinks.

Criteria that would mandate disclosure of emissions sources as significant is:

- a) Wherever the full-fledged primary and secondary data are available, IOLCP deep dive into more detailed carbon emissions calculation for instance, we have full control over our business travel activities and all the emission factors are available so we can provide the GHG emissions with utmost accuracy.
- b) The emission sources excluding the activities that are not contributing more than 5% of the total emissions are considered non-significant.

2.2 Inclusion/Exclusion

IOLCP recognizes the need to identify the significant emissions and thus included and excluded emission sources from the inventory with valid reason mentioned. The exclusion sources are not considered significant to the stakeholders, the context of the inventory and/ or are not feasible or practical to calculate at the current point of time.

Remarks on Scope 1,2 & 3 Emission Calculation (Inclusion/Exclusions)

- a) PSCI (Pharmaceutical Supply chain Initiative) scope 3 greenhouse gas emissions calculations guidance for the pharmaceutical industry document referred during calculations along with GHG protocol.
- b) No purchased steam or cooling from outside, therefore no emissions from these sources are included.
- c) The company do not have any leased assets or franchise currently so these two categories will not be contributing to the company's emissions currently.
- d) IOLCP APIs (Active Pharmaceutical Ingredient) are the B2B products whose emissions are covered under Category 10 (Processing of Sold Products), Hence use of sold products emissions is considered as zero for FY 24-25.
- e) Purchased goods and Services emission are derived only for raw materials whose emission factors are calculated based on LCA database available on IPCC , Research Papers and other available sources. Other raw material emissions are calculated basis average emission factor as approved by SBTi . Spent base approach is not being used for calculations.
- f) As per PSCI Scope 3 GHG emission calculation document:- Processing of Sold products calculated based on Emissions from processing of intermediate products by third parties (e.g., manufacturers) after sale by the reporting company FY 24-25 basis Scope-1 & Scope-2 emissions of top Customers.
- g) Processing of Sold products emission also calculated basis LCA data methodology using gate to gate emission factor available for certain key products .
- h) The end-of-life treatment of sold product emissions is included in the GHG emission calculations for FY 24-25. This includes recycling 95% of drums and 50% of corrugated boxes, with the remaining 5% being accounted for in landfills.
- i) GHG inventories Emissions are revised for FY 22-23 and FY 23-24 as per SBTi validation and verification process revaluation statement mentioned in report.
- j) Report includes the carbon sequestration details and methodology adopted for offset.
- k) Emission contribution of refrigerant Van is significantly very less comparing GHG inventory hence excluded from GHG inventory.

Table No. 3: Inclusion and Exclusion of categories for emission calculation of IOLCP with reasons is given in the table below :

Category as per ISO-14064-1:2018	Emission Source	Inclusion/Exclusion	Remarks	FY 24-25 HO	FY 24-25 Site
Scope 1/Category 1	Stationary Combustion	Included and Reported	Boiler fuel (Coal and Husk), HSD Fuel by DG sets are considered	Yes	Yes
	Fugitive Combustion	Included and reported	LPG Cylinders used in the in-house Kitchen of the industry; Fire Extinguisher (CO2) are included	Yes	NO
	Fugitive Combustion	Included and reported	PNG used in the in-house Kitchen of the industry	NO	Yes
	Mobile Combustion	Included and reported	Company owned vehicles moving in the organization's premises are included in this category	Yes	Yes
Scope 2/Category 2	Purchased Electricity	Included and reported	The purchased electricity from the grid is considered	Yes	Yes
	Purchased Steam & Cooling	Not Applicable	IOLCP produces its own Steam & cooling and hence do not require purchase from the outside	NA	NA
Scope 3/Category 3	Line item: 01 Upstream transportation and distribution	Included and reported	RM purchase/ Electricity /HW & Non Haz Transportation included in Scope 3	Yes	Yes
	Line item: 02 Business travel	Included and reported	Air travel. Road travel. Train travel.	Yes	Yes
	Line item: 03 Employee commuting	Included and reported	Employee commute using Vehicle Based Approach calculated	Yes	Yes
	Line item: 04 Downstream transportation and distribution	Included and reported	Domestic and International outbounds are calculated	Yes	Yes
	Line item : 05 LPG transportation	Included and reported	Considered	Yes	Yes
Scope 3/Category 4	Line item: 06 Purchased goods and services: this refers to the emissions occurred for product manufacturing.	Included and reported	Emission Factor taken from Research papers	Yes	Yes
	Line item: 07 Capital goods: ex: equipment,	Included and reported	Emission Factor taken from Research papers	Yes	Yes

	machinery, buildings, facilities, vehicles: emission related to manuf. of these.				
	Line item: 08 Fuel- and energy-purchased related activities	Included and reported	Considered	Yes	Yes
	Line item: 09 Waste generated in operations	Included and reported	Landfill disposal. Recycling. Incineration. Composting.	Yes	Yes
	Line item: 10: Upstream leased assets: emission generated from leased assets.	Not Applicable	IOLCP does not own and leased assets	NA	NA
Scope 3/Category5	Line item: 11: Processing of sold products	Included and reported	Calculated on the basis of Emissions from processing of intermediate products by third parties (e.g., manufacturers) subsequent to sale by the reporting company and using LCA methodology	Yes	Yes
	Line item: 12: Use of sold products	Included and reported	IOLCP APIs (Active Pharmaceutical Ingredient) are the B2B products whose emissions are covered under Category 10 (Processing of Sold Products) Hence this Category Emissions considered as zero	Yes	Yes
	Line item: 13: End-of-life treatment of sold products	Included and reported	Includes recycling 95% of drums and 50% of corrugated boxes, with the remaining 5% being accounted for in landfills	Yes	Yes
	Line item: 14: Downstream leased assets	Not Applicable	IOLCP does not own and leased assets	NA	NA
	Line item: 15: Franchises	Not Applicable	IOLCP does not have any franchise, it is a single operating site situated in Barnala with head office in Ludhiana	NA	NA
	Line item: 16: Investments	Not Applicable	Not Applicable	NA	NA

3. Emission Calculations

3.1 Reporting period and methodology

Base year

The base year is IOLCP's financial year 2022-23, or the period between April 1, 2022, to March 31, 2023

Note : As all the 15 categories are reported in SBTi for scope 3/Category-3 and validated by SBTi

Reporting period

This GHG emissions report reflects the situation of IOLCP's financial year 2024-25. Methodology Quantifying GHG emissions includes the data collection process and the application of documented emission factors. The quantification is based on two calculation-based methodologies, depending on the type of emission source:



- Emission in which there is a chemical transformation process (combustion, fixed or mobile) and indirect emissions from electricity consumption:

$$\text{Emissions of CO}_2 \text{ (t CO}_2\text{e)} = \text{Activity data} \times \text{Emission factor} \times \text{GWP}$$

- Emission sources where there is no chemical transformation process (fugitive emissions), or in case the results in GHG are different than CO₂ are converted to tones of CO₂e using the Global Warming Potential (GWP) values provided by the IPCC (e.g. tones of CH₄):

$$\text{Emissions of CO}_2 \text{ (t CO}_2\text{e)} = \text{Activity data} \times \text{Global warming potential}$$

Table No. 4: Emission factor reference and methodology opted for the emission calculation.

Scope /Category	Source of Emission	Emission Factor FY 24-25	Reference	Emission Factor unit
Scope 1/ Category -1	Coal	CO2- 1.6977 CH4- 0.00764 N2O – 0.01693	CEA Appendix -B Version 19 DEFRA 2024	kg CO2e of CO2 per Kg of Coal kg CO2e of CH4 per Kg of Coal kg CO2e of N2O per Kg of Coal
Scope 1/ Category -1	HSD	CO2- 2.62818 CH4- 0.00029 N2O - 0.03308	DEFRA 2024 full set advance users	kg CO2e of CO2 per ltr of HSD kg CO2e of CH4 per ltr of HSD kg CO2e of N2O per ltr of HSD
Scope 1/ Category -1	Refrigerant	R-22 - 1960 R-32 - 771 R-134 - 1260 R-410 -1924	DEFRA 2024 full set advance users	kg CO2 per Kg refrigerant
Scope 1/ Category -1	CO2 FE	1	DEFRA 2024 full set advance users	CO2 Eq. in tCO2
Scope 1/ Category -1	PNG	CO2- 2.04140 CH4- 0.00307 N2O - 0.00095	DEFRA 2024 full set advance users	kg CO2e of CO2 per cubic meters of PNG
Scope 1 /Category 1	Petrol	CO2- 2.33955 CH4- 0.00820 N2O - 0.00597	DEFRA 2024 full set advance users	kg CO2e of CO2 per litre of Petrol
Scope 2/ Category -2	Electricity consumption	0.727	CEA (V-20)	tCO2e/MWH
Scope 3/ Category -3	Upstream transportation (Waste disposal diesel consumption)	HDV (>12 T) 0.7375 Electricity-0.1266	India GHG Program IEA	kg CO2e of CO2 per km
	Upstream transportation Capital Goods	0.7375	India GHG Program	kg CO2e of CO2 per km
	Upstream transportation RM Road Domestic	0.7375	India GHG Program	kg CO2e of CO2 per km
	Upstream transportation PM -Road	0.7375	India GHG Program	kg CO2e of CO2 per km
	Upstream transportation RM Road Import	CO2- 0.91274	DEFRA 2024 full set advance users	kg CO2e of CO2 per km

	Upstream transportation RM Rail	CO2- 0.02779	DEFRA 2024 full set advance users	kg CO2e of CO2 per km
	Upstream transportation RM Sea	CO2- 0.01265	DEFRA 2024 full set advance users	kg CO2e of CO2 per km
Scope 3/ Category - 4	Purchase of Fuel & Energy	WTT Coal - 418.14964 Husk: 68.65 WTT- Biomass	DEFRA 2024 full set advance users	MT CO2e per ton
Scope 3/ Category -3	Business Travel	Rail - 0.007837 Air – ICAO Calculator	Air – ICAO Rail - India GHG Program	Kg passengers' CO2/journey (KG) Kg CO2 / Passenger – km
Scope 3/ Category -3	Employee Commute	Road : Car & Bus SUV<2000 CC - 0.193 Bike 125cc -0.0290 Bus - 0.015161	GHG Program Road - India GHG Program	MTCO2e
Scope 3/ Category -4	Waste Generated in operation	Recycling -6.41061 Landfill- 520.335 Co-processing- 6.41061	DEFRA 2024 full set advance users	MTCO2e
Scope 3/ Category -1	LPG consumption by outsourced vendor	CO2- 2935.18 CH4- 2.55 N2O – 1.63	DEFRA 2024 full set advance users	kg CO2e of CO2 per t of LPG kg CO2e of CH4 per t of LPG kg CO2e of N2O per t of LPG
Scope 3/ Category -3	Downstream transportation Product Sold - Road	0.7375	India GHG Program	kg CO2e of CO2 per km
	Downstream transportation Product Sold - Rail	CO2- 0.02779	DEFRA 2024 full set advance users	kg CO2e of CO2 per t.km
	Downstream transportation Product Sold - Sea	CO2- 0.01265	DEFRA 2024 full set advance users	kg CO2e of CO2 per t.km
	Processing of Sold Products	Emissions taken from Canadian database ,IPCC and research papers ,EPA		MTCO2e
Biogenic	Husk	1.16	IPCC	kg CO2e of CO2 per Kg of Husk

Note 1 : DEFRA full set (Advance) database is being used for calculation of GHG Scope/ Category Emissions as they are globally acknowledged and to maintain the uniformity throughout the calculations in this report. Country specific (Road, Rail transport) emission factors are used for business , employee travel and road transport only.

Note 2 : Methodology for purchasing goods and services

STEP 1: Emission factors taken from IPCC, Research papers, Canadian Database and EPA.

STEP 2: Verification of Emission factor's UOM with available data UOM.

STEP 3: Conversion of Unit of measurement if required as per Data

STEP 4: Report calculated emission in MT CO₂e.

Note 3: Methodology for processing of sold products

STEP 1: Gather GHG Emissions (Scope 1&2) from the top customers as stated in their Sustainability Reports and Collect LCA factors for products

STEP 2: Analyse the sale percentage of IOL's sold products to the relevant customers

STEP 3: Subsequent to sale by the reporting company % of emissions taken in category

STEP 4: Report the computed emission in MT CO₂e

Note 4: Coal Emission factor calculation approach:

STEP 1: Emission factor based on internal lab testing reports, GCV based factors for imported/Indian coal was taken from reference: CEA V-20

STEP 2: Inhouse consumption of Indian and Indonesian coal was calculated.

STEP 3: Blending ratio of both the coal types considered

Eg: Blending ratio = Consumption of Indian coal/ Total consumption of coal

STEP 4: Calculation of weighted average

Emission factor base on GCV * blending ratio

STEP 5: Emission factor = Weighted average* coal consumed

Note 5: Scope 3/Category 3 Employee Commute calculation approach:

STEP 1: Distance measurements departure (Home/ common bus stop to destination (IOLCP site)

Bus to & fro avg. station: 15 km.(Employee wise detail log Available)

Car/bikes to & fro Actual km from destination location taken

Attendance taken from HR for KM calculation for all employees

STEP 2: Emission factors are taken from the DEFRA database.

STEP 3: Multiplication of values from step 1 and step 2 will give the final values total emissions.

Note 6: Methodology for Carbon Absorption Calculations:

STEP 1 : Information gathered from global platforms, research papers etc.

STEP 2: Accounting of all trees.(Tagging and labelling)

STEP 3 :18 cm DBH and height 24m , average age considered as 2 years. (Eucalyptus having a good amount of count , used as a sample)

E.g. Trees to have at least age of 8 years to get matured hence (0.25 stringent factors considered for carbon sequestration)

STEP 4: Report the Tree CO₂e absorption.


Carbon Sink :

As per the above Note 6 methodology , there has been around 60,000 trees in IOL Chemicals & Pharmaceuticals Limited and average tree age comes to 2-10 years . Also, there is no usage of the fertilizers , pesticides. In accordance with Paris Agreement (to limit the temperature 1.5°C above pre-industrial levels) , tree plantations are a good source for carbon sink, so we took eucalyptus trees (evergreen tree endemic to southeastern Australia) for sampling as they help with the carbon sequestration, water purification, and soil stabilization. A monthly meet of ESG has been conducted to keep track of the progress and all the trees are in live condition , following to that a nomenclature has been setup , i.e. Eucalyptus 1, 2,3 etc. The trees that have been planted are within the plant campus and no land change has been taken place.

CS Table No.1 (Information) :

ECULAYPTUS TREE					
Scientific Name	Common Name	Family	Habit/Height	Evergreen(E) or Deciduous(D)	Crown shape
Eucalyptus sp.	Safeda/gum tree	Myrtle family	20-50m	Evergreen	Rounded to irregular crown

CS Table no. 2 (Absorption Summary):

Tree CO ₂ e Absorption Summary					
Plants Name	Number of plants	Emission Factor (Kg CO ₂ e/Year)	Carbon Sequestration (MT CO ₂ e/Year)	Reference	Remark
Eucalyptus	1338	59.20	79.21		Pg-3, Yellow Highlight

As shown in the data below , which we took for bunch of trees , the average DBH that comes , is around 18 cm and height 24 m , so we used that DBH in our methodology to find out the removal factor for per year basis. We lurked around various research papers on IPCC website , but there hasn't been any particular evident paper on the website , so we found and took a reference from the “**Carbon sequestration potential of *Eucalyptus* spp.: A review**” and also has been linked at the excel sheet , also this has been approved by following authorities:

1. College of Forestry, Navsari Agricultural University, Navsari- 396 450, Gujarat, India
2. College of Post-graduate Studies in Agricultural Sciences, Central Agricultural University, Imphal, Umiam-793103, Meghalaya, India
3. Krishi Vigyan Kendra, Orissa University of Agriculture and Technology, Semiliguda, Koraput- 763002, Odisha, India

CS Table No. 3 (Eucalyptus Tree Site Verification Data):

EUCALYPTUS TREE DATA				
Sr No.	Diameter(in.)	Row No.	Tree No.	Height(m)
1	19	1	10	24
2	15	2	11	24
3	20	3	8	24
4	15.5	4	4	24
5	20.5	4	5	24
6	20	5	6	24
7	14	6	7	24
8	20	6	8	24
9	15.2	7	9	24
10	20.5	7	69	24
11	19	2	70	24
12	15	2	10	24
13	20.5	9	12	24
Average	18.01538462			

Total Carbon sequestration for Eucalyptus trees has been derived is **79.21 MT CO2e/year**. Carbon sequestration for all equivalent trees has been derived in the same way.

4. Information on emissions

INFORMATION ON EMISSIONS

Biogenic CO2 emissions

Relevant biogenic CO2 emissions and removals quantified separately in tCO2e for Biogenic (Rice Husk, Wapsi, Wood Chips, Paddy Straw pellets) are given below:

EMISSIONS	TOTAL (tCO2e) FY 22-23	TOTAL (tCO2e) FY 23-24	TOTAL (tCO2e) FY 24-25
Biogenic (Rice Husk, Wapsi, Wood Chips, Paddy Straw pellets)	155243	153503.9	165871.4160

Base year emissions FY 22-23 (Verified and Validated by SBTi)

Table No. 6: FY 2022-2023 (April'22-Mar'23)

Scope/Category	TOTAL (tCO2e)
Scope 1/Category 1	23786.46
Scope 2/Category 2	6134.45
Scope 3/Category 3,4,5	124010.93
Total Emissions (Category 1 to 5)	153931.84

Emissions FY 2024 -25

Scope 1 /Category 1 Emissions:

Table No. 7: FY 2024-25 (April'24-Mar'25)

Sr. No.	Parameter	CO2	CH4	N2O	HFCs	PFCs	SF6
		(mt)	(mt)	(mt)	(mt)	(mt)	(mt)
1	Diesel for Vehicles Site (Owned)	70.23	0.01	0.88	NA	NA	NA
2	Petrol for Vehicles Site (Owned)	2.59	0.01	0.01	NA	NA	NA
3	Diesel for Vehicles HO (Owned)	37.82	0.00	0.48	NA	NA	NA
4	Petrol for Vehicles HO (Owned)	79.76	0.28	0.20	NA	NA	NA
5	Coal Consumption Boilers	44621.52	200.92	445.24	NA	NA	NA
6	Refrigerant R 22 Barnala	NA	NA	NA	241.90	NA	NA
7	Refrigerant R 22 HO	NA	NA	NA	2.35	NA	NA
8	CO2 Fire Extinguishers	0.0462	NA	NA	NA	NA	NA
9	Emergency Vehicles Barnala	4.62	0.00	0.06	NA	NA	NA
10	HSD Consumption in DG's/Hydra/Forklifts	184.183	0.020	2.318	NA	NA	NA
11	HSD Consumption in DG's HO	8.936	0.001	0.112	NA	NA	NA
12	LPG HO Owned Canteen	13.579	0.012	0.008	NA	NA	NA
13	PNG Consumption Barnala	1.517	0.002	0.706	NA	NA	NA
Total Scope 1 Emissions		45025	201	450	244		

Total Scope 1/Cat 1 Emissions FY 24-25

45920MTCO2e

Scope 2 Emissions :

Emissions disaggregated by source types	
Scope 2/Category 2: Indirect Emissions from the Use of Purchased Electricity, Steam, Heating and Cooling	tCO2e
Indirect Emissions from Purchased/Acquired Electricity	6019.88
Indirect Emissions from Purchased/Acquired Steam	0
Indirect Emissions from Purchased/Acquired Heating	0
Indirect Emissions from Purchased/Acquired Cooling	0
Total Scope 2/Category 2 Emissions	6019.88

Note : Scope 1 & Scope 2 Emission

GHG emission which was (Scope 1 & 2) 55700 MTCO2e reported in FY 23-24 . Net Scope 1 & 2 Emissions in FY 2024-25 against FY 2023-24 **reduced by 6.75 %** and combined Scope 1, 2 & 3 gives a reduction of **11.62 %** through implementation of various emission reduction initiatives i.e. Solar panel Installation , Waste to wealth initiatives (By product recovery from waste and converted to saleable product), Green Hydrogen inhouse introduction elimination of transportation emissions , Emission Reduction in Downstream Product sold category by vehicle clubbing initiative etc.

Production Intensity MTCO2e/Ton of Production (S1+S2)		
FY23-24	FY 24-25	% Reduction
0.37	0.33	15%

Scope 3/Category 3,4,5 Emissions :

Sr. No.	Parameter	CO2	CH4	N2O	HFCs	PFCs	SF6
		(MT)	(MT)	(MT)	(MT)	(MT)	(MT)
1	Purchased Goods and Services						
	LPG Used in Canteen Barnala Site Cat-1	40.432	0.035	0.022	NA	NA	NA
	RM (Cradle-to-gate emissions)	51047.7	NA	NA	NA	NA	NA
2	Capital Goods	55.32	NA	NA	NA	NA	NA
3	Fuel and Energy Related Activities	24142.3	NA	NA	NA	NA	NA
4	Upstream Transportation and Distribution						
	Haz.Waste Transportation Upstream Cat -3	23.739	NA	NA	NA	NA	NA
	RM Cat -03 Domestic: Transport Only	234.7	NA	NA	NA	NA	NA
	RM Cat -03 Import : Transport Only	4927.9	NA	NA	NA	NA	NA

	Packaging Transportation Cat -03	436.7	NA	NA	NA	NA	NA
	Non HW Transportation	26.198	0.00332	0.20602	NA	NA	NA
5	Waste Generated/Disposal in Operation Cat-4	1079.7	NA	NA	NA	NA	NA
6	Business Travel Cat-3	57.61	NA	NA	NA	NA	NA
7	Employee Commute						
	Employee Commute Cat-03 HO	101.87	NA	NA	NA	NA	NA
	Employee Commute Cat-03 Barnala	295.27	NA	NA	NA	NA	NA
8	Upstream Leased Assets	0	NA	NA	NA	NA	NA
9	Downstream Transportation and Distribution						
	Cat -3 Product Sold Domestic: Transportation Only	5058.2	NA	NA	NA	NA	NA
	Cat-3 Product Sold International: Transportation Only	2676.76	NA	NA	NA	NA	NA
10	Processing of Sold Products	2730.56	NA	NA	NA	NA	NA
11	Use of Sold Products	0.0	NA	NA	NA	NA	NA
12	End of Life treatment of Sold Products	107.17	NA	NA	NA	NA	NA
13	Downstream Leased Assets	0.0	NA	NA	NA	NA	NA
14	Franchises	0.0	NA	NA	NA	NA	NA
15	Investments	0.0	NA	NA	NA	NA	NA

Total Scope 3 Emissions	93042.1018	0.0385	0.2284	NA	NA	NA
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Total Scope 3/Cat 3,4,5 Emissions FY 24-25

93042MTCO₂e

FY 24-25 Upstream and Downstream Emissions :

Total Upstream Emissions	82469.675
Total Downstream Emissions	10572.693

Emission Summary :

Scope/Category	FY 2022-23 (Base year)	FY 2023-24	FY 2024-25
Scope 1/Category 1	23786	49521	45920
Scope2 /Category 2	6134.45	6179.06	6019.9
Scope 3 /Category 3,4 &5	124010	108357.15	93042
Total Scope 1,2 & 3/ Category 1,2,3,4& 5	153930.5	164057.2	144982.6

ADDITIONAL INFORMATION

Information on any GHG sequestration

IOL Chemicals and Pharmaceuticals Limited has undertaken significant tree plantation initiatives as part of its environmental sustainability efforts. The company has utilized 65 acres of land for plantation activities, aiming to enhance green cover and contribute to ecological balance. These efforts align with its broader "Go Green" initiative, which focuses on conserving natural resources and promoting eco-friendly practices. Through such programs, IOLCP demonstrates its commitment to reducing its environmental footprint while fostering a greener future. Total accounting for Carbon Sequestration is done for 19447 Trees in FY 24-25 including Labeling , Species Marking , Total 300MTCOe offset contribution

Uncertainty in GHG Emissions:

Uncertainty is accounting of Scope1/Category1 ,Scope 3/Category 3,4,5 (indirect emissions) are related to generic assumptions made. Different challenges were faced related to collecting data and ensuring data quality. 95% details in GHG Emissions calculation are accurate and the uncertainty in the calculations are pertaining to data capturing, manual recording, calibration errors of individual measuring equipment, also while managing purchased material emission factors and no spend method is used for calculation of emission. The variance is projected within 5 % of the final value.

Sr. No.	Scope /Category	Emission Type	Uncertainty Description
1	Scope 3 /Category 3	Upstream transportation	Distance between Company and Vendor site is referred from Google maps only, the uncertainty pertains to the uncertainty in measurement via google maps. Uncertainty Levels are released by google and available on google help.
2	Scope 3 /Category 4	Waste Generated in operation	Distance between Company and Vendor site is referred from Google maps only, the uncertainty

			pertains to the uncertainty in measurement via google maps. Uncertainty Levels are released by google and available on google help.
3	Scope 3/Category 3	Downstream Activity	Distance between Company and Vendor site is referred from Google maps only, the uncertainty pertains to the uncertainty in measurement via google maps. Uncertainty Levels are released by google and available on google help.
4	Scope 1/Category 1	Coal /Husk	Uncertainty due to manual recording, measurement equipment are linked with the primary data which lies within the committed materiality.
5	Scope 3/ Category 3	Employee Commute	Uncertainty due to average distance mapping for employees coming from nearby localities Bus to & fro avg. station: 15 km.(Employee wise detail log Available) Car/bikes to & fro Actual km from destination location taken Uncertainty Levels are released by google and available on google help.
6	Scope 1/Category 1	Weighing Error	Error of weighing balance of incoming and outgoing goods on the weighing scale. The error limits within the error percentage of weighing scale.
7	Scope 3/ Category 3	End of life Treatment of sold product	Uncertainty due to assumption taken as 95% of drums and 50% of corrugated boxes are considered for recycling basis legal compliances of customers.
8	Scope 3/Category 3	Processing of Sold Product	Uncertainty due to emissions calculated basis percentage of sale vs overall (Scope 1 & 2) emissions of subsequent company.

Note : Uncertainty in Google Maps data can vary widely depending on the context, such as the environment (urban vs. rural), the availability of GPS signals, and the quality of the mapping data. It is unlikely to be consistently below 5% due to these factors.

5. Emissions Recalculation Statement

As IOLCP initiated its GHG emissions Journey in FY 2021 -22 with Scope 1 & 2 emissions calculations. As IOLCP Emissions are verified by SBTi and published on website . Calculated and verified emissions are shown in below table below for FY 22-23 & FY 23-24 for Scope 3 /Category 3,4,& 5 :

Current Vs Previous Calculated Emissions :

EMISSIONS	FY 2022-23 Current Emissions TOTAL (tCO2e)	FY 2022-23 Previous Emissions TOTAL (tCO2e)	FY 2023-24 Current Emissions TOTAL (tCO2e)	FY 2023-24 Previous Emissions TOTAL (tCO2e)
Scope 1/Category -1	23786	23786	49521	49521
Scope 2/Category -2	6134.45	6134.45	6179.06	6179.06
Scope 3 /Category3,4,5	124010	100887	108357.15	119643

6. Information on Emission Reduction Initiatives

Below are Emission reduction initiatives taken by site which falls under reporting boundaries only defined for GHG emission calculations and are inline with GHG protocol.

FY 2024-25:

Sr. No.	Initiative	Date of Reporting	Objective	Scope /Category	tCO2e
1.	Solar Panel Installation	01.04.2024 – 31-03-2025	Under Scope 2 neutral initiative Phase-1 62.5 KW Solar panel Installed	Scope -2 /Category -2	83.51
2.	Optimization in one of the pharma product	01.04.2024 – 31-03-2025	Ammonium Sulphate formation (By Product) Recovery and convert to saleable product	Scope -3 /Category -3	137.79

3	Carbon Sink	01.04.2024 – 31-03-2025	Tree Plantation carbon sequestration verification (Eucalyptus – Phase 1)	Scope 1,2 &3	79.21
4	Downstream Transportation	01.04.2024 – 31-03-2025	Vehicle Clubbing for road transportation emission reduction	Scope 3	647
5	Upstream Transportation	01.04.2024 – 31-03-2025	Local Sources Development for RM Reduction in Plastic Purchase by Modification initiatives with supplier	Scope 3	24196.1

Total Savings



25227.12 MTCO₂e

Emission reduction projects projected for

Table No. 8: CAPEX Budget of Sustainability assigned to the organization.

Sr. No.	Initiative	Objective	Scope /Category	tCO ₂ e
1.	Solar Panel Installation	Under Scope 2 neutral initiative Phase-1 500KW Solar panel Installed	Scope -2 /Category -2	493MTCO₂e
2.	Waste to Wealth	(By Product) Recovery and covert to saleable product	Scope -3 /Category -3	1872 MTCO₂e
3	Downstream Transportation	Vehicle Clubbing for road transportation emission reduction	Scope -3 /Category -3	1000MTCO₂e

4	Upstream Transportation	Local Sources Development for RM Reduction in Plastic Purchase by Modification initiatives with supplier	Scope 3	1500MTC02e
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References:

Sr. No.	Details	Link
1	Central Electricity Authority V-20	https://cea.nic.in/cdm-CO2-baseline-database/?lang=en
2	DEFRA 2024 full set advance users	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024
3	India GHG Program - Road Rail	https://indiaghgp.org/transport-emission-factors
4	ICAO – Air	https://applications.icao.int/icec
5	Biogenic Emissions	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024
6	Distance -Road	<a @30.3042426,75.5142605,14z="" data='!3m1!4b1"' href="https://www.google.com/maps/dir/">https://www.google.com/maps/dir/"@30.3042426,75.5142605,14z/data=!3m1!4b1
7	Distance -flight	https://applications.icao.int/icec
8	Distance -rail	https://indiarailinfo.com/
9	PSCI	Scope 3 Greenhouse Gas Emissions Calculation - Guidance For The Pharmaceutical Industry - PSCI
10	LCA Emissions Factors	https://legacy.winnipeg.ca/finance/findata/matmgt/documents/2012/682-2012/682-2012_appendix_h-wstp_south_end_plant_process_selection_report/appendix%207.pdf
		https://www.ipcc-nggip.iges.or.jp/EFDB/main.php
		https://www.epa.gov/sites/default/files/2020-09/documents/final_background_document_for_hydrochloric_acid_section_8.6.pdf
11	Carbon Sink (Eucalyptus)	carbon.pdf

List of Abbreviations :

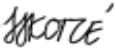
Sr. No.	Abbreviation	Definition
01	GHG	Green House Gases
02	USFDA	US Food & Drug Administration
03	EDQM	European Directorate of Quality of Medicine & HealthCare Management
04	FDA	Food & Drug Administration
05	ISO	International Standardization for Organizations
06	SBTi	Science Based Target Initiatives
07	GWP	Global Warming Potential
08	DEFRA	Department of Environment Food & Rural Affairs
09	IGES	Institute of Global Environment Strategies
10	EPA	Environmental Protection Agency
11	ICAO	International Civil Aviation Organization
12	CEA	Central Electricity Authority
13	HSD	High Speed Diesel
14	PM	Packaging Material
15	RM	Raw Material
16	HW	Hazardous Waste
17	R & D	Research and development

Carbon Footprint Verification Third Party Assurance :



Verification Report

Verification Opinion: CFV 787773

Verified as Satisfactory	
<p>Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report for IOL Chemicals and Pharmaceuticals Limited, named as GHG report, 2024-25, Dated 09.04.2025 produced by IOL Chemicals and Pharmaceuticals Limited</p> <p>Village: Fatehgarh Channa Mansa Road, Trident Complex, Barnala Punjab-148101, India</p>	<ul style="list-style-type: none"> is not materially correct and is not a fair representation of GHG data and information.
	<ul style="list-style-type: none"> has not been prepared in accordance with ISO 14064-1: 2018, & it's principles.
Lead Verifier	Rajneesh Bansal
Independent Reviewer	Krishnaraj S
Signed on behalf of BSI	 Theuns Kotze
Issue Date	17/04/2025
BSI Group India Pvt. Ltd., Headquarters: Max House, Tower – C, 7th Floor, Okhla Industrial Estate. Phase-3, New Delhi-110 020 BSI Group India is a subsidiary of British Standards Institution +91 11 4762-9000	
Note: BSI Group India Pvt. Ltd. is independent to and has no financial interest in IOL Chemicals and Pharmaceuticals Limited. This 3rd party Verification Opinion has been prepared IOL Chemicals and Pharmaceuticals Limited only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI India Pvt. Ltd. has assumed that all information provided to it by IOL Chemicals and Pharmaceuticals Limited. is true, accurate and complete: BSI India Pvt. Ltd. accepts no liability to any third party who places reliance on this statement.	

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Verification Engagement

Organization	IOL Chemicals and Pharmaceuticals Limited, Village: Fatehgarh, Channa Mansa Road, Trident Complex, Distt. Bamala Punjab-148101, India
Responsible party	IOL Chemicals and Pharmaceuticals Limited
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none">• Is accurate, materially correct and is a fair representation of GHG data and information• Has been prepared in accordance with ISO 14064-1: 2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	<ul style="list-style-type: none">• Evaluation of the monitoring and controls systems through interviewing employee's observation & inquiry• Verification of the data through sampling, recalculation, retracing, cross checking, and reconciliation.• Data is verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029: 2019
Note: IOL Chemicals and Pharmaceuticals Limited is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

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Organizational GHG Statement

Organization		IOL Chemicals and Pharmaceuticals Limited, Village: Fatehgarh, Channa Mansa Road, Trident Complex, Distt. Bamala Punjab-148101, India
Organizations GHG Report containing GHG Statement		Greenhouse Gas Emissions Report as per ISO 14064-1: 2018", 2024-25, Dated 09.04.2025
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary.		<ol style="list-style-type: none"> Location-1: IOL Chemicals and Pharmaceuticals Limited, Village: Fatehgarh, Channa Mansa Road, Trident Complex, Distt. Bamala Punjab-148101, India. Location-2: Corporate office- Ludhiana, 85, near Near Suffian Chowk, Near Suffian Chowk, Industrial Area- A, Ludhiana, Punjab 141003
Scope of activities:		'Production of API and speciality Chemicals'
Reporting Boundary:	Direct GHG Emissions (Scope 1)	HSD for owned Vehicles Petrol for owned Vehicles Coal Consumption Boilers HSD Consumption in DG's/Hydra/Forklifts LPG HO Owned Canteen PNG Consumption for burners Leakages of: <ul style="list-style-type: none"> Refrigerants leaks. CO2 from Fire Extinguisher
	Indirect GHG Emissions from imported energy (Scope 2)	Imported Electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transportation and distribution Business travel Employee commuting Downstream transportation and distribution

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	Indirect GHG emissions from products used by organization (Scope 3)	Purchased goods and services Capital goods Fuel- and energy-purchased Waste generated in operations
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Processing of sold products Use of sold products End-of-life treatment of sold products
	Indirect GHG emissions from other sources (scope 3)	NA
Exclusions from Reporting Boundary:		From Category 4--- Upstream leased assets, from Category 5, Downstream leased assets, Franchises, Investments are excluded as these are not applicable.
Criteria for developing the organizational GHG Inventory:		ISO14064-1: 2018
Reporting Period		1st April 2024 to 31st March 2025

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Summary of Emissions

IOL Chemicals and Pharmaceuticals Limited	tCO2(e)
Category-1 - Direct GHG Emissions (scope 1)	45920
Category-2 - Indirect Emissions from Imported Energy (scope 2) – Market Based	6019.9
Category-3 - Indirect GHG emissions from transportation) (Scope 3)	31326
Category-4 - Indirect GHG emissions from products used by organization (Scope 3)	51143
Category-5 - Indirect GHG emissions associated with the use of products from the organization (Scope 3)	10573
Total Emissions	144982.6
Biogenic Emissions	165871.41

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Revision History :

S. No.	Revision	Revision Reason	Date
1	#00	NA	03.02.2025
2	#01	Objective , Targets , Organization Contact details updated in report	03.03.2025
3	#02	Carbon Sink , Emissions Updated	09.04.2025

Allied + Committed