GHG INVENTORY ACCOUNTING CARBON FOOTPRINT

YEAR 2025

Messianic Clothing Pvt. Ltd.

B-18, HOSIERY COMPLEX, PHASE-II EXTENSION, NOIDA, Gautam Buddha Nagar, Uttar Pradesh

Objective of the report

Introduction

Clarify the report overall purpose and establish specific, measurable targets.

01

Measure and Track Emissions

Regularly calculating and monitoring greenhouse gas emissions from your operations.

02

Enhance Corporate Sustainability Strategy

Strengthening ESG practices to improve long-term business resilience and impact.

03

Improve Transparency and Stakeholder Communication

Openly sharing accurate sustainability data, goals, and progress with stakeholders.

04

Support Carbon Reduction and Offset Initiatives

Review the outcomes regularly to accurately measure progress and ensure alignment.

05

Messianic

Established in 2001, Messianic Clothing Pvt Ltd is a leading production house specializing in the design and manufacturing of high-fashion garments for ladies. Based in Noida, the company has built a strong reputation for its high-quality apparel and has been exporting to prominent markets in Europe and the USA for over two decades.

With a commitment to excellence, Messianic Clothing combines advanced production techniques with an understanding of global fashion trends, offering a wide range of garments that meet the highest standards of quality and style. The company's global presence underscores its dedication to both the fashion industry and international business partnerships.

At Messianic Clothing Pvt. Ltd., sustainability is not just a goal—it is an integral part of our business philosophy.

At Messianic Clothing Pvt Ltd, sustainability is integral to our operations. Since inception, we have strived to provide high-quality fashion garments while minimizing our environmental impact. As we continue to expand our presence in international markets, we are committed to reducing our Greenhouse Gas (GHG) emissions and implementing sustainable practices across our processes.

This report highlights our efforts to better understand and mitigate our environmental footprint, reflecting our dedication to a greener future. We remain committed to improving our sustainability initiatives and contributing to the global movement for a more sustainable fashion industry.

- Mr. Prakul Luthra
Director, Messianic Clothing Pvt Ltd

CARBON FOOTPRINT REPORT

What is a Carbon Footprint?

A carbon footprint refers to the total amount of greenhouse gas (GHG) emissions—mainly carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O)—generated throughout the lifecycle of production, from raw material extraction to end-of-life disposal.

Key Sources of Carbon Footprint:

Energy Consumption – Use of fossil fuels for electricity, heating, and industrial processes.

Transportation – Emissions from vehicles, airplanes, and logistics.

Manufacturing & Production – Industrial activities, including raw material extraction and processing.

Waste Management – Landfills, incineration, and wastewater treatment.

Supply Chain Activities – Emissions from goods and services used in operations.

Carbon Emission in Textile Industry

The sector is aligned with the National reduction target of reducing overall GHG emission intensity by **45% from 2005 levels by 2030.**

India's textile and apparel industry contributes around **65 million tonnes of CO_2 equivalent annually**, roughly **2% of national GHG emissions**.

As of 2026, textiles have been formally brought under India's **Carbon Credit Trading Scheme (CCTS)**, requiring companies to meet emission-reduction benchmarks.

Indian textile manufacturing remains energy-intensive, driving significant CO_2 emissions.

IMPORTANCE OF GHG REPORTING

1. Climate Change Mitigation

Carbon emissions, particularly CO_2, are the primary drivers of climate change. Transparent reporting helps businesses, governments, and individuals track their environmental impact and take measures to reduce it.

2. Regulatory Compliance

Many countries and regions have laws requiring businesses to disclose their emissions. Compliance with these regulations helps avoid penalties and ensures alignment with national and international climate goals.

3. Corporate Responsibility & Reputation

Consumers and investors are increasingly favoring environmentally responsible companies. Transparent reporting enhances credibility, attracts eco-conscious customers, and strengthens brand reputation.

4. Risk Management & Cost Savings

Understanding emission levels helps organizations identify inefficiencies, reduce energy consumption, and cut costs. This also prepares businesses for future carbon taxes and regulatory changes.

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5. Investor & Stakeholder Expectations

Many investors and stakeholders demand Environmental, Social, and Governance (ESG) transparency. Carbon reporting allows companies to showcase their commitment to sustainability, making them more attractive for investment.

6. Benchmarking & Goal Setting

By reporting emissions, organizations can set clear sustainability goals, track progress, and compare their performance against industry standards or competitors.

7. Supply Chain Accountability

Large corporations are increasingly requiring suppliers to disclose carbon emissions to ensure their entire supply chain is aligned with sustainability targets.

8. Contribution to Global Initiatives

Carbon reporting aligns with international agreements like the **Paris Agreement** and **Net-Zero Initiatives**, helping nations and industries work collectively toward a sustainable future..

ABOUT THE ORGANIZATION

MESSIANIC CLOTHING PVT. LTD.

- Messianic Clothing Pvt Ltd is a premier production house specializing in high-fashion garments for ladies. Based in Noida, India. With a strong focus on international markets, Messianic Clothing exports its products to leading fashion hubs in Europe and the USA, providing clients with garments that reflect the latest trends and high standards of quality.

- As a 100% export-oriented garment manufacturer, the company recognizes the impact of the textile and apparel industry on climate change and has taken steps to mitigate its carbon footprint.

ABOUT THE REPORT

The study follows **ISO 14064-1 & ISO 14064-2** for GHG accounting, covering **Scope 1**, **Scope 2**, and **Scope 3 emissions** (direct, energy indirect, and other indirect emissions). The GHG inventory report is prepared to enhance transparency and ensure compliance with stakeholder communication.

The company has conducted a **Greenhouse Gas (GHG) accounting study** for its operations from **January 1, 2025, to December 31, 2025**. The following methodologies and standards were used for assessment:

1. GHG Protocol Corporate Accounting and Reporting Standard – Greenhouse Gas Protocol
2. Corporate Value Chain (Scope 3) Accounting and Reporting Standard – Greenhouse Gas Protocol

This report also includes necessary data assumptions, exclusions, and explanations for any deviations from methodologies. The scope includes all emissions within the operational boundaries of **Messianic Clothing Pvt. Ltd.***, Noida*.

The facility holds all applicable pollution consents and operates under government regulations. The study involved collecting and analyzing data as per the above standards, ensuring full compliance with environmental regulations.

Organizational Boundary:

Establishing an **organizational boundary** is essential for accurate greenhouse gas (GHG) emissions reporting.

Period of Validity:

This report remains valid until it is superseded by a future revision or until the Company publishes a report that modifies the approach and calculation methodology outlined herein.

Frequency of the Report:

The unit plans to assess its GHG performance annually. This report covers data from January 1, 2025, to December 31, 2025, inclusive of both dates.

Contents:

The report includes data collected method from various sources, and details of emission factors & proper calculation.

Intended Use & Users of the Report

This report is a voluntary communication to various stakeholders of **Messianic Clothing Pvt. Ltd.**, including customers, management, investors, government agencies, and the public. It serves to monitor GHG emissions performance and to establish a basis for future GHG reduction targets. Stakeholders can track the company's GHG performance over time and refer to this report for future verification of carbon performance, if applicable.

Scopes covered: Scope 1, Scope 2 and Scope 3

Management Details:
Mr. Prakul Luthra| Director

Verifier: Mr. Rajiv Chaturvedi
Verifier Certificate: ISO 14064-1 & ISO 14064-2
Certificate No.: 117874925 / 165946641:
Issued by: SGS India Pvt. Ltd.

Accounting & Verification by: Green Compliance Services

Carbon Footprint – GHG Inventory Reporting

Quantification of GHG emissions and removals
GHG emissions are quantified following the GHG Protocol, but removals are not quantified due to lack of verifiable data. No biogenic fuel is used within the operational boundary.

Calculation steps:

- Identification of GHG sources/sinks
- Selection of quantification methodology
- Selection and collection of GHG activity data
- Selection or development of GHG emission factors
- Calculation of GHG emissions

Recycled

Natural

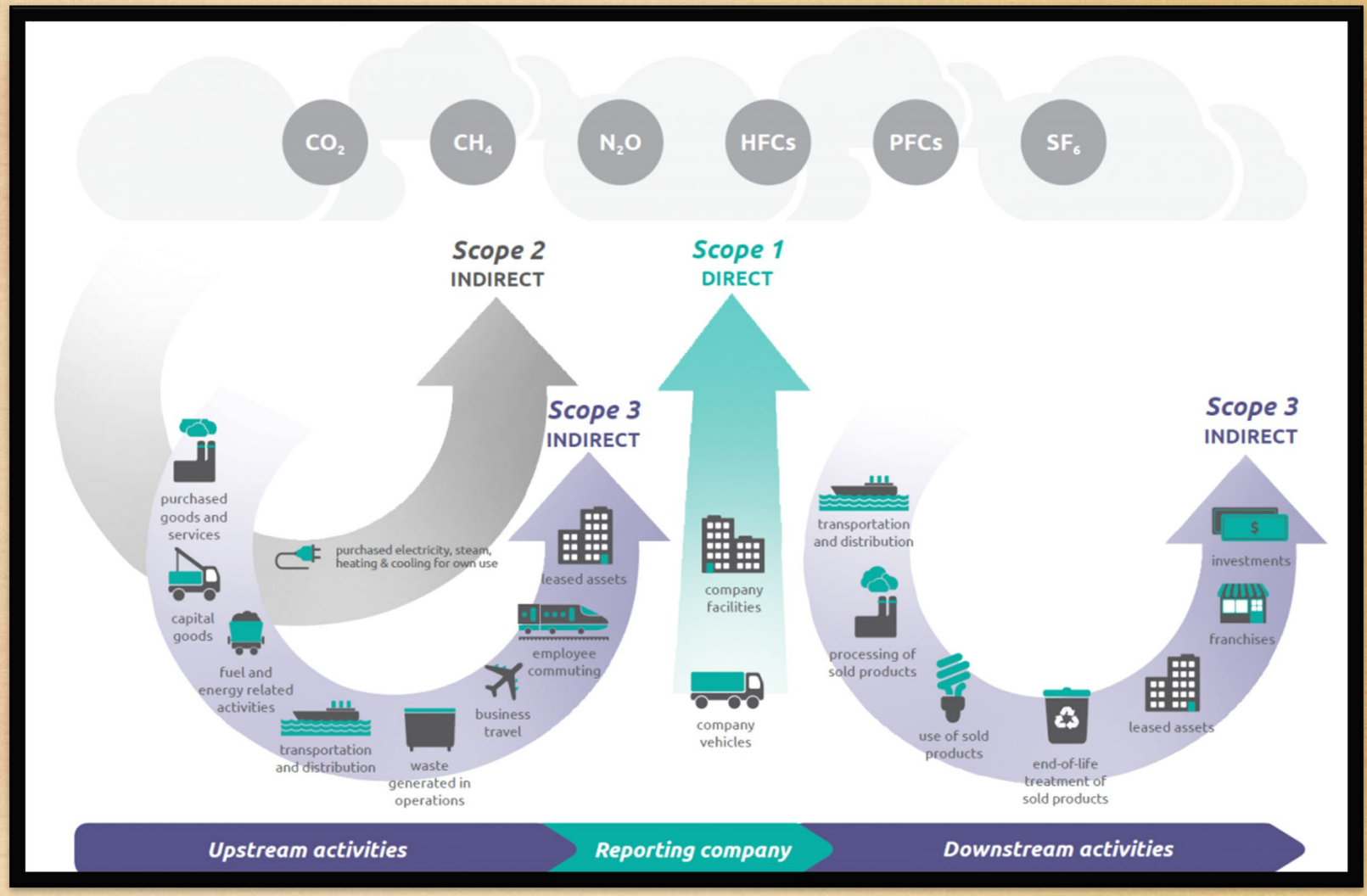
Carbon friendly

SCOPE 1, SCOPE 2, SCOPE 3 EMISSIONS

- **Direct emissions:** Include fossil fuel consumption, PNG gas in DG sets, boilers, and other equipment, HFC replenishment in ACs, and fuel use in vehicles under direct administrative control of the unit.

- **Energy indirect emissions:** Result from the electricity purchased from the grid.

- **Other indirect emissions:** Arise from fuel consumption in vehicles used for material transportation, final product dispatch, and employee commutation.



Identification of GHG Sources and sinks

Source GHG Unit			
Scope 1 (Direct Emissions)			
Combustion Sources	Stationary combustion in diesel generators	CO_2	tCO_2
	Stationary combustion in boiler	CO_2	tCO_2
	Refrigerant loss	CO_2	tCO_2
	LPG used in canteen	CO_2	tCO_2
Mobile Emissions	Fossil fuel consumption in company-owned vehicles	CO_2	tCO_2
Scope 2 (Energy Indirect Emissions)			
Purchased electricity from grid	Emissions associated with power generation in the power plants connected to the regional grid	CO_2	tCO_2
Scope 3 (Other Indirect Emissions)			
Transportation & Employee Commutation	Fossil fuel consumption in third party vehicles	CO_2	tCO_2

There are no relevant GHG sinks for the operations for this unit.

Stationary Combustion

Activity	Activity Data Required	Units
CO_2 emissions from fossil fuel (diesel) Consumption	Diesel Consumed	Litres
	Density of diesel	Kg/lit
	NCV of diesel	TJ/Gg
	Emission factor of diesel(EF)	tCO_2/TJ
CO_2 emissions from fossil fuel (PNG) Consumption	PNG Consumed	kg
	NCV of PNG	TJ/kT
	Emission factor of PNG (EF)	tCO_2/TJ
CO_2 Emissions from LPG Consumption	Amount of LPG used	kg
	NCV of LPG	TJ/Gg
	Emission factor of LPG	tCO_2/TJ

Remarks:

Density of diesel assumed as 0.82 kg/lit

Other Emission Sources

Emission Source	Activity Data Required	Units
HFC emission from refrigerant top up	Amount of HFC top up	Metric tonnes

Energy Indirect Emissions

Emission Source	Activity Data Required	Units
Purchase of grid electricity	Electricity imported from the grid	kWh
	Emission factor of grid	tCO_2/kWh

Mobile Combustion

Emission Source	Activity Data Required	Units
Emissions due to mobile combustion	Fuel Consumed	Litres
	Density of the fuel	Kg/lit
	NCV of the fuel	TJ/Gg
	Emission factor of fuel	tCO_2/TJ

Other Indirect Emissions

Emission Source	Activity Data Required	Units
Emissions due to mobile combustion	Fuel Consumed in third party vehicles	Litres
	Density of fuel	Kg/lit
	NCV of fuel	TJ/Gg
	Emission factor of fuel	tCO_2/TJ

Messianic Clothing Pvt. Ltd.

Environmental Data

Year 2025

Factory Data - 2025

YEAR 2025															
S.No.	**Description**	**GHG Scope**	**Unit**	**Jan**	**Feb**	**March**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Total**
1	**Shipment**	Yearly	Pcs	119522	76401	84820	36965	36710	54060	81074	51974	30715	6235	19011	74786	672273
2	**Shipment**	Yearly	Kg	31415	22272	23914	10301	11416	14216	22092	16536	11211	2276	6939	27297	199885
3	**Production**	Yearly	Pcs	101475	87428	94745	45867	38472	52460	98721	58295	15899	22640	31884	53828	701714
4	**Production**	Yearly	Kg	23339	20108	21791	10549	9789	16887	29406	22218	6415	6330	7827	13095	187754
7	**Manpower**	Yearly	Number	438	420	387	346	334	360	413	405	240	255	300	356	355
8	**Working Days**	Yearly	Number	26	24	24	26	26	25	27	25	26	23	25	27	304

Scope 1 Data - 2025

YEAR 2025																
S.No.	Description	GHG Scope	Unit	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
1	PNG consumed in Boiler (50 kg)	Scope 1	SCM	500	463	381	326	469	709	464	500	525	280	426	505	5548
2	PNG consumed in Boiler (50 kg)	Scope 1	SCM	500	463	381	326	469	709	464	500	525	280	426	505	5548
3	PNG consumed in Tumbler 1	Scope 1	SCM	1650	1317	1009	785	547	795	1320	666	407	585	767	1282	11130
4	PNG consumed in Tumbler 2	Scope 1	SCM	1650	1317	1009	785	547	795	1320	666	407	585	767	1282	11130
5	PNG consumed in Tumbler 3	Scope 1	SCM	1650	1317	1009	785	547	795	1320	666	407	585	767	1282	11130
6	PNG consumed in Tumbler 4	Scope 1	SCM	1650	1317	1009	785	547	795	1320	666	407	585	767	1282	11130
7	PNG consumed in Tumbler 5	Scope 1	SCM	1650	1317	1009	785	547	795	1320	666	407	585	767	1282	11130
8	PNG consumed in DG Set	Scope 1	SCM	21	10	17	100	200	80	148	28	19	10	28	0	661
9	Total PNG consumed	Scope 1	SCM	9272	7518	5823	4680	3873	5475	7675	4358	3105	3494	4715	7419	67407
10	Diesel consumed in DG set	Scope 1	Ltr	384	124	278	646	1116	624	701	280	180	172	103	170	4777
11	Refrigerant AC R32	Scope 1	Kg	0	0	0	0	0	0	9	2	2	0	0	0	12
12	Company Owned Cars - Petrol	Scope 1	Ltr	7280	6720	6720	7280	7280	7000	7560	7000	7280	6440	7000	7560	85120

Scope	Emission source category	t CO2e
Scope 1	Fuels	148.09
	Refrigerants	8.10
	Factory Owned Vehicle	15.72
	Total Scope 1	171.91

Scope 2 Data - 2025

YEAR 2025																
S.No.	**Description**	**GHG Scope**	**Unit**	**Jan**	**Feb**	**March**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Total**
1	**Government Grid Electricity**	Scope 2	KwH	38248	31292	31604	33028	35472	44182	48838	43422	34182	24106	24054	29926	418354

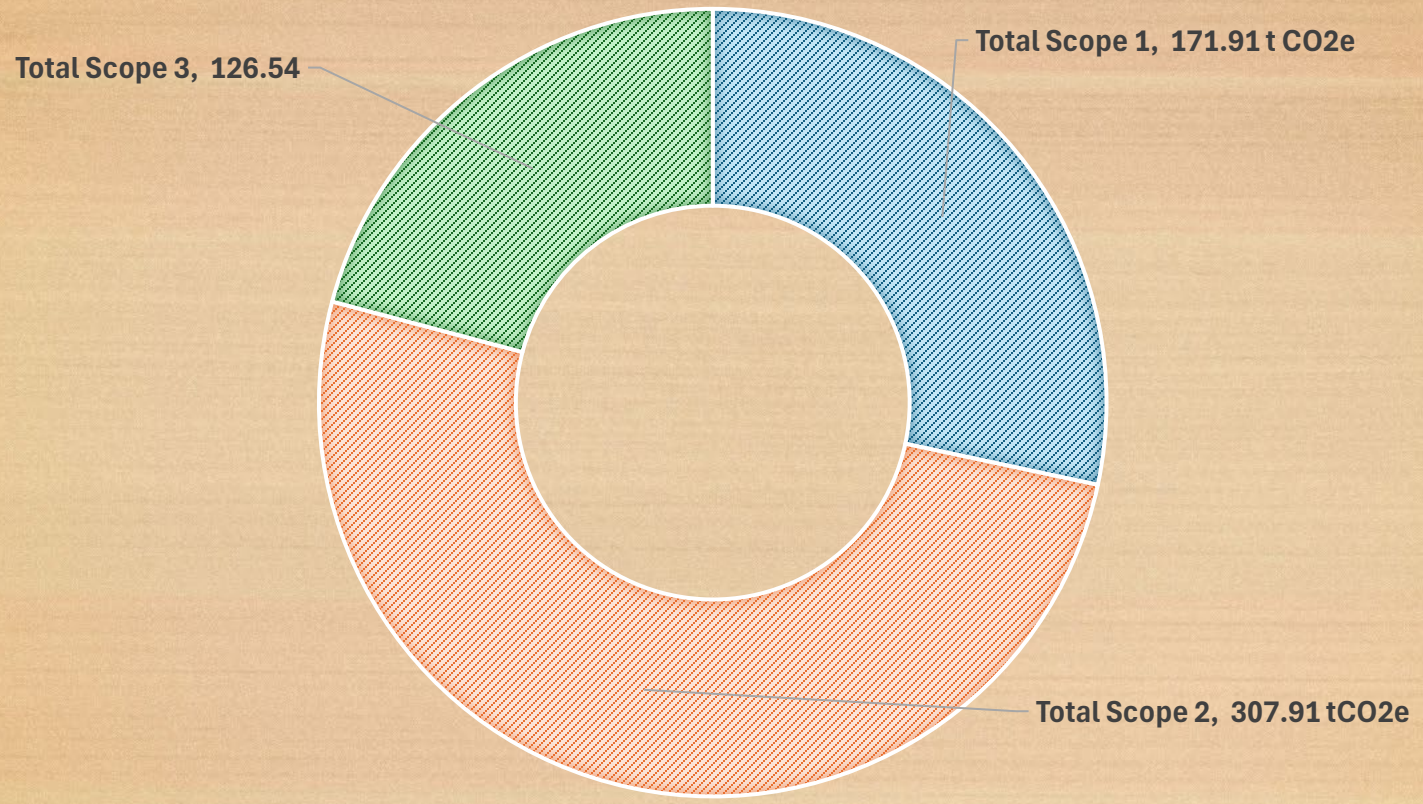
Scope	Emission source category	t CO2e
Scope 2	Emissions from the generation of purchased electricity	307.91
	Total Scope 2	307.91

Scope 3 Data - 2025

YEAR 2025																
S.No.	**Description**	**GHG Scope**	**Unit**	**Jan**	**Feb**	**March**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Total**
1	**Shipping Distance Kms By HGV Vehicle - Diesel**	Scope 3	Km	30500	35912	27871	21749	12958	14968	28464	20938	12504	9025	12227	27767	254884
2	**Employee Commute By Car Petrol**	Scope 3	Km	10400	9600	9600	10400	10400	10000	10800	10000	10400	9200	10000	10800	121600
3	**Employee Commute By Motorcycle Petrol**	Scope 3	Km	63700	58800	58800	63700	63700	61250	66150	61250	63700	56350	61250	66150	744800

Scope	Emission source category	t CO2e
Scope 3	Freighting goods	42.67
	Transmission and distribution losses	4.18
	Employees commuting	79.69
	Total Scope 3	126.54

Total Scope – Year 2025



SCOPE EMISSION NORMALIZED

YEAR 2025

Normalized GHG Emission - **per Kg** and **per Pc** Shipment– Year 2025

Absolute ss	**Scope 1 tCO2e**	**Scope 2 tCO2e**	**Scope 3 tCO2e**	**Total Scope tCO2e**
Year 2025	171.91	307.91	126.54	606.36
Normalised	**Scope 1 tCO2e Per Pc**	**Scope 2 tCO2e Per Pc**	**Scope 3 tCO2e Per Pc**	**Total Scope tCO2e Per Pc**
Year 2025	0.0003	0.0005	0.0002	0.0009
Normalised	**Scope 1 tCO2e Per Kg**	**Scope 2 tCO2e Per Kg**	**Scope 3 tCO2e Per Kg**	**Total Scope tCO2e Per Kg**
Year 2025	0.0009	0.0015	0.0006	0.0030

COMPARITIVE STUDY

YEAR 2023 - 2025

Absolute & Normalized Air Emission Trend				
Emission	**Scope 1 tCO2e**	**Scope 2 tCO2e**	**Scope 3 tCO2e**	**Total Scope tCO2e**
Year 2023 (Absolute)	170.90	316.46	243.75	731.11
Year 2023 (Normalized)	0.0003	0.0005	0.0004	0.0012
Emission	**Scope 1 tCO2e**	**Scope 2 tCO2e**	**Scope 3 tCO2e**	**Total Scope tCO2e**
Year 2024 (Absolute)	176.19	344.97	254.83	775.99
Year 2024 (Normalized)	0.0003	0.0005	0.0004	0.0011
Emission	**Scope 1 tCO2e**	**Scope 2 tCO2e**	**Scope 3 tCO2e**	**Total Scope tCO2e**
Year 2025 (Absolute)	171.91	307.91	126.54	605.99
Year 2025 (Normalized)	0.0003	0.0005	0.0002	0.0009

RECOMMENDATIONS

Suggestions to reduce GHG emission

01

Improve Energy Efficiency in Operations

Implement energy-efficient equipment, optimize production processes, and conduct regular energy audits to reduce electricity consumption, thereby lowering Scope 2 emissions.

02

Adopt Renewable Energy Sources

Increase the use of renewable electricity such as solar power or green energy procurement to reduce emissions associated with purchased electricity.

03

Optimize Fuel Consumption in Direct Operations

Improve maintenance of boilers, generators, and company vehicles, and adopt fuel-efficient technologies to reduce Scope 1 emissions.

04

Promote Sustainable Transportation and Logistics

Encourage carpooling, public transport, or shuttle services for employees. Optimize freight routes and reduce empty truck runs or shift to lower-emission logistics options to reduce Scope 3 emissions.

END OF REPORT