GHG INVENTORY ACCOUNTING CARBON FOOTPRINT

YEAR 2025

Messianic Clothing Pvt. Ltd.

A13, 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 2001, 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.

- 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

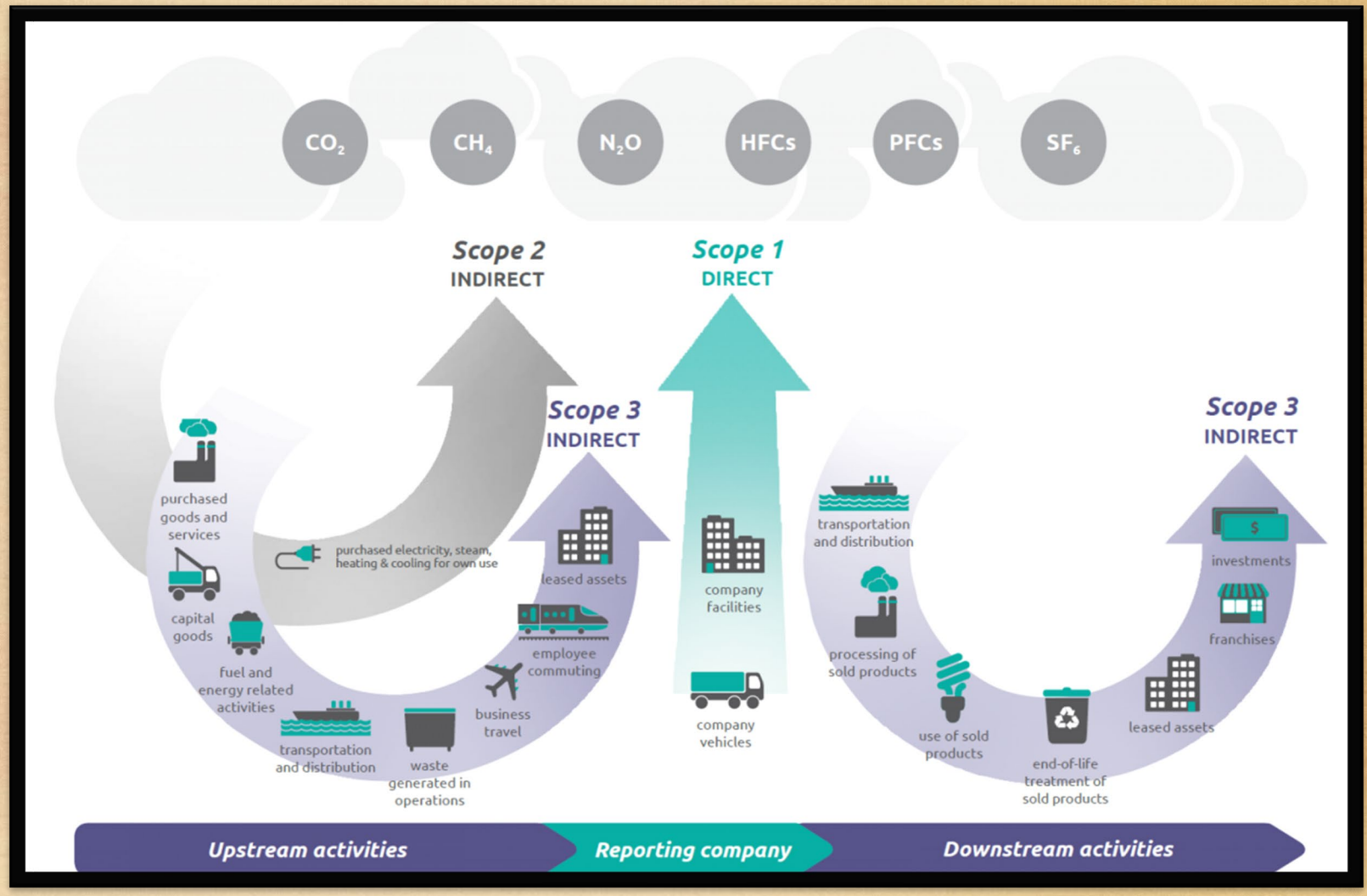
Carbon friendly

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	117168	95117	102338	52974	35728	65820	101665	75249	22486	10066	29225	80727	788563
2	**Shipment**	Yearly	Kg	26949	21877	23538	12184	10433	19056	37067	29721	8051	2149	10112	24102	225239
3	**Production**	Yearly	Pcs	83661	78426	89989	59045	50706	72480	77784	74832	22676	26142	43377	95351	774469
4	**Production**	Yearly	Kg	19242	18038	20697	13580	11662	19998	28674	28777	7616	7208	12797	27269	215558
7	**Manpower**	Yearly	Number	714	741	690	600	543	582	669	679	287	317	428	525	565
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 (100 kg)**	Scope 1	SCM	1072	980	1181	504	482	677	1273	1005	556	710	906	1072	10417
2	**PNG consumed in Boiler (50 kg)**	Scope 1	SCM	528	482	581	248	238	333	627	495	274	350	446	528	5131
3	**PNG consumed in Tumbler 1**	Scope 1	SCM	1606	1495	1269	872	765	1072	1001	1105	232	134	548	892	10990
4	**PNG consumed in Tumbler 2**	Scope 1	SCM	1606	1495	1269	872	765	1072	1001	1105	232	134	548	892	10990
5	**PNG consumed in Tumbler 3**	Scope 1	SCM	1606	1495	1269	872	765	1072	1001	1105	232	134	548	892	10990
6	**PNG consumed in DG Set**	Scope 1	SCM	56	32	45	96	93	62	103	54	0	0	0	0	541
7	**Total PNG consumed**	Scope 1	SCM	6474	5979	5614	3464	3109	4287	5007	4868	1525	1461	2997	4275	49060
8	**Diesel consumed in DG set**	Scope 1	Ltr	317	113	136	397	428	267	450	156	104	140	212	177	2897

Scope	Emission source category	t CO2e
Scope 1	Fuels	106.30
	Total Scope 1	106.30

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	36696	34344	38492	35020	36476	44948	54120	47720	24396	20788	24576	34092	431668

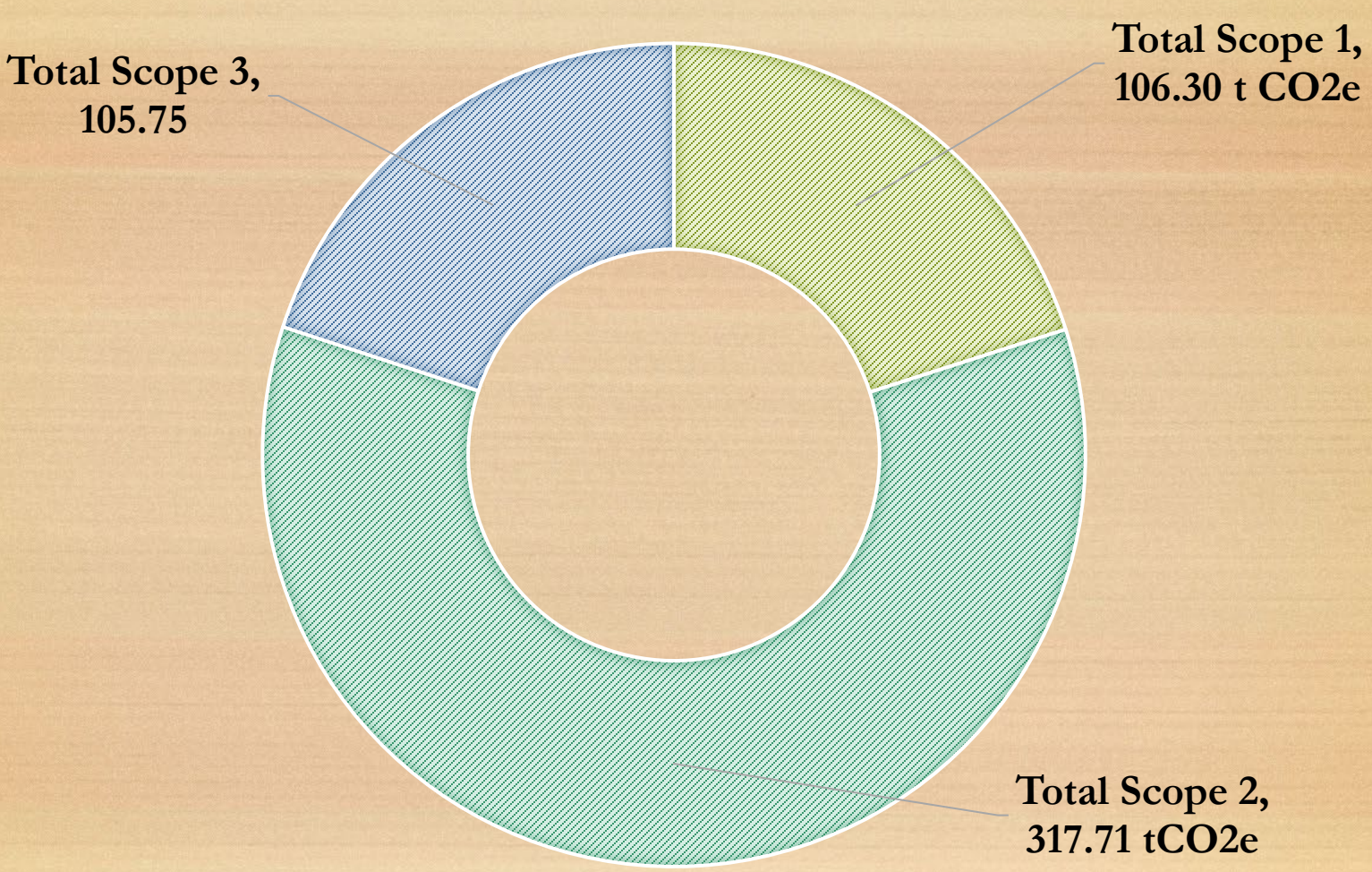
Scope	Emission source category	t CO2e
Scope 2	Emissions from the generation of purchased electricity	317.71
	Total Scope 2	317.71

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	1955	1587	1708	884	757	1383	2689	2156	584	156	734	1749	16341
2	**Employee Commute By Scooter Electric**	Scope 3	Km	1560	1440	1440	1560	1560	1500	1620	1500	1560	1380	1500	1620	18240
3	**Employee Commute By Car Petrol**	Scope 3	Km	1560	1440	1440	1560	1560	1500	1620	1500	1560	1380	1500	1620	18240
4	**Employee Commute By Motorcycle Petrol**	Scope 3	Km	55120	50880	50880	55120	55120	53000	57240	53000	55120	48760	53000	57240	644480

Scope	Emission source category	t CO2e
Scope 3	Freighting goods	45.23
	Transmission and distribution losses	4.32
	Employees commuting	56.20
	Total Scope 3	105.75

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	106.30	317.71	105.75	529.76
Normalised	**Scope 1 tCO2e Per Pc**	**Scope 2 tCO2e Per Pc**	**Scope 3 tCO2e Per Pc**	**Total Scope tCO2e Per Pc**
Year 2025	0.0001	0.0004	0.0001	0.0007
Normalised	**Scope 1 tCO2e Per Kg**	**Scope 2 tCO2e Per Kg**	**Scope 3 tCO2e Per Kg**	**Total Scope tCO2e Per Kg**
Year 2025	0.0005	0.0014	0.0005	0.0024

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	86.50	277.04	224.48	588.02
Year 2023 Normalized	0.0001	0.0004	0.0003	0.0008
Emission	**Scope 1 tCO2e**	**Scope 2 tCO2e**	**Scope 3 tCO2e**	**Total Scope tCO2e**
Year 2024 Absolute	150.05	382.53	253.69	786.27
Year 2024 Normalized	0.0002	0.0005	0.0003	0.0009
Emission	**Scope 1 tCO2e**	**Scope 2 tCO2e**	**Scope 3 tCO2e**	**Total Scope tCO2e**
Year 2025 Absolute	106.30	317.71	105.75	529.76
Year 2025 Normalized	0.0001	0.0004	0.0001	0.0007

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