CARBON ACCOUNTING REPORT

Jeev Lifeworks LLP

Simplify Regulatory Compliance

DISCLAIMER

Sustainext provides advisory services based on what we believe are the current best practice standards, including The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) and Corporate Value Chain (Scope 3) Standard.

Our assessments rely on information provided by the client and other sources. Sustainext assumes this information is accurate but cannot guarantee its validity. We operate within a dynamic regulatory environment. While Sustainext uses reasonable efforts to interpret relevant regulations, we cannot warrant or guarantee continual compliance. Regulations may change over time, potentially impacting the future effectiveness of our services.

Sustainext utilizes methodologies considered best practice ("Methodology") to generate reports. Methodology is periodically updated to ensure accuracy. Sustainext reserves the right to adjust Methodology in the future. We are not liable for variations in results stemming from different methodologies.

This report and its contents are intended solely for the authorized recipient. The report may not be used, copied, or reproduced in part or whole for any purpose beyond its intended use. Sustainext makes no representations, assumes no duty, and accepts no responsibility to any third party who may use or rely upon this report or its information.

By commissioning or using this report, you acknowledge, accept, and agree to the terms outlined in this paragraph.

EXECUTIVE SUMMARY

This report details the Greenhouse Gas Emissions (GHG) accounting for the organization Jeev Lifeworks. The total GHG emissions for the reporting period 01-Apr-2023 to 31-Mar-2024 were found to be 79.80 tCO2e.

Table 1: Jeev Lifeworks GHG emissions by emission scope

Scope	Total Emissions (tCO2e)	% of Total
Scope 1	-	0%
Scope 2	-	0%
Scope 3	79.80	100%
Total	**79.80**	**100%**

INTRODUCTION

ABOUT THE REPORT

Jeev Lifeworks's GHG emissions inventory for the period 01-Apr-2023 to 31-Mar-2024 are presented in this Carbon Accounting Report. It covers Jeev Lifeworks operations across India and is presented in accordance with ISO 14064 and GHG Protocol. The report facilitates improvement of Jeev Lifeworks's sustainability performance by demonstrating an accurate assessment of the organization's GHG emissions arising from its activities and facilities. Through this evaluation, key GHG emissions sources are identified which will assist Jeev Lifeworks in designing appropriate emission reduction and mitigation strategies. Evaluating principal sources of GHG emissions will enable the identification of areas for improvement and further emission reduction.

REPORTING PERIOD

The GHG emissions inventory presented in this report covers Jeev Lifeworks GHG emissions for reporting period, starting from Apr-2023 to Mar-2024.
The base year for Jeev Lifeworks's GHG emissions inventory is 01-Apr-2023 to 31-Mar-2024

ABOUT THE ORGANIZATION

Jeev Lifeworks is a team of experts with extensive experience in implementation, integration and maintenance of Safety, Clinical and Regulatory applications for large/medium/small Pharma, Biotech companies and CROs. We offer high quality, cost-effective and innovative services.
Our Core Competencies include Data Migration, Cloud Migration, Validation, Safety Database implementation, Reporting and Analytics, Enterprise Integrations, Application management and Consulting services.

Jeev is an ISO 9001:2015 and ISO 27001:2013 certified company and employs a robust and advanced quality and information security management systems.

CARBON ACCOUNTING OBJECTIVES

The carbon accounting report aims to:

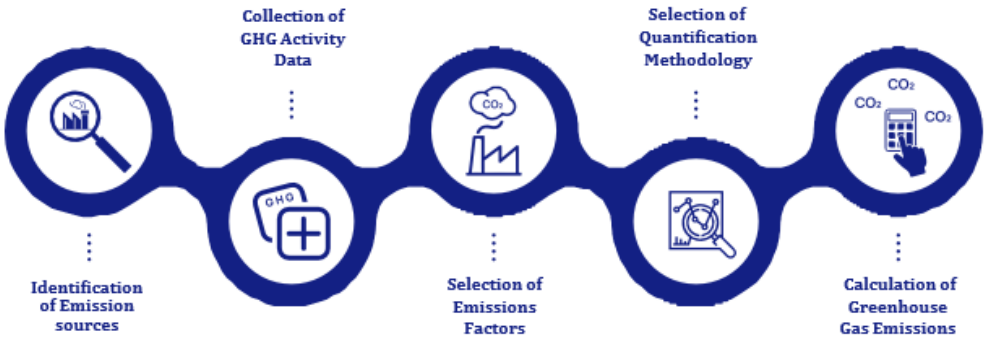
- Quantify Jeev Lifeworks's GHG emissions during the period 01-Apr-2023 to 31-Mar-2024.
- Identify gaps and to identify emission reduction opportunities.
- Communicate results to the third-party agency for verification.
- Support development of sustainability strategies.
- Increase opportunities to register in voluntary GHG programs.

Roles and Responsibilities

The quantification of Jeev Lifeworks's carbon emissions were led by the Vice President – Strategy & Operations, Major Sanjeev G. Data has been collected by the organization manually and emissions have been calculated using the Sustainext.ai platform and manually using spreadsheets.

Methodology Used

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



Principles of Carbon Accounting

GHG accounting and reporting practices are constantly evolving alongside advancements in the science of climate change. The GHG Protocol and ISO 14064 standards advise that GHG emissions inventories be carried out in accordance with the following principles:

RELEVANCE: For an organization's GHG emissions inventory to contain information that users might need for making "informed" decisions. Accordingly, the organization has identified the appropriate boundaries that reflect its business operations.

COMPLETENESS: All relevant emission sources within the chosen inventory boundary have been accounted for in the GHG inventory so that a comprehensive and meaningful inventory of total emissions is compiled.

CONSISTENCY: The GHG inventory has been compiled in a manner that ensures that the overall emissions estimates are consistent and comparable over time.

TRANSPARENCY: All necessary information has been recorded, compiled, and analyzed in a manner that enables internal reviewers and external verifiers to attest to its credibility.

ACCURACY: Data reported is sufficiently precise to enable us to make decisions with reasonable assurance and the reported information is credible. Uncertainties in measurements, recording, and calculations have been reduced as far as possible and practicable.

BOUNDARIES

Organizational boundaries

According to the GHG Protocol – Corporate Standard, the reporting company must set the scope and boundary for calculation of emissions by deciding the approach to consolidate GHG emissions. Jeev Lifeworks adopts the Operational approach to consolidate and report on its emissions.

Operational boundaries

The following table lists the sites operated by **Jeev Lifeworks** and their corresponding addresses:

Table 2: Geographical Locations of Offices / Factories

Name	Type of Location	Address
Jeev Lifeworks LLP	Registered Office	18, 1st Cross Road, Sarvabhouma Nagar, Chikkalsandra, Bengaluru, Karnataka 560061, India
Jeev Lifeworks LLP	Office	K R Puram, 14, Old Madras Rd, beside Pashmina Waterfront, Battarahalli, Bengaluru, Karnataka 560049, India

DATA COLLECTION AND QUANTIFICATION METHODOLOGY

Data Collection and Monitoring Methodology

All emission activity data is collected from multiple data owners using the Sustainext platform. Data is centralized on the platform and is reviewed for completeness, accuracy, duplication and human errors.

Quantification Methodology

The process of identifying GHG emission sources is the first step involved in the quantification of GHG emissions. The GHG sources are then classified following the GHG Protocol – Corporate Standard. This is followed by gathering accurate activity data. Selection of nationally or internationally accepted emission factors is a crucial step, and these are available through DEFRA, IPCC and National GHG Inventories for the calculation of GHG emissions.

Jeev Lifeworks 2023-2024 GHG inventory is based on the activity data and the use of appropriate emission factors to arrive at a total emission value or carbon footprint.

Excluded Sources

Jeev Lifeworks does not have Scope 1 or Scope 2 emissions as the company operates solely in the domain of safety database implementation, data migration, and consulting services for the life sciences industry. The company does not have a physical office premise and the company's activities do not involve any direct fuel combustion (e.g., in company-owned vehicles or on-site heating systems) or the consumption of purchased electricity, steam, heating, or cooling typically associated with physical infrastructure or operational facilities. There are no operational sources contributing to Scope 1 or Scope 2 emissions for Jeev Lifeworks and therefore not relevant to the company's overall GHG emissions profile.

Jeev Lifeworks excludes the "Waste Generated in Operations" category from its Scope 3 emissions because the company primarily engages in digital and consulting services, which typically do not generate substantial waste.

Reducing uncertainties

It is assumed that there is +/- 5% to 10 % uncertainty associated with the calculation of total emission of **Jeev Lifeworks** each year. It is based on the following:

• Based on the accuracy of the activity data collected, the uncertainty associated can be approximately 5%.

• Uncertainty associated with estimating emission factors.

• Concerning Activity Data (AD), calculation methodology with less uncertainty has been prioritized.

QUANTIFICATION OF DIRECT & INDIRECT EMISSIONS

The following are the direct and indirect emissions from **Jeev Lifeworks** operations during FY 2023 – 2024

Direct GHG Emission: Scope 1

Scope 1 emissions are not applicable to Jeev Lifeworks, as the company does not have a physical office premise and does not engage in direct fuel combustion, and therefore these emissions are irrelevant to the company's GHG emissions profile.

Indirect GHG Emission: Scope 2

Scope 2 emissions are not applicable to Jeev Lifeworks, as majority of the company operates remotely from home, with only a few employees working from a coworking space with utilities are covered by the rent. Consequently, these emissions are included under Scope 3, "Leased Assets," and are therefore not relevant to the company's GHG emissions profile

Other indirect GHG Emission: Scope 3

Employee commute, business travel, public transport travel, waste consumption and T&D losses from grid electricity are categorized under other indirect emissions (Scope 3).

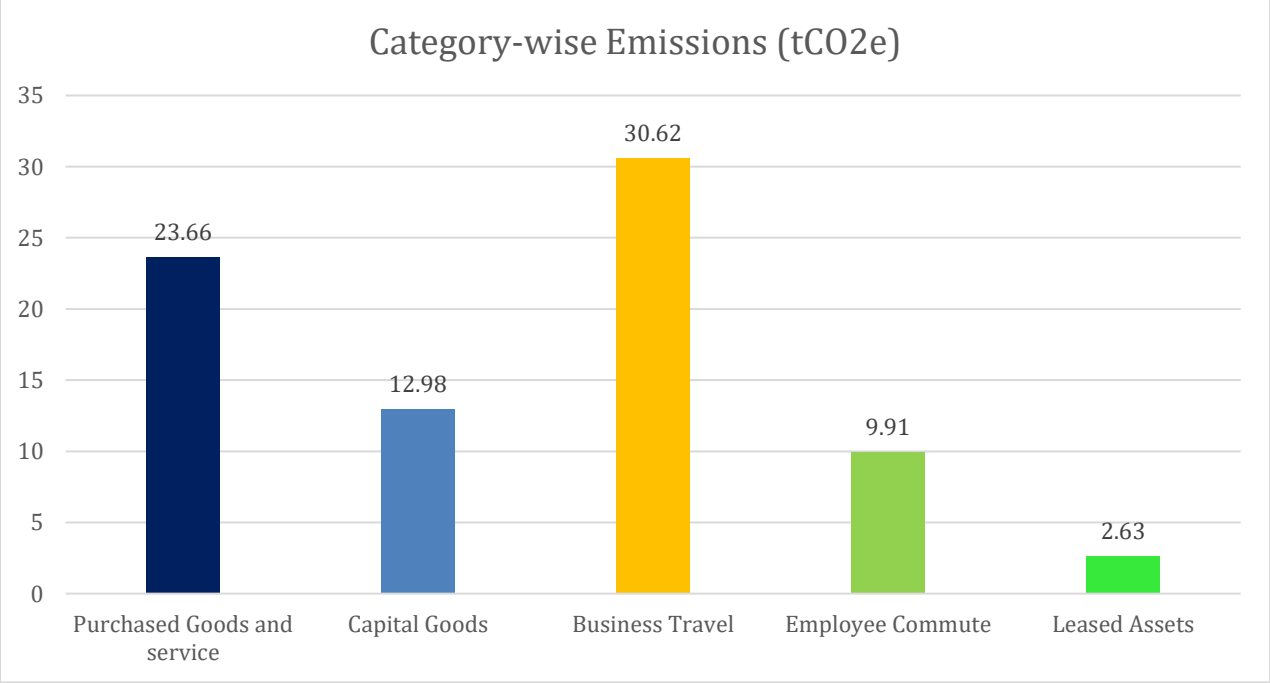


Table 3: Scope 3

The total Scope 3 emissions from **Jeev Lifeworks** were 79.80 tCO2e for FY **2023-2024**

Scope 3 Activities	Consumption FY	Greenhouse Gas Emissions FY 2023 to 2024 (tCO2e)
Business Travel-Air Travel	14647 passenger-km	27.61
Business Travel-Road Travel	12.64 INR	0.92
Business Travel-Accommodation	5 room-night	2.09
Capital Goods-Electrical Equipment	167.95 INR	0.07
Capital Goods-Office Equipment	569.1 INR	12.91
Employee Commuting-Vehicles	2489 km	3.97
Employee Commuting-Homeworking	15048.0 hour	5.68
Employee Commuting-Road Travel	211.0 passenger-km	0.26
Purchased Goods & Services-Paper Products	19.826 INR	1.1
Purchased Goods & Services-Insurance Services	14635.0 INR	1.13
Purchased Goods & Services-Office Equipment	154.22 INR	0.05
Purchased Goods & Services-General Retail	1723.0 INR	0.28
Purchased Goods & Services-Information and Communication Services	1165.2 INR	12.02
Purchased Goods & Services-Cloud Computing - CPU	10560.0 CPU-hour	0.43
Purchased Goods & Services-Professional Services and Activities	63.44 INR	8.01
Purchased Goods & Services-Plastics and Rubber Products	72.53 INR	0.25
Purchased Goods & Services-Cloud Computing - Networking	1500.0 GB	0.04
Purchased Goods & Services-Cloud Computing - Memory	44352.0 GB-hour	0.26
Purchased Goods & Services-Cloud Computing - Storage	15983 TB-hour	0.09
Upstream Leased Assets	3197.45 kWh	2.63
Total		**79.80**

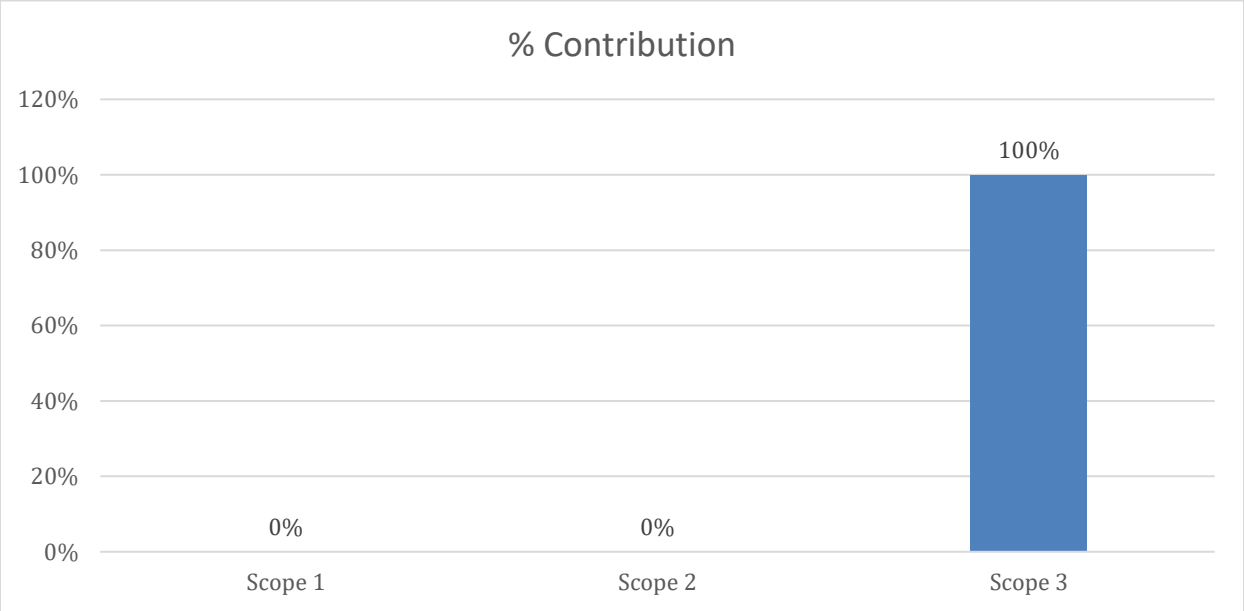
RESULTS

Jeev Lifeworks total emissions for the period **01-Apr-2023 to 31-Mar-2024** were 79.80 tCO_2e.

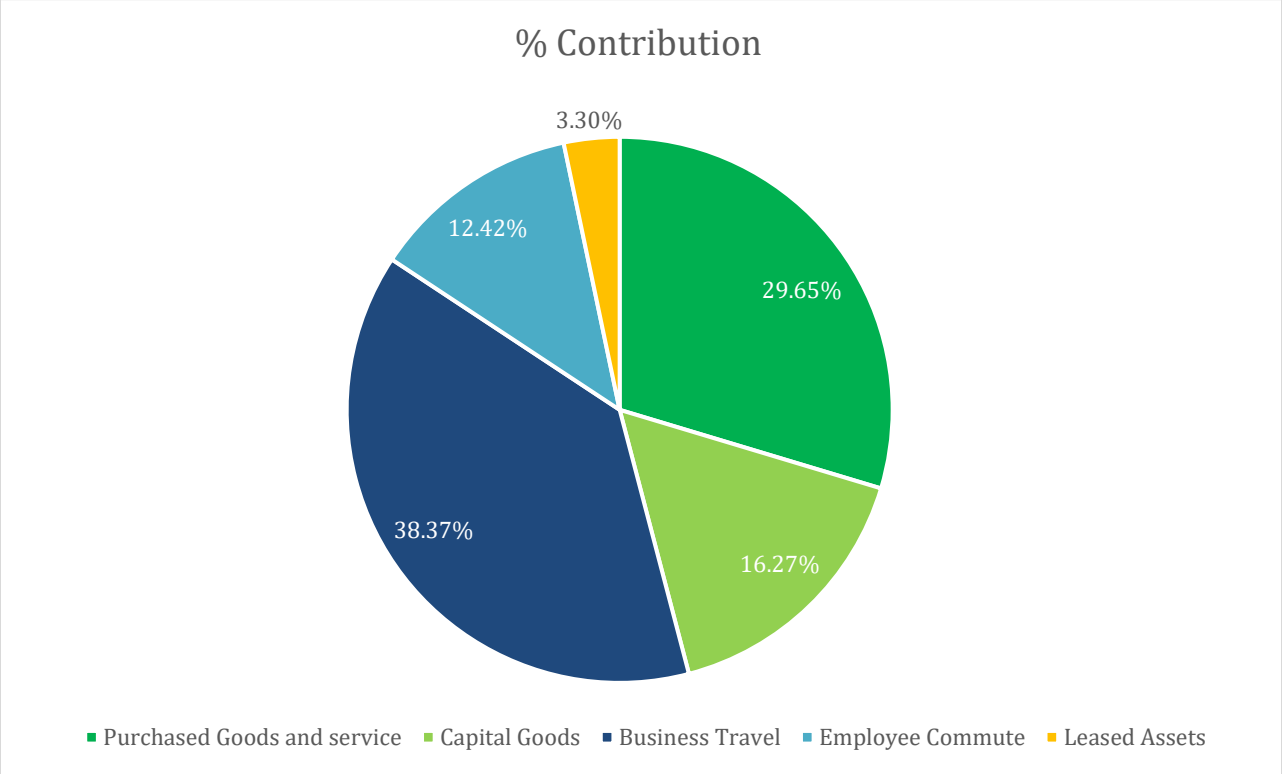
Table 4: Summary of GHG emissions

Scope	Emissions (tCO2e)	% of Total
Scope 1	**-**	**-**
Scope 2	**-**	**-**
Scope 3	**79.80**	**100%**
Total	**79.80**	**100%**

Emissions by Scope



Emissions by Source



OUR COMMITMENT TO CARBON REDUCTION

Since Jeev Lifeworks operates without a physical office and does not engage in direct fuel combustion or the consumption of purchased electricity, steam, heating, or cooling, it does not have Scope 1 or Scope 2 emissions. All of the company's emissions originate from Scope 3 categories, over which it has no direct control.

Given that our emissions are solely from Scope 3 activities, a carbon reduction plan is not feasible due to the lack of direct control. However, our commitment to sustainability is reflected in our goal to achieve carbon neutrality starting 2025. Jeev Lifeworks plans to offset these emissions through the purchase of verified carbon credits.

In addition to offsetting emissions, we are dedicated to consistently evaluating its environmental impact, exploring and implementing the most effective reduction strategies, and supporting broader sustainability initiatives. This ongoing commitment positions Jeev Lifeworks as a proactive participant in the global effort to create a sustainable future while maintaining its focus on delivering high-quality services to the life sciences sector.

ANNEXURE I: GHG Emission Activity Data Sources

The following table shows the sources of emissions for which activity data has been collected along with the sources of data:

Table 5: Emission Sources

Emission Source	Data Source
Business Travel-Air Travel	Bill/Invoice
Business Travel-Road Travel	Bill/Invoice
Employee Commuting-Vehicles	excel-spreadsheet/manual-record
Business Travel-Accommodation	Bill/Invoice
Capital Goods-Office Equipment	Bill/Invoice
Employee Commuting-Homeworking	excel-spreadsheet/manual-record
Employee Commuting-Road Travel	excel-spreadsheet/manual-record
Capital Goods-Electrical Equipment	Bill/Invoice
Purchased Goods & Services-General Retail	Bill/Invoice
Purchased Goods & Services-Paper Products	Bill/Invoice
Purchased Goods & Services-Office Equipment	Bill/Invoice
Purchased Goods & Services-Insurance Services	Bill/Invoice
Purchased Goods & Services-Cloud Computing - CPU	excel-spreadsheet/manual-record
Purchased Goods & Services-Cloud Computing - Memory	excel-spreadsheet/manual-record
Purchased Goods & Services-Cloud Computing - Storage	excel-spreadsheet/manual-record
Purchased Goods & Services-Cloud Computing - Networking	excel-spreadsheet/manual-record
Purchased Goods & Services-Plastics and Rubber Products	Bill/Invoice
Purchased Goods & Services-Professional Services and Activities	Bill/Invoice
Purchased Goods & Services-Information and Communication Services	Bill/Invoice

ANNEXURE II: Emission Factors Considered

Emission Factor	Unit	Source	Year
Paper Products-Printed matter and recorded media	kg CO_2 / eur	EXIOBASE	2019
Insurance Services-All other insurance-related activities	kg CO_2 / usd	EPA	2023
Electrical Equipment-Refrigerators/freezers and fridge	kg CO_2 / usd	Market Economics Limited	2023
Office Equipment-Office supplies (except paper) manufacturing	kg CO_2 / usd	EPA	2019
Office Equipment-Office supplies (not paper)	kg CO_2 / usd	EPA	2019
Vehicles-CNG car (average)	kg CO_2 / km	BEIS	2023
Air Travel-Domestic flight	kg CO_2 / passenger-km	BEIS	2023
Air Travel-International long	kg CO_2 / passenger-km	BEIS	2023
Vehicles-Taxi (average)	kg CO_2 / km	BEIS	2023
General Retail-All other miscellaneous store retailers (except tobacco stores)	kg CO_2 / usd	EPA	2023
Information and Communication Services-Information services	kg CO_2 / gbp	BEIS	2020
Cloud Computing - CPU-AZURE (India) CPU	kg CO_2 / CPU-hour	CCF	2022
Air Travel-International long	kg CO_2 / passenger-km	BEIS	2023
Professional Services and Activities-Other business services	kg CO_2 / eur	EXIOBASE	2019
Homeworking-Homeworking	kg CO_2 / hour	BEIS	2023
Accommodation-Hotel stay	kg CO_2 / room-night	BEIS	2022
Electrical Equipment-Radio/television and communication equipment and apparatus	kg CO_2 / eur	EXIOBASE	2019
Road Travel-Average local bus	kg CO_2 / passenger-km	BEIS	2023
Plastics and Rubber Products-Rubber and plastic products	kg CO_2 / eur	EXIOBASE	2023
Paper Products-Paper and paper products	kg CO_2 / eur	EXIOBASE	2023
Office Equipment-Office supplies (except paper) manufacturing	kg CO_2 / usd	EPA	2023
Road Travel-Taxi service	kg CO_2 / usd	EPA	2023
Cloud Computing - Networking-AWS	kg CO_2 / GB	CCF	2022
Cloud Computing - Memory-AWS	kg CO_2 / GB-hours	CCF	2022
Cloud Computing - Storage-AWS	kg CO_2 / TB-hours	CCF	2022
Vehicles-Motorbike (average)	kg CO_2 / km	BEIS	2023
Information and Communication Services-Post and telecommunication	kg CO_2 / eur	EXIOBASE	2019
Cloud Computing - Storage-AWS	kg CO_2 / TB-hour	CCF	2022

APPENDIX I Acronyms and Abbreviations

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

APPENDIX II Carbon Accounting Terminology

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

Prepared by

Sustainext

Decisions Shaping Tomorrow

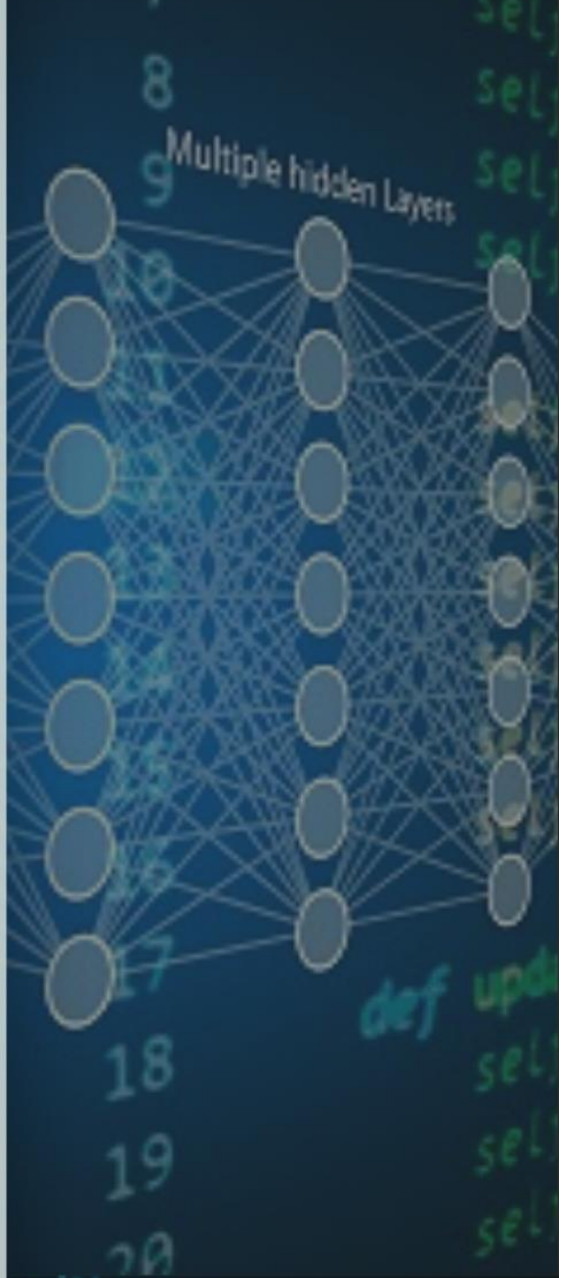
APRIL 2023 - MARCH 2024

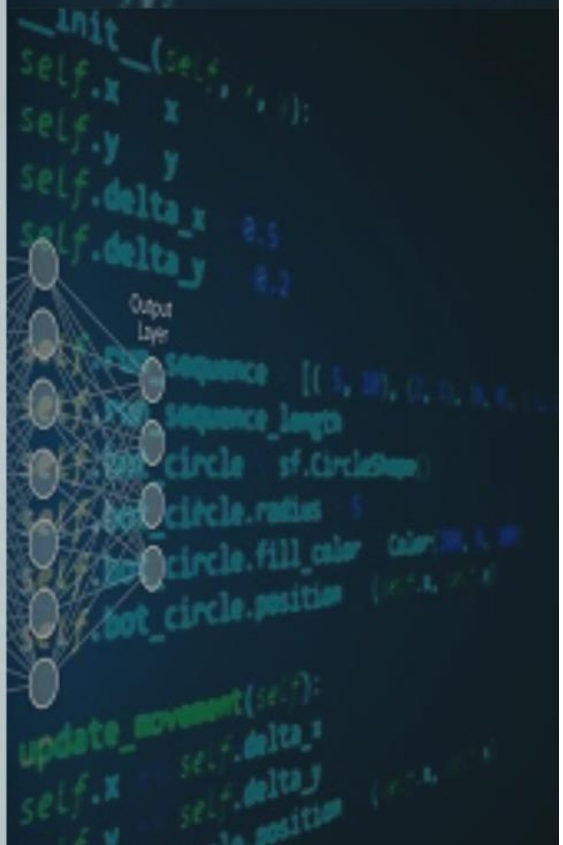
JEEV LIFEWORKS

CARBON ACCOUTING REPORT

Jeev Lifeworks LLP

Simplify Regulatory Compliance





https://jeevlifeworks.com/

Bengaluru, Karnataka