

GHG INVENTORY ACCOUNTING

CARBON FOOTPRINT

YEAR 2025

Fancy Fashions

G-27, Sector 6, Noida,

Uttar Pradesh, India - 201301





Objective of the report



Fancy Fashions

Established in 1970, Fancy Fashions has been a pioneer in exporting ready-made garments to European markets. The company is renowned for its commitment to quality, punctuality, and reliability.

Under the leadership of Managing Partner Mr. Nishith Sadh and the recent involvement of his daughter, Ms. Rhea Sadh, Fancy Fashions continues to uphold its reputation for excellence.

The company emphasizes creating a comfortable work environment with a focus on health, safety, and sustainability.



"Sustainability is not just a choice; it is our responsibility."

Since our inception in 1970, we have strived to not only deliver high-quality fashion but also to create a positive impact on the environment and society. As the industry evolves, we remain dedicated to reducing our carbon footprint, embracing responsible sourcing, and fostering innovation in sustainable manufacturing.

Our vision is to blend craftsmanship with conscious choices, ensuring that our legacy continues to inspire a greener, more responsible future for fashion.

- Nishith Sadh
Managing Partner, Fancy Fashions



"Sustainability is the fabric of our future, and every choice we make today shapes a greener tomorrow."

At Fancy Fashions, we believe that the future of fashion lies in sustainability and innovation. As we move forward, our focus remains on reducing our environmental impact, embracing ethical sourcing, and creating garments that are both stylish and responsible.

By blending tradition with modern sustainability practices, we aim to redefine fashion with a purpose—one that values people, the planet, and progress. Together, we can shape a more conscious and sustainable industry for the generations to come.

- Rhea Sadh
Managing Partner, Fancy Fashions



CARBON FOOTPRINT REPORT

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What is a Carbon Footprint?

A carbon footprint refers to the total amount of greenhouse gas (GHG) emissions—mainly carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O)—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 CO₂ 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 CO₂ emissions.

IMPORTANCE OF GHG REPORTING

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1. Climate Change Mitigation

Carbon emissions, particularly CO₂, 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.

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

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Fancy Fashions

Fancy Fashions has been a trusted name in garment exports, supplying high-quality ready-made apparel to leading European brands. The company's infrastructure includes a head office in Noida, Uttar Pradesh, with an in-house design team capable of creating products tailored to diverse market requirements. Experienced pattern designers utilize the latest software to ensure seamless fitting, while a technical research and development team employs MTM-based software to enhance productivity.

Compliance is a cornerstone of Fancy Fashions' operations. The company emphasizes environmental sustainability and corporate social responsibility.











ABOUT THE REPORT

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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 **Fancy Fashions, 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.



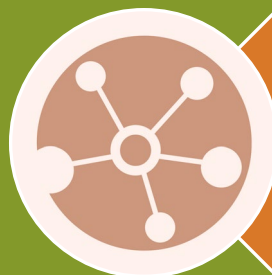
Period of Validity:

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 **Fancy Fashions**, 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. Nishith Sadh | Managing Partner

Ms. Rhea Sadh | Managing Partner

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:

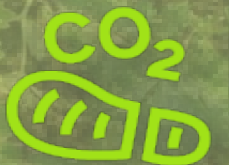
- Identification of GHG sources/sinks
- Selection of quantification methodology
- Selection and collection of GHG activity data
- Selection or development of GHG emission factors
- Calculation of GHG emissions



Recycled



Natural

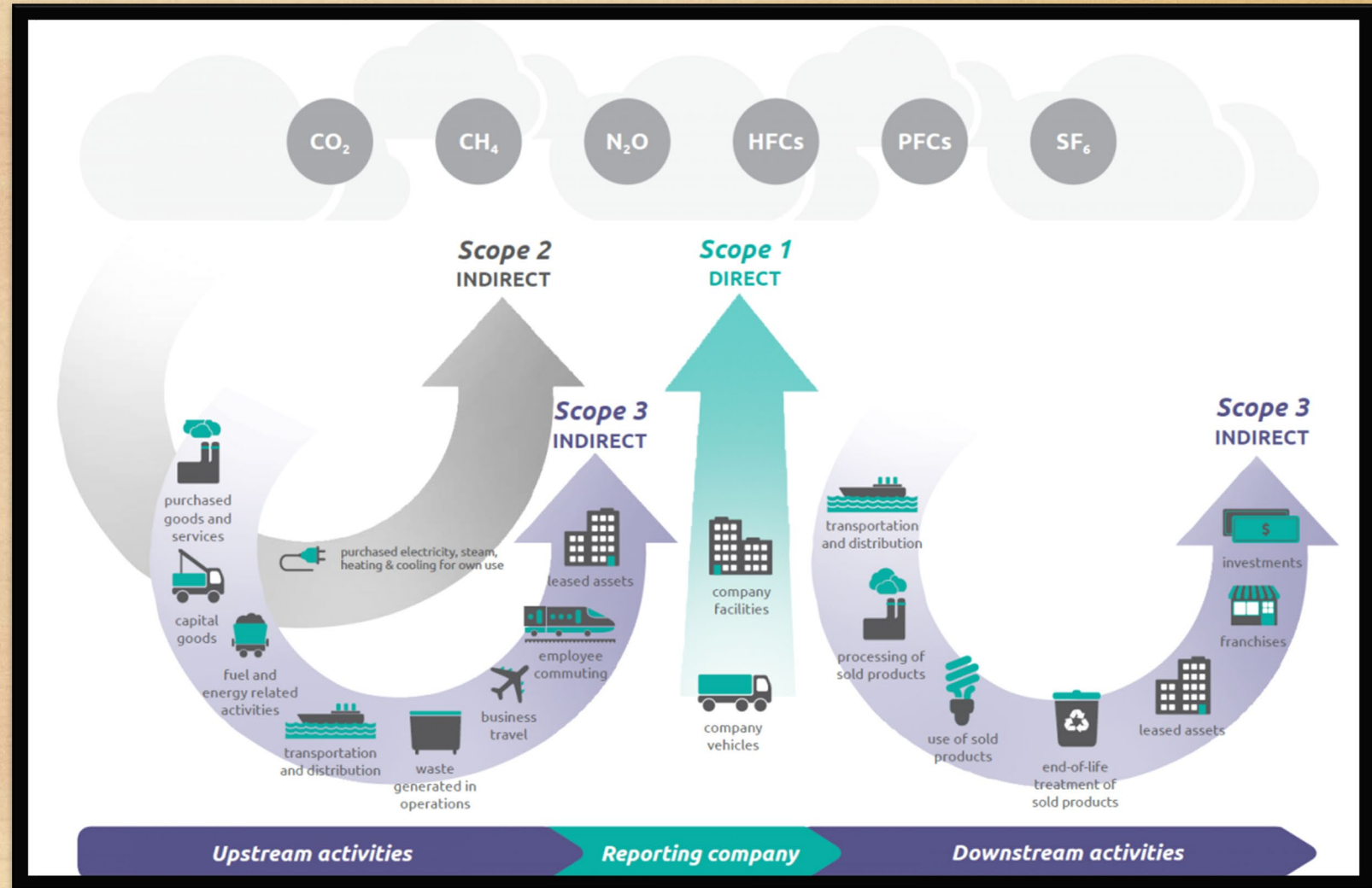


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Carbon friendly

SCOPE 1, SCOPE 2, SCOPE 3 EMISSIONS

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- **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	Equations
CO₂ emissions from fossil fuel (diesel) Consumption	Diesel Consumed	Litres	Litres of fuel consumed × Density of fuel × NCV of fuel × EF × 10 ⁻⁶
	Density of diesel	Kg/lit	
	NCV of diesel	TJ/Gg	
	Emission factor of diesel(EF)	tCO ₂ /TJ	
CO₂ emissions from fossil fuel (PNG) Consumption	PNG Consumed	kg	kg of fuel consumed × NCV of fuel × EF × 10 ⁻⁶
	NCV of PNG	TJ/kT	
	Emission factor of PNG (EF)	tCO ₂ /TJ	
CO₂ Emissions from LPG Consumption	Amount of LPG used	kg	amount of LPG used × NCV of fuel × EF × 10 ⁻⁶
	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	Equations
HFC emission from refrigerant top up	Amount of HFC top up	Metric tonnes	Amount of HFC top up multiplied by GWP_{HFC}

Energy Indirect Emissions

Emission Source	Activity Data Required	Units	Equation
Purchase of grid electricity	Electricity imported from the grid	kWh	Electricity Imported from grid × Emission factor of grid × 10^{-3}
	Emission factor of grid	tCO ₂ /kWh	

Mobile Combustion

Emission Source	Activity Data Required	Units	Equation
Emissions due to mobile combustion	Fuel Consumed	Litres	Litres of fuel consumed × Density of fuel × NCV of fuel × EF × 10 ⁻⁶
	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	Equations
Emissions due to mobile combustion	Fuel Consumed in third party vehicles	Litres	Litres of fuel consumed × Density of fuel × NCV of fuel × EF × 10 ⁻⁶
	Density of fuel	Kg/lit	
	NCV of fuel	TJ/Gg	
	Emission factor of fuel	tCO ₂ /TJ	



Fancy Fashions

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	0	14625	0	32212	38003	10555	0	0	0	15021	179070	140808	430294
2	Shipment	Yearly	Kg	0	3218	0	7087	8361	2322	0	0	0	3305	39395	30978	94665
3	Production	Yearly	Pcs	0	11677	37147	25592	28263	290	0	0	0	4327	32915	43256	183467
4	Production	Yearly	Kg	0	2569	8172	5630	6218	64	0	0	0	952	7241	9516	40363
5	Manpower	Yearly	Number	180	220	226	248	221	118	50	42	49	174	211	243	165
6	Working Days	Yearly	Number	27	24	24	26	27	25	27	24	26	24	25	27	306

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 1 (100 kg)	Scope 1	SCM	0	0	0	0	1341	834	433	303	327	1798	2647	2328	10012
2	PNG consumed in DG set - 125 KVA	Scope 1	SCM	0	0	0	0	166	103	53	37	40	222	327	288	1237
3	Total PNG consumed	Scope 1	SCM	0	0	0	0	1507	937	486	341	368	2020	2974	2616	11249
4	Diesel consumed in DG set - 125 KVA	Scope 1	Ltr	1910	1200	570	1700	1400	100	100	50	50	50	50	100	7280

Scope	Emission source category	t CO2e
Scope 1	Fuels	42.32
	Refrigerants	-
	Total Scope 1	42.32

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	18098	16998	16510	19394	27860	27778	21580	11300	7396	10028	21254	19100	217296

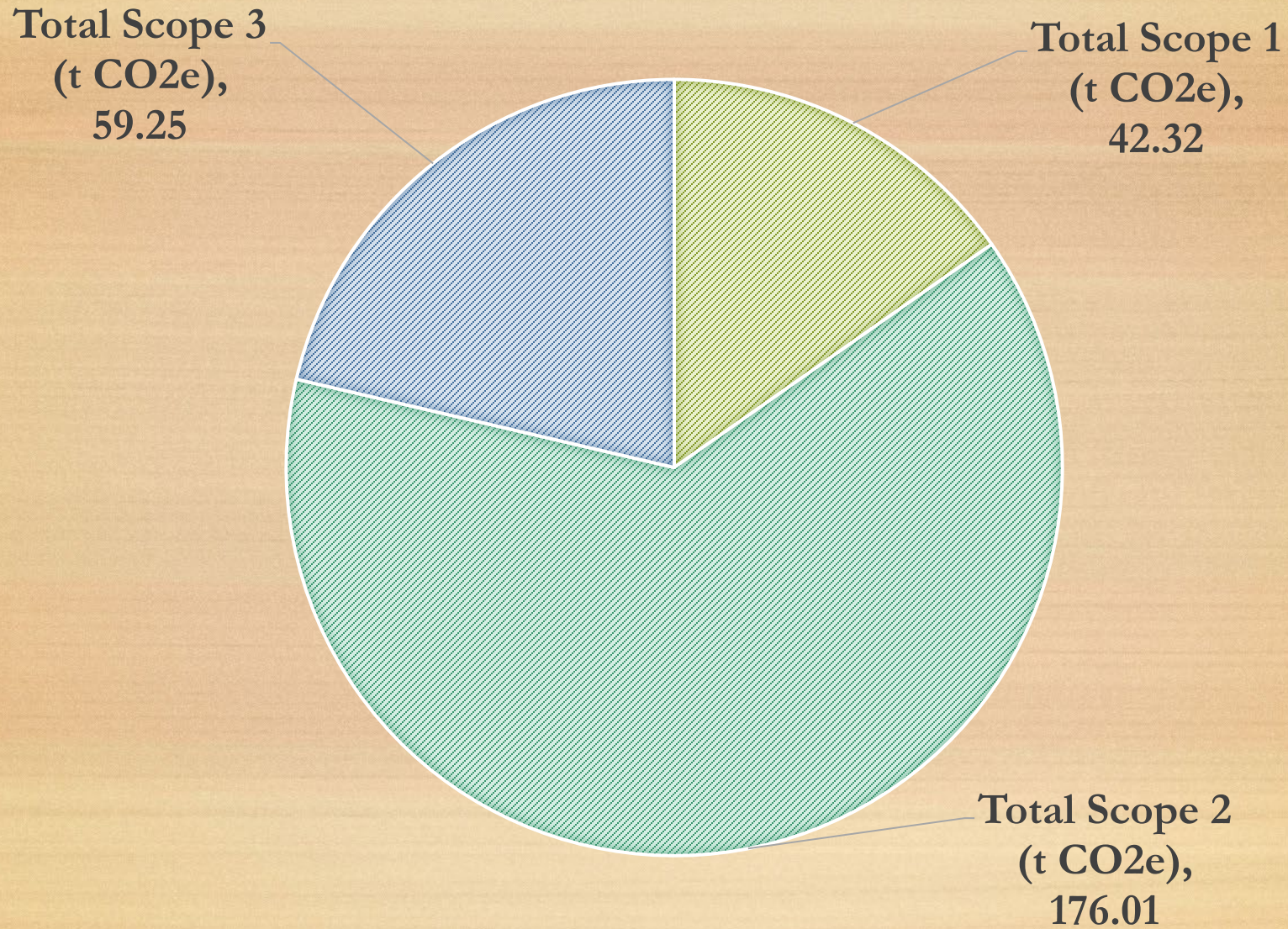
Scope	Emission source category	t CO2e
Scope 2	Electricity grid & transmission and distribution losses	176.01
	Total Scope 2	176.01

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 by Class III CNG Vehicle	Scope 3	Km	0	1024	0	2255	2660	739	0	0	0	1051	12535	9857	30121
2	Employee Commute (By Car Diesel)	Scope 3	Km	11340	10080	10080	10920	11340	10500	11340	10080	10920	10080	10500	11340	128520
3	Employee Commute (By Motorcycle Petrol)	Scope 3	Km	29970	26640	26640	28860	29970	27750	29970	26640	28860	26640	27750	29970	339660

Scope	Emission source category	t CO2e
SCOPE 3	Employees commuting & Freighting Goods	59.25
	Total Scope 3	59.25

Total Scope – Year 2025



GHG Emission per Kg – Year 2025

Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	42.32	176.01	59.25	277.58
Normalised	Scope 1 tCO2e Per Kg	Scope 2 tCO2e Per Kg	Scope 3 tCO2e Per Kg	Total Scope tCO2e Per Kg
Year 2025	0.0004	0.0019	0.0006	0.0029

GHG Emission per Pc – Year 2025

Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	42.32	176.01	59.25	277.58
Normalised	Scope 1 tCO2e Per Pc	Scope 2 tCO2e Per Pc	Scope 3 tCO2e Per Pc	Total Scope tCO2e Per Pc
Year 2025	0.00010	0.00041	0.00014	0.00065

01

Maintenance

Regular maintenance of boilers, DG sets and tumblers to enhance efficiency.



02

Auditing

Conduct an Energy-audit to understand the focus areas.



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Investment

To reduce Scope 2 emission, the organization can opt for green electricity.



Suggestions to
reduce GHG
emission

END OF REPORT