

GHG INVENTORY
ACCOUNTING
CARBON FOOTPRINT

YEAR 2025

FANCY FASHIONS

A-10, Sector 7,
Noida, Uttar Pradesh





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.













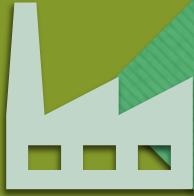


ABOUT THE REPORT

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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.



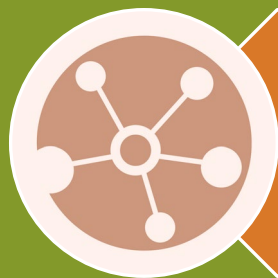
Period of Validity:

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

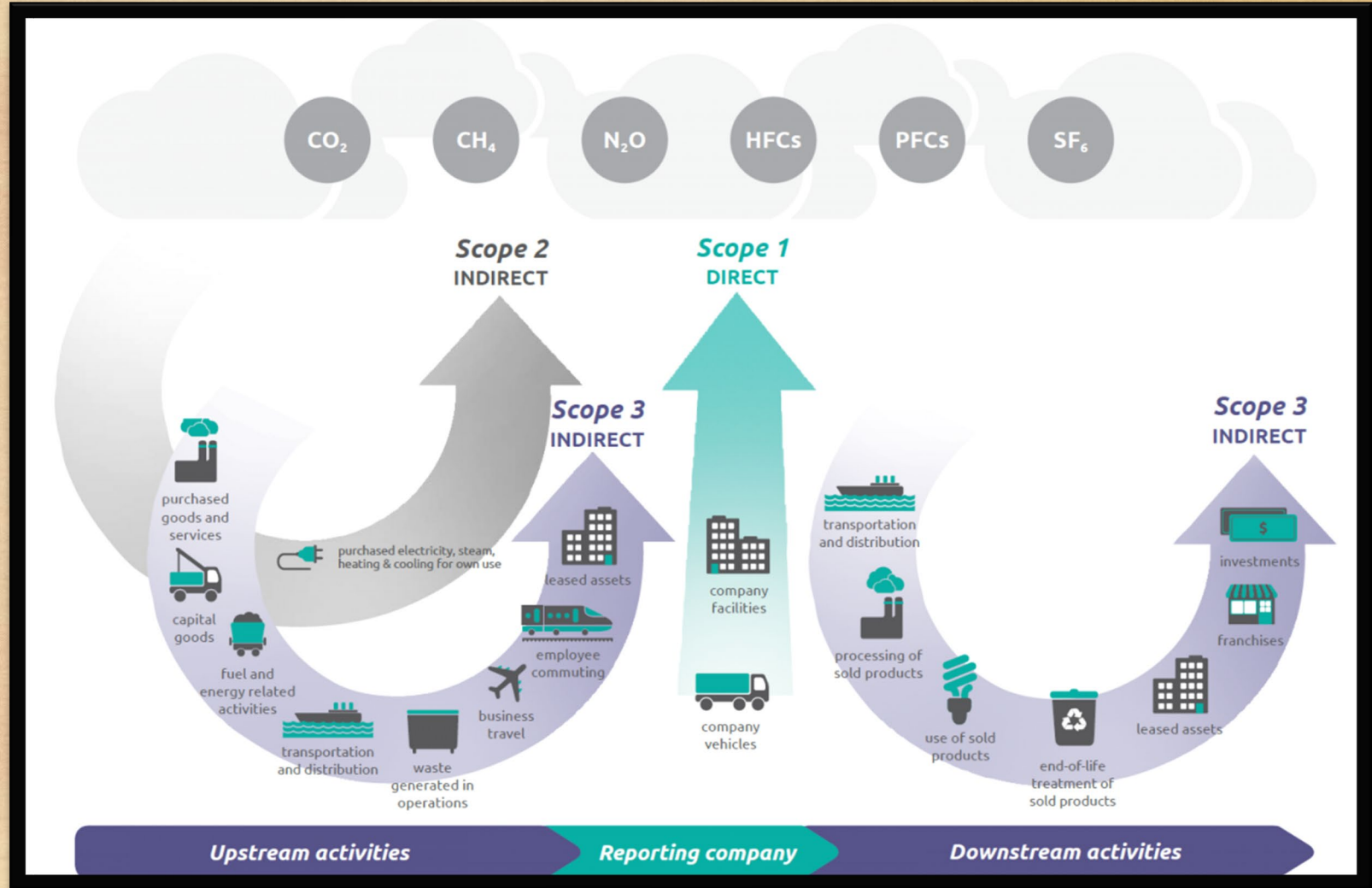


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Carbon friendly

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	125570	123404	115013	92144	134975	54694	64385	16815	20680	4978	48238	10646	811542
2	Shipment	Yearly	Kg	27625	27149	25303	20272	29695	12033	14165	3699	4550	1095	10612	2342	178539
3	Production	Yearly	Pcs	155998	164453	200207	205926	190542	110768	68878	38096	61732	170664	225018	253172	1845454
4	Production	Yearly	Kg	34320	36180	44046	45304	41919	24369	15153	8381	13581	37546	49504	55698	406000
5	Washing	Yearly	Kg	6864	7236	8809	9061	8384	4874	3031	1676	2716	7509	9901	11140	81200
6	Manpower	Yearly	Number	333	351	385	315	396	322	132	188	214	313	343	387	307
7	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	3743	3636	3755	4215	4522	2167	2962	2753	3550	3454	3509	3075	41340
2	PNG consumed in Boiler 2 (100 kg)	Scope 1	SCM	197	191	198	222	238	114	156	145	187	182	185	162	2176
3	PNG consumed in Tumbler	Scope 1	SCM	721	651	534	692	928	2140	363	154	375	469	874	732	8632
4	PNG consumed in DG set	Scope 1	SCM	45	112	113	205	619	51	207	107	99	62	27	66	1713
5	Total PNG consumed	Scope 1	SCM	4706	4591	4599	5333	6308	4472	3688	3160	4211	4166	4595	4034	53862
6	Diesel consumed in DG set	Scope 1	Ltr	100	50	0	100	475	0	100	50	0	0	100	150	1125
7	Factory Vehicle Electric Tata ACE	Scope 1	KwH	216	192	192	208	216	200	216	192	208	192	200	216	2448

Scope	Emission source category	t CO2e
Scope 1	Fuels	111.61
	Refrigerants	-
	Total Scope 1	111.61

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	9828	7755	7111	8500	10260	11152	8746	7024	9261	7350	14439	17747	119173
2	Solar Electricity	No emission	KwH	1585	1741	2409	3040	2873	2515	2426	2094	1870	2000	1267	1215	25033

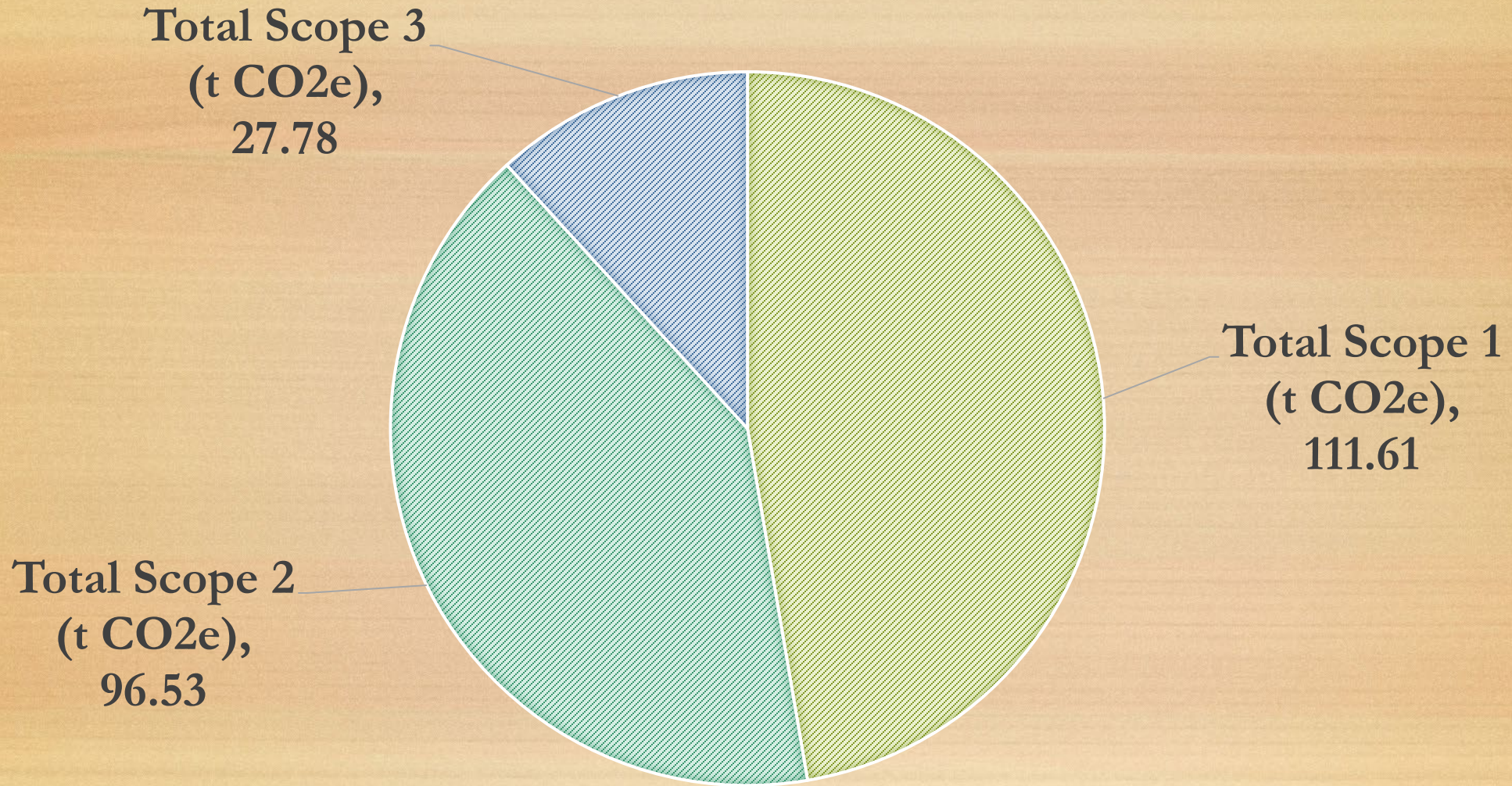
Scope	Emission source category	t CO2e
Scope 2	Electricity grid & transmission and distribution losses	96.53
	Total Scope 2	96.53

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	8790	8638	8051	6450	9448	3829	4507	1177	1448	348	3377	745	56808
2	Employee Commute (By Car CNG)	Scope 3	Km	1890	1680	1680	1820	1890	1750	1890	1680	1820	1680	1750	1890	21420
3	Employee Commute (By Motorcycle Petrol)	Scope 3	Km	21330	18960	18960	20540	21330	19750	21330	18960	20540	18960	19750	21330	241740

Scope	Emission source category	t CO2e
Scope 3	Employees commuting & Freighting Goods	27.78
	Total Scope 3	27.78

Total Scope – Year 2025



SCOPE EMISSION
NORMALIZED

YEAR 2025

GHG Emission per Kg – Year 2025

Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	111.61	96.53	27.78	235.92
Normalised	Scope 1 tCO2e Per Kg	Scope 2 tCO2e Per Kg	Scope 3 tCO2e Per Kg	Total Scope tCO2e Per Kg
Year 2025	0.0006	0.0005	0.0002	0.0013

GHG Emission per Pc – Year 2025

Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	111.61	96.53	27.78	235.92
Normalised	Scope 1 tCO2e Per Pc	Scope 2 tCO2e Per Pc	Scope 3 tCO2e Per Pc	Total Scope tCO2e Per Pc
Year 2025	0.00014	0.00012	0.00003	0.00029

COMPARITIVE STUDY

YEAR 2023 - 2025

GHG Emission – Year 2023

Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	114.62	112.73	25.73	253.08
Normalised	Scope 1 tCO2e Per Pc	Scope 2 tCO2e Per Pc	Scope 3 tCO2e Per Pc	Total Scope tCO2e Per Pc
Year 2025	0.00034	0.00033	0.00008	0.00075

GHG Emission – Year 2024

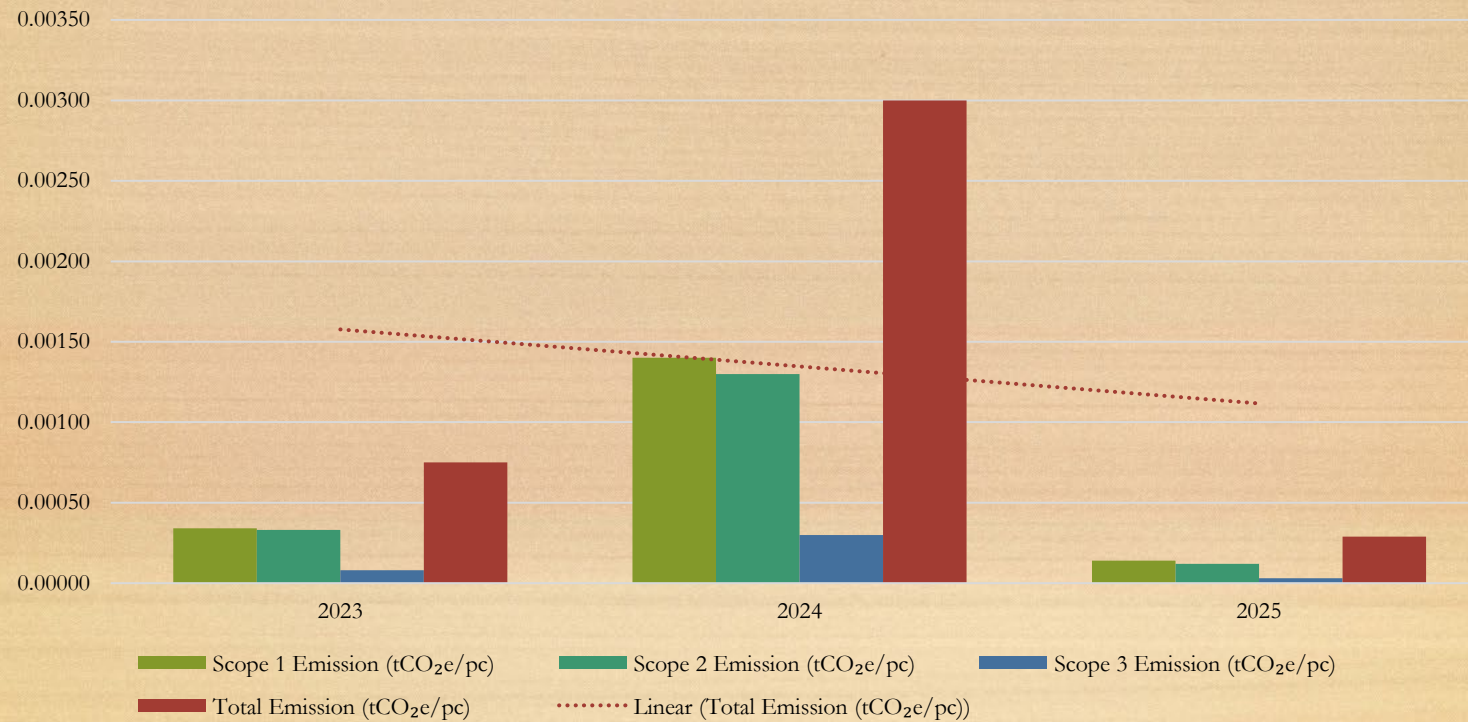
Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	131.02	114.99	28.66	274.67
Normalised	Scope 1 tCO2e Per Pc	Scope 2 tCO2e Per Pc	Scope 3 tCO2e Per Pc	Total Scope tCO2e Per Pc
Year 2025	0.00025	0.00022	0.00005	0.00053

GHG Emission – Year 2025

Absolute	Scope 1 tCO2e	Scope 2 tCO2e	Scope 3 tCO2e	Total Scope tCO2e
Year 2025	111.61	96.53	27.78	235.92
Normalised	Scope 1 tCO2e Per Pc	Scope 2 tCO2e Per Pc	Scope 3 tCO2e Per Pc	Total Scope tCO2e Per Pc
Year 2025	0.00014	0.00012	0.00003	0.00029

Year	Scope 1 Intensity (tCO ₂ e/pc)	Scope 2 Intensity (tCO ₂ e/pc)	Scope 3 Intensity (tCO ₂ e/pc)	Total Intensity (tCO ₂ e/pc)
2023	0.00034	0.00033	0.00008	0.00075
2024	0.00140 ↑	0.00130 ↑	0.00030 ↑	0.00300 ↑
2025	0.00014 ↓	0.00012 ↓	0.00003 ↓	0.00029 ↓

Comparitive Chart



RECOMMENDATIONS

01

Maintenance

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



02

Auditing

Conduct an Energy-audit to understand the focus areas.



03

Investment

Increase the generation of solar energy power can significantly reduce Scope 2 emission

Suggestions to
reduce GHG
emission



END OF REPORT