

GREEN HOUSE GAS MANAGEMENT POLICY

Doc. Ref. : LDS / ESG / GHG-01

Rev. No. : 00

Date : 01.0.2.2024

Purpose

The Company is committed to managing and reducing greenhouse gas (GHG) emissions arising from its operations. Climate change presents environmental, regulatory, financial, and operational risks. Effective management of GHG emissions is essential to environmental stewardship, regulatory compliance, energy efficiency, and long-term business sustainability. This policy establishes a structured framework for identifying, quantifying, monitoring, reporting, and reducing greenhouse gas emissions across all operational activities.

Scope

This policy applies to all facilities, manufacturing processes, utilities, warehouses, administrative offices, and infrastructure owned or operated by the Company. It covers greenhouse gas emissions associated with direct fuel combustion, indirect electricity consumption, and other relevant operational activities. The policy applies to employees, contractors, service providers, and relevant stakeholders within the Company's operational control.

Commitment to Climate Responsibility

The Company acknowledges the impact of greenhouse gas emissions on global climate change and commits to integrating climate considerations into business planning and operational decision-making. The organization shall work toward reducing emissions intensity, improving energy efficiency, and supporting sustainable operational practices.

Identification of Emission Sources

The Company shall identify all significant sources of greenhouse gas emissions within its operational boundaries. Emission sources may include fuel combustion in boilers, furnaces, generators, vehicles, electricity consumption, refrigerant usage, compressed air systems, and other energy-intensive processes. An emission source register shall be maintained to document identified sources and associated emission categories.

GHG Inventory Development

The Company shall develop and maintain a greenhouse gas inventory covering applicable emission categories. Emissions shall be quantified using recognized calculation methodologies and appropriate emission factors. Activity data such as electricity consumption, fuel usage, and other relevant operational metrics shall be collected and documented systematically. The inventory shall be updated at least annually to reflect actual operational performance.



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Monitoring and Measurement

Energy consumption and fuel usage data shall be monitored regularly to ensure accurate emission calculation. Where feasible, sub-metering or monitoring systems shall be implemented for high-emission processes. Data accuracy shall be verified through internal checks and periodic review. Significant deviations or abnormal emission trends shall be investigated and corrective actions implemented.

Emission Reduction Strategy

The Company shall establish measurable objectives to reduce greenhouse gas emissions intensity over time. Emission reduction initiatives may include energy efficiency improvements, process optimization, equipment upgrades, preventive maintenance, reduction of idle operations, and optimization of fuel usage. Opportunities for renewable energy integration shall be evaluated where technically and economically feasible. The Company shall prioritize projects that deliver measurable emission reductions while maintaining operational efficiency.

Integration with Energy Management

Greenhouse gas reduction efforts shall be aligned with the Company's energy management initiatives. Energy efficiency improvements shall be considered a primary driver for emission reduction. Procurement decisions for new equipment or infrastructure shall include consideration of energy performance and associated emission impact.

Supply Chain and Indirect Emissions

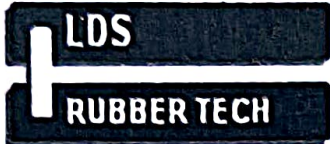
Where relevant, the Company shall encourage suppliers and service providers to adopt responsible environmental practices that contribute to emission reduction. Sustainable procurement practices shall be promoted to reduce indirect environmental impact across the value chain.

Reporting and Transparency

GHG emission data shall be documented and reviewed periodically by management. Where required by regulatory authorities or customer requirements, emission data shall be reported in an accurate and transparent manner. Records supporting emission calculations shall be maintained for verification purposes.

Training and Awareness

Employees shall be made aware of the importance of greenhouse gas reduction and responsible energy usage. Training and awareness programs shall encourage participation in emission reduction initiatives and promote responsible operational behavior.



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Roles and Responsibilities


Top Management shall provide direction, resources, and oversight for greenhouse gas management initiatives and review emission performance periodically. The designated Environmental or Energy Representative shall be responsible for maintaining the GHG inventory, monitoring emission data, and reporting performance to management. Department Heads shall support implementation of emission reduction initiatives within their respective operational areas. Employees shall adhere to energy conservation practices and report abnormal energy usage or inefficiencies.

Continuous Improvement

The Company shall review greenhouse gas performance annually and identify opportunities for improvement. Internal audits may include verification of emission data accuracy and effectiveness of emission reduction initiatives. Corrective and preventive actions shall be implemented to address identified gaps. Emission reduction objectives shall be updated periodically to reflect operational changes and improvement opportunities.

Communication and Review

This Greenhouse Gas Management Policy shall be communicated to all employees and made available to relevant stakeholders upon request. The policy shall be reviewed periodically to ensure its continued adequacy, relevance, and effectiveness in addressing climate-related risks and responsibilities. Any revisions shall be approved by top management prior to implementation.

Prepared by	Approved by
	
ESG Coordinator	Director / MD