

## INDEPENDENT PRACTITIONER'S LIMITED GHG ASSURANCE STATEMENT



### Introduction and objectives of work

The Management of **BBW Global Tek Private Limited** have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions ("the GHG Inventory") i.e. Scope 1, 2 and Scope 3 emissions data as defined by the GHG Protocol and covering the Company's emissions over the period **CY 2025 and CY 2026 (first 3 months) whilst base year is CY 2019**.

### Intended User

The assurance statement is made solely for **BBW Global Tek Private Limited** as per the governing contractual terms and conditions of the assurance engagement contract between **BBW Global Tek Private Limited** and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than **BBW Global Tek Private Limited** for the work we have performed for this assurance statement, or our conclusions stated in the paragraph below.

### Scope of Work

We have performed the Limited Assurance engagement with reference to the requirements stated in the standards ISAE 3410, ISO 14064-3 and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of GHG Assertion / Inventory Reports, based on current best practice in independent assurance. The verification applies a  $\pm 5\%$  uncertainty towards errors and omissions.

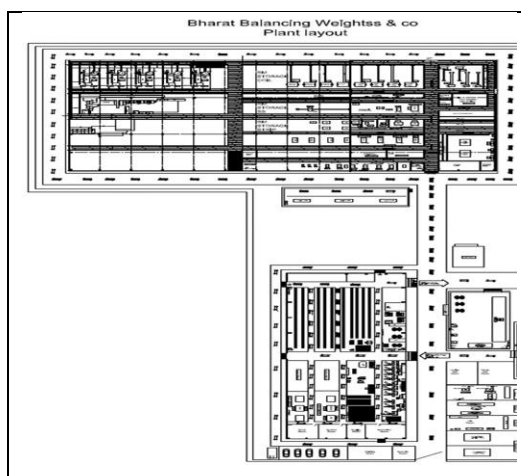
The reporting boundaries considered for this reporting period are as follows:

Site details:

| Sl. no. | Site                           | Address                                                                  | Services Delivered / Product                                                 |
|---------|--------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1       | BBW Global Tek Private Limited | SF 322/1A3,<br>Mopperipalayam,<br>Karumathapatti,<br>Coimbatore - 641659 | Manufacturing and supply of wheel Balancing weights for automotive segments. |

### Company layout & Bird eye view photo

Site Organizational Boundary (Facility Layout)



Site Organizational Boundary



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As part of its independent Limited assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visit on **19/06/2026 at BBW Global Tek Private Limited, SF 322/1A3, Mopperipalayam, Karumathapatti, Coimbatore – 641659.** Bureau Veritas interviewed personnel of Company's including Production, Maintenance, Administration & EHS /Safety, Sales & Marketing and other relevant departments.

The assurance process involved carrying out the assessment by qualified and experienced assessors from Bureau Veritas.

### Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of Supplier data & evidence and emissions data provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions
- On site assessment on **19/06/2026** for the data monitoring and reporting
- Emission Factors sourced from IPCC 5<sup>th</sup> Assessment Report (AR5), Ember Energy Data & The Energy Institute (EI) and applied in calculations are presented as an Annexure to this statement (Annexure - I).

### Conclusion:

The outcome of GHG Assessments with respect to HMIL protocol is given below

| Scope - 1                 | CY 2020 | CY 2025 | CY 2026 (Jan – Mar) |
|---------------------------|---------|---------|---------------------|
| Stationary combustion     | ---     | 25.79   | 6.76                |
| Mobile combustion         | ---     | 2.36    | 0.61                |
| Fugitive emission         | ---     | 6.44    | 1.35                |
| Total                     | ---     | 34.59   | 8.73                |
| Scope - 2                 |         |         |                     |
| Location based            | ---     | 1366.80 | 340.05              |
| Market based              | ---     | 149.27  | 47.32               |
| Scope - 3                 |         |         |                     |
| Downstream Transportation | ---     | ---     | ---                 |
| Total emissions *         | ---     | 183.86  | 56.05               |
| Unit: tCO <sub>2</sub> eq |         |         |                     |

\*As per the GHG Inventory V2.0 Tool of HMIL requirement, the total emissions have been considered without Location based emissions i.e. Scope1 emissions + Scope2 Market based emission and Scope3 Downstream Transportation emissions

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**Level of assurance:** Limited

The Scope of work agreed upon with Company includes verifications of its GHG emissions (Scope 1, 2 and Scope 3) as listed below:

**Scope 1 emissions arising from**

- Stationary: Types of fuels used (listed in Annexure I)
- Mobile: Intermediate transportation

**Scope 2 emissions arising from (listed in Annexure I)**

Use of purchased electricity from Grid

**Scope 3 emissions arising from**

- Downstream emissions from transportation

**Management Responsibility**

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory Statement are the sole responsibility of the Company and its management. We are not involved in the drafting or preparation of GHG Inventory Statement. Our sole responsibility is to provide independent Limited Assurance Statement on the GHG Inventory Statement for the calendar year ended on **31/12/2025 & 31/03/2026 respectively.**

**Our Findings**

On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of Company GHG Emissions – Inventory for the **Calendar 2025 & 2026 (Jan-Mar) (base year is 2019).**

**Limitations and Exclusions**

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Company and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of **BBW Global Tek Private Limited** outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

**Statement of Independence, Integrity, and Competence**

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety, and social accountability with over 198 years of history. Its assurance team has extensive experience in conducting assessments over environmental, social, ethical and health and safety information, systems and processes.

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Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas is accredited based on ISO 17029:2019 Conformity assessment: General principles and requirements for validation and verification bodies. Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Company.

### **Competence**

The assurance team has extensive experience in conducting assurance over environmental systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of GHG Inventory.

### **Restriction on use of Our Report**

Our Limited Assurance Statement has been prepared and addressed to the Management of the Company at the request of the company solely to assist the company in reporting on the Company's GHG emissions & reductions and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.



**M. Vijayakumar, Lead Assurer**

Bureau Veritas Industrial Services (India) Private Limited

Location: Chennai

Date: **29/July/2026**

**Munji Rama Mohan Rao,**

**Technical Reviewer**

Bureau Veritas Industrial Services (India) Private Limited

Location: Hyderabad

Date: 03/August/2026

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### Annexure - 1

The company has applied the following Emission Factors for calculations:

| Fuel – Stationary Combustion (Source: IPCC AR 5 – Chapter 2) |                           |                     |                        |                       |                       |
|--------------------------------------------------------------|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel                                                         | Energy Conversion Factors |                     | Carbon emission factor |                       |                       |
|                                                              | Density                   | net calorific value | CO <sub>2</sub>        | CH <sub>4</sub>       | N <sub>2</sub> O      |
|                                                              | Kg/Litre                  | MJ/unit             | kgCO <sub>2</sub> /TJ  | kgCH <sub>4</sub> /TJ | kgN <sub>2</sub> O/TJ |
| Diesel                                                       | 0.8366                    | 43                  | 74100                  | 3                     | 0.6                   |
| LPG                                                          | <b>0.54</b>               | <b>47.3</b>         | <b>63100</b>           | <b>1</b>              | <b>0.1</b>            |

| Mobile Combustion (Source: IPCC AR 5 – Chapter 2) |                           |                     |                        |                       |                       |
|---------------------------------------------------|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel                                              | Energy Conversion Factors |                     | Carbon emission factor |                       |                       |
|                                                   | Density                   | net calorific value | CO <sub>2</sub>        | CH <sub>4</sub>       | N <sub>2</sub> O      |
|                                                   | Kg/Litre                  | MJ/unit             | kgCO <sub>2</sub> /TJ  | kgCH <sub>4</sub> /TJ | kgN <sub>2</sub> O/TJ |
| Diesel                                            | 0.8365                    | 43.00               | 74100                  | 3.9                   | 3.9                   |

| Refrigerant (Source: IPCC AR 5 – Chapter 8) |             |     |
|---------------------------------------------|-------------|-----|
| Sl No.                                      | Refrigerant | GWP |
| 1                                           | R32         | 677 |

| Refrigerant (Source: IPCC AR 5 – Chapter 8) |                 |     |
|---------------------------------------------|-----------------|-----|
| Sl No.                                      | Refrigerant     | GWP |
| 1                                           | CO <sub>2</sub> | 1   |

| Fire extinguisher (Source: IPCC AR 5 - Chapter 8) |                 |     |
|---------------------------------------------------|-----------------|-----|
| Sl No.                                            | Refrigerant     | GWP |
| 1                                                 | CO <sub>2</sub> | 1   |

|                                                                              |                               |                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Carbon Emission Factor for electricity (weighed average) calculated.         | 0.7075 kgCO <sub>2</sub> /Kwh | Source: <a href="https://ember-climate.org/data-catalogue/yearly-electricity-data/">https://ember-climate.org/data-catalogue/yearly-electricity-data/</a><br><a href="https://www.energyinst.org/statistical-review/">https://www.energyinst.org/statistical-review/</a> |
| Carbon Emission Factor for electricity (weighed average) calculated for 2020 | 0.7020 kgCO <sub>2</sub> /Kwh | Source: <a href="https://ember-climate.org/data-catalogue/yearly-electricity-data/">https://ember-climate.org/data-catalogue/yearly-electricity-data/</a><br><a href="https://www.energyinst.org/statistical-review/">https://www.energyinst.org/statistical-review/</a> |

## Annexure – 2

| Reporting Period | Scope - 3 Emission from Downstream transportation (tCO2 eq) |
|------------------|-------------------------------------------------------------|
| <b>CY 2019</b>   | ---                                                         |
| <b>CY 2020</b>   | ---                                                         |
| <b>CY 2021</b>   | ---                                                         |
| <b>CY 2022</b>   | ---                                                         |
| <b>CY 2023</b>   | ---                                                         |
| <b>CY 2024</b>   | ---                                                         |
| <b>CY 2025</b>   | ---                                                         |

| Manufacturing Weight |                                                         |                                                                  |          |
|----------------------|---------------------------------------------------------|------------------------------------------------------------------|----------|
| Reporting Period     | Total Weight of All Finished Goods Manufactured (Tonne) | Total Weight of HMI Specific Finished Goods Manufactured (Tonne) |          |
|                      |                                                         | Direct                                                           | Indirect |
| CY 2019              | ---                                                     | ---                                                              | ---      |
| CY 2020              | ---                                                     | ---                                                              | ---      |
| CY 2021              | ---                                                     | ---                                                              | ---      |
| CY 2022              | ---                                                     | ---                                                              | ---      |
| CY 2023              | 753.14                                                  | 0.143                                                            | 0        |
| CY 2024              | 800                                                     | 9.30                                                             | 0        |
| CY 2025              | 1800                                                    | 14.4                                                             | 0        |

| Manufacturing Quantity |                                                               |                                                                        |          |
|------------------------|---------------------------------------------------------------|------------------------------------------------------------------------|----------|
| Reporting Period       | Total quantity of all the finished good manufactured (Number) | Total quantity of the HMI specific finished good manufactured (Number) |          |
|                        |                                                               | Direct                                                                 | Indirect |
| CY 2019                | ---                                                           | ---                                                                    | ---      |
| CY 2020                | ---                                                           | ---                                                                    | ---      |
| CY 2021                | ---                                                           | ---                                                                    | ---      |
| CY 2022                | ---                                                           | ---                                                                    | ---      |
| CY 2023                | 30,285,720                                                    | 5100                                                                   | 0        |
| CY 2024                | 32,000,000                                                    | 559554                                                                 | 0        |
| CY 2025                | 72,000,000                                                    | 700500                                                                 | 0        |

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| Business Details |                           |                            |                    |                 |                |
|------------------|---------------------------|----------------------------|--------------------|-----------------|----------------|
| Reporting Period | Total Turnover<br>(Crore) | HMI Sales Value<br>(Crore) | Business share (%) | HMI Sales Value | Business share |
|                  |                           | Direct                     | Direct             | Indirect        | Indirect       |
| CY 2019          | ---                       | ---                        | ---                | ---             | ---            |
| CY 2020          | ---                       | ---                        | ---                | ---             | ---            |
| CY 2021          | ---                       | ---                        | ---                | ---             | ---            |
| CY 2022          | ---                       | ---                        | ---                | ---             | ---            |
| CY 2023          | 53                        | 0.0049                     | 0.01               | 0               | 0              |
| CY 2024          | 56                        | 0.38                       | 0.68               | 0               | 0              |
| CY 2025          | 72                        | 0.62                       | 0.86               | 0               | 0              |



## Primary Data:

| Stationary    |        |        |     |      |     |      |             |          |
|---------------|--------|--------|-----|------|-----|------|-------------|----------|
| Fuel          | Diesel | Petrol | LNG | LPG  | CNG | Coal | Furnace Oil | Kerosene |
| Unit          | L      | L      | Nm3 | Kg   | Kg  | Kg   | L           | L        |
| CY 2020       | ---    | ---    | --- | ---  | --- | ---  | ---         | ---      |
| CY 2025       | 6497   | ---    | --- | 2815 | --- | ---  | ---         | ---      |
| Jan – Mar '26 | 1599   | ---    | --- | 833  | --- | ---  | ---         | ---      |

| Mobile        |        |        |     |     |     |
|---------------|--------|--------|-----|-----|-----|
| Fuel          | Diesel | Petrol | LPG | LNG | CNG |
| Unit          | L      | L      | Kg  | Kg  | Kg  |
| CY 2020       | ---    | ---    | --- | --- | --- |
| CY 2025       | 873    | ---    | --- | --- | --- |
| Jan – Mar '26 | 226    | ---    | --- | --- | --- |

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|               | Gas Purchase |     |     |     |     |
|---------------|--------------|-----|-----|-----|-----|
| Fuel          | CO2          | CH4 | N2O | SF6 | NF3 |
| Unit          | Kg           | Kg  | Kg  | Kg  | Kg  |
| CY 2020       | ---          | --- | --- | --- | --- |
| CY 2025       | ---          | --- | --- | --- | --- |
| Jan – Mar '26 | ---          | --- | --- | --- | --- |

|               | Refrigerant |        |      |        |      |       |       |       |       |       |       |      |
|---------------|-------------|--------|------|--------|------|-------|-------|-------|-------|-------|-------|------|
| Ref           | R-434       | R-134a | R-32 | R-410a | R-22 | R-717 | R-407 | R-134 | R-410 | R-401 | R-404 | R-23 |
| Unit          | Kg          | Kg     | Kg   | Kg     | Kg   | Kg    | Kg    | Kg    | Kg    | Kg    | Kg    | Kg   |
| CY 2020       | ---         | ---    | ---  | ---    | ---  | ---   | ---   | ---   | ---   | ---   | ---   | ---  |
| CY 2025       | ---         | ---    | 9.5  | ---    | ---  | ---   | ---   | ---   | ---   | ---   | ---   | ---  |
| Jan – Mar '26 | ---         | ---    | 2.0  | ---    | ---  | ---   | ---   | ---   | ---   | ---   | ---   | ---  |

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| Fire Extinguisher |      |        |         |          |           |           |           |           |
|-------------------|------|--------|---------|----------|-----------|-----------|-----------|-----------|
| Ref               | CO2  | HFC-23 | HFC-125 | HFC-134A | HFC-227ea | HFC-236fa | HFC-227ea | HFC-236fa |
| Unit              | Kg   | Kg     | Kg      | Kg       | Kg        | Kg        | Kg        | Kg        |
| CY 2020           | ---  | ---    | ---     | ---      | ---       | ---       | ---       | ---       |
| CY 2025           | 13.5 | ---    | ---     | ---      | ---       | ---       | ---       | ---       |
| Jan – Mar '26     | 0.0  | ---    | ---     | ---      | ---       | ---       | ---       | ---       |

| Electricity   |                                                       |                  |           |               |     |      |
|---------------|-------------------------------------------------------|------------------|-----------|---------------|-----|------|
| Ref           | Total Electricity Consumption<br>(Purchased + Onsite) | Renewable Energy |           |               |     |      |
|               |                                                       | On site          | 3rd Party | Group captive | IEX | IREC |
| Unit          | Kwh                                                   | Kwh              | Kwh       | Kwh           | Kwh | Kwh  |
| CY 2020       | ---                                                   | ---              | ---       | ---           | --- | ---  |
| CY 2025       | 2479463                                               | 547594           | 1720893   | ---           | --- | ---  |
| Jan – Mar '26 | 615867                                                | 135238           | 413745    | ---           | --- | ---  |

Ref: BV/GHG/ BBW / 32654261



## **GHG Reduction Plans: Key Initiatives**

### **Key Initiatives for Energy Saving:**

- 1. Conversion of LPG to Electrical**
- 2. Purchase of Green Power to be continued**
- 3. Planning to conduct energy audit**