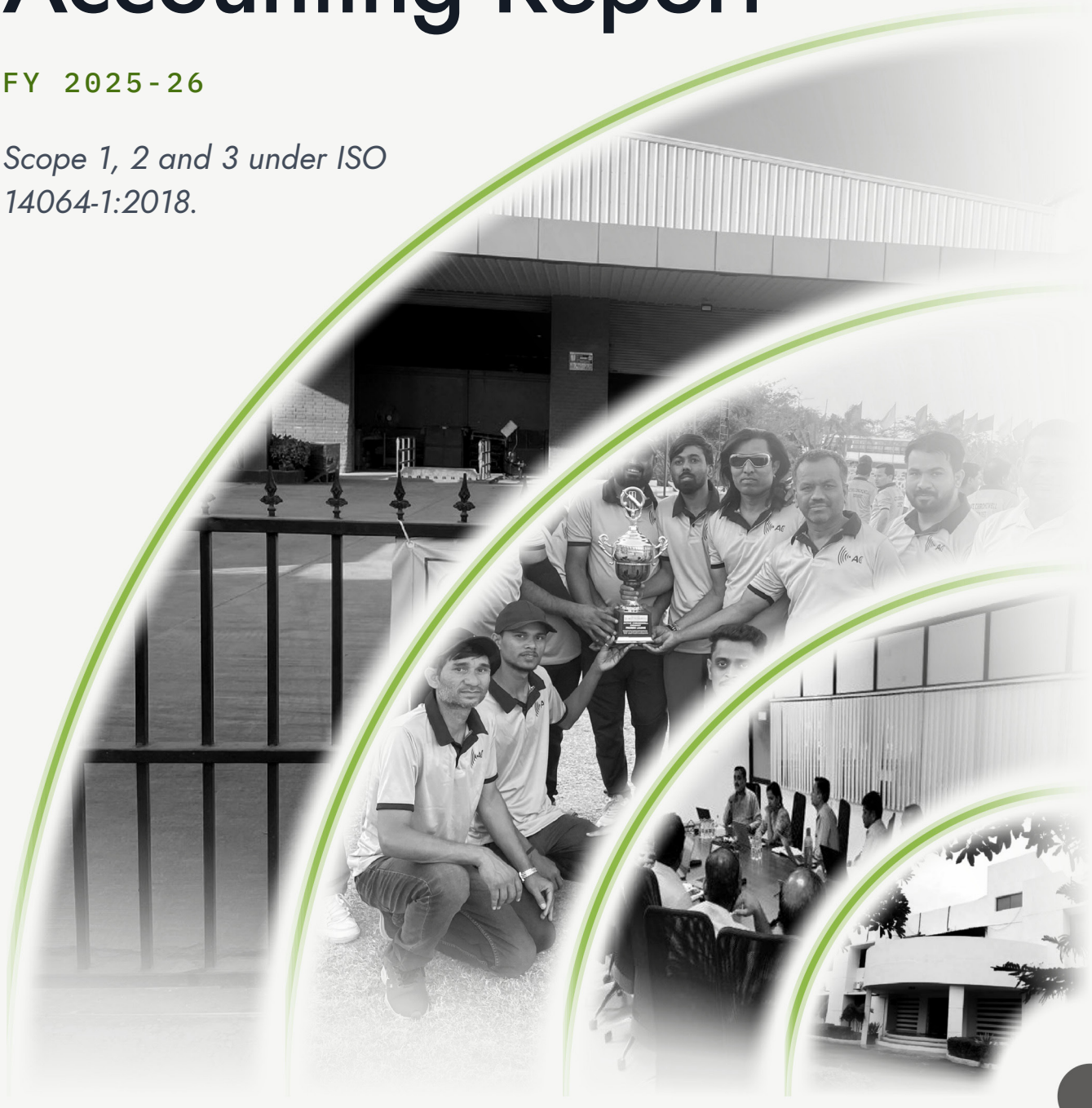
ACTIVE CHROMEWELL EXHAUST

Greenhouse Gas Emissions Accounting Report

FY 2025-26

Scope 1, 2 and 3 under ISO 14064-1:2018.



Scope 1: fuel, welding gas and refrigerant

Scope 2: purchased electricity

Scope 3: purchased steel and grid losses

Trend and uncertainty

Contents

Summary, boundaries and method

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Scope 1, 2 and 3

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1

Executive summary

Emissions were 7,369.38 tCO_2e in FY 2025-26, and purchased steel was 88.44% of them.

ISO 14064-1 | GHG Protocol Corporate Standard, greenhouse gas statement

The statement

Active Chromewell Exhaust Private Limited emitted 7,369.38 tCO_2e from 1 April 2025 to 31 March 2026: 128.56 tCO_2e in Scope 1, 614.91 tCO_2e in Scope 2 and 6,625.92 tCO_2e in quantified Scope 3. It covers every source at the one plant under the company's operational control and, in part, the two Scope 3 categories that carry an official Indian factor. This inventory has been prepared by the company's management and awaits verification.

Category 1 is a lower reference

The steel intensity stops at crude steel, covers CO_2 only and gives no stainless figure, so Category 1 and the total are lower bounds in that line.

Scope 1, 2 and quantified Scope 3

7,369.38 tCO_2e

Purchased steel is 88.44% of it.

Scope 1

128.56 tCO_2e

Welding shielding gas is the largest source at 81.31 tCO_2e.

Scope 2, location-based

614.91 tCO_2e

The market-based figure is the same.

Scope 3, quantified

6,625.92 tCO_2e

Categories 1 and 3 are in tonnes.

Category 1, purchased steel

6,517.51 tCO_2e

It rests on 2,565.95 t of sheet, wire and tube bought.

Scope 1 and 2 per 1,000 units sold

0.77 tCO_2e

Scope 1 and 2 together are 743.47 tCO_2e.

Table 1.1

Emissions by scope and gas, FY 2025-26

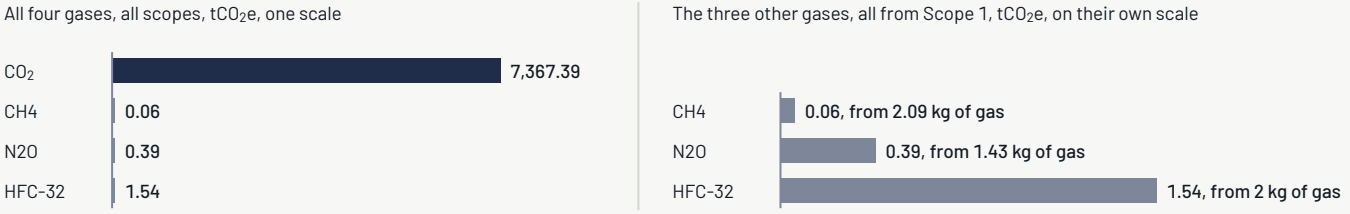
GAS	SCOPE 1, MASS OF GAS	SCOPE 1 (tCO_2E)	SCOPE 2 (tCO_2E)	SCOPE 3, QUANTIFIED (tCO_2E)	ALL SCOPES (tCO_2E)
CO_2	126.57 t: fuel 45.26, welding gas 81.31	126.57	614.91	6,625.92	7,367.39
CH4	2.09 kg	0.06	None: CO_2 only	None: CO_2 only	0.06
N2O	1.43 kg	0.39	None: CO_2 only	None: CO_2 only	0.39
HFC-32 (R-32)	2 kg	1.54	None in grid electricity	None: CO_2 only	1.54
PFCs, SF6 and NF3	None named	None named	None: CO_2 only	None: CO_2 only	None named
Biogenic CO_2, ethanol in petrol	Counted as fossil	Upper bound 1.00, within the 126.57	None quantified	None quantified	Within CO_2
All gases	Not added across gases	128.56	614.91	6,625.92	7,369.38

CH4 and N2O come from fuel combustion. The CEA grid factor, the Ministry of Steel intensity and the CEA loss rate applied to the grid factor are CO_2 only, so Scope 2 and Scope 3 print as CO_2.

Figure 1

Carbon dioxide gives 7,367.39 of the 7,369.38 tCO_2e; the largest other gas is HFC-32 at 1.54.

tCO_2e by gas, all scopes, with the mass of each gas other than CO_2, FY 2025-26



Source: Table 1.1.

Table 1.2

Emissions by scope and source, FY 2025-26

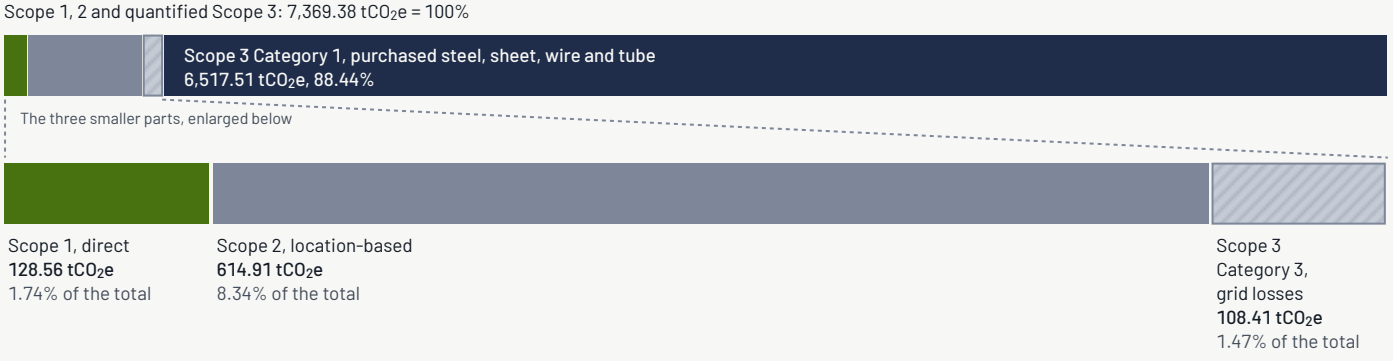
SCOPE AND SOURCE	TCO_2E	SHARE OF SCOPE 1, 2 AND QUANTIFIED SCOPE 3 (%)
Scope 1, direct emissions	128.56	1.74
Scope 1: fuel combustion, diesel, DG set	24.70	0.34
Scope 1: fuel combustion, diesel, company vehicles	15.87	0.22
Scope 1: fuel combustion, petrol, company cars	5.14	0.07
Scope 1: welding shielding gas CO_2	81.31	1.10
Scope 1: refrigerant R-32	1.54	0.02
Scope 2, location-based	614.91	8.34
Scope 3, Category 1: purchased steel, sheet, wire and tube	6,517.51	88.44
Scope 3, Category 3: transmission and distribution losses	108.41	1.47
Scope 1, 2 and quantified Scope 3	7,369.38	Base of the shares

Scope 2 is location-based in the total. Category 1 is a lower reference: crude steel boundary, CO_2 only, no yield loss, stainless steel on the carbon steel sector intensity; the total is a lower bound in that line. Each figure is computed unrounded and printed to two decimals, so a total may differ from the sum of its printed parts by 0.01.

Figure 2

Purchased steel is 88.44% of the 7,369.38 tCO_2e inventory total, across all scopes.

tCO_2e by scope and Scope 3 category, with each part's share of the inventory total, FY 2025-26



Every share is of the inventory total; the lower bar enlarges the left end of the upper one.

Source: Table 1.2.

2

Boundaries and method

One plant holds every Scope 1 and 2 source; grid electricity takes 0.675 tCO_2 per MWh.

ISO 14064-1 | GHG Protocol Corporate Standard, boundaries, Scope 3 screening and emission factors

2.1 Organisational boundary

One entity, one plant

Active Chromewell Exhaust Private Limited is one legal entity with one plant at Gat No 1224/2, Sanaswadi, Taluka Shirur, Pune, making exhaust systems and fabricated metal components. We consolidate by operational control, so every source the company operates counts in full.

2.2 Operational boundary

Scopes and ISO categories

Scope 1 is ISO 14064-1:2018 Category 1 and Scope 2 is its Category 2. Scope 3 falls in ISO Categories 3 to 6, with Categories 1 and 3, the two in tonnes, in ISO Category 4.

Base year

FY 2025-26 is the base year: the first in which welding shielding gas, refrigerant and petrol are counted and Scope 3 Categories 1 and 3 are in tonnes.

2.3 Inclusion and exclusion

Fifteen categories screened

Each Scope 3 category is tested on size, influence, the data held and whether an official factor applies. It is quantified where data and factor are both held, kept as activity data where only the data are, and excluded where the company's returns hold no activity.

2.4 Method and emission factors

Activity times factor

Every tonne is a quantity from a company record multiplied by a factor from a named publisher: Indian official values first, then the IPCC 2006 Guidelines, then a physical constant. Fuel runs from litres to tonnes to GJ to each gas, then to tCO_2e at its AR6 GWP; welding gas from m3 of CO_2 to tonnes; steel and electricity from tonnes and MWh. No emission factor published by a foreign government is applied.

Table 2.1

Scope 3 categories: status and justification, FY 2025-26

CATEGORY	STATUS	JUSTIFICATION
1 Purchased goods: steel sheet, wire and tube	Quantified	Ministry of Steel crude steel intensity applies; CO_2 only
1 Purchased goods and services: other	Activity data	No official factor per tonne, litre or piece
2 Capital goods	Activity data	Item counts only; no mass and no official factor
3 Fuel- and energy-related: T&D losses	Quantified	CEA loss rate and grid factor apply; CO_2 only
3 Fuel- and energy-related: upstream share of fuels	Activity data	No Indian official or IPCC upstream factor per litre
4 Upstream transportation and distribution	In words	No weight shipped or vehicle type held
5 Waste generated in operations	Activity data	No official factor for these treatment routes
6 Business travel	Excluded, not assessed	No entry in the company's returns
7 Employee commuting	Activity data	No usable distance per person
8 Upstream leased assets	Excluded	None on the return; confirmation of nil open
9 Downstream transportation and distribution	In words	The customer pays the carrier; no tonne-km held
10 Processing of sold products	In words	The fitting energy is each customer's own record

Table 2.1 continues on the next page

Table 2.1, continued

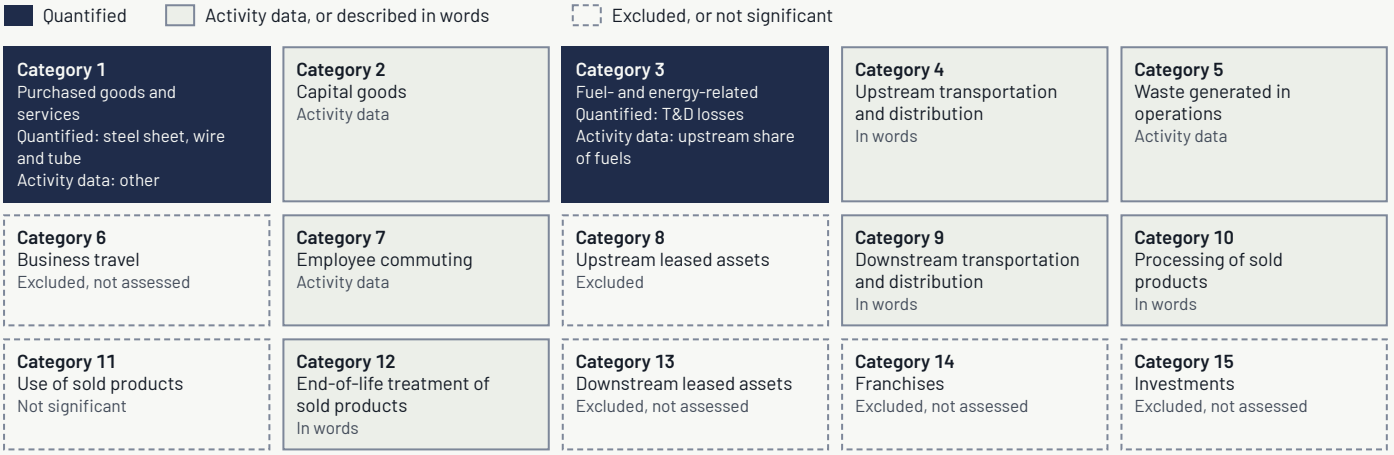
CATEGORY	STATUS	JUSTIFICATION
11 Use of sold products	Not significant	The product uses no fuel or electricity
12 End-of-life treatment of sold products	In words	Needs unit weight and material split
13 to 15 Downstream leased assets, franchises, investments	Excluded, not assessed	No entry in the company's returns

Screening against the GHG Protocol Corporate Value Chain (Scope 3) Standard. The Comprehensive GHG Inventory Report FY 2025-26 gives the activity quantity of each category.

Figure 3

Two of fifteen Scope 3 categories are quantified, in part; six are excluded or not significant.

The fifteen Scope 3 categories of the GHG Protocol, each by its treatment in this inventory, FY 2025-26



Categories 1 and 3 are quantified for steel and grid losses; the rest of each is held as activity data.

Source: Table 2.1.

Table 2.2

Method and emission factors by source, FY 2025-26

SOURCE	ACTIVITY DATA, FY 2025-26	FACTOR AND PUBLISHER	tCO_2E
Diesel, DG set (Scope 1)	9,275 litres	PPAC 0.82645 kg/L; MoSPI 43.334 GJ/t; IPCC 2006 CO_2 0.0741 tCO_2/GJ, stationary CH4 0.000003 and N2O 0.0000006 per GJ	24.70
Diesel, company vehicles (Scope 1)	5,888.74 litres	As the DG set, with IPCC 2006 road CH4 0.0000039 and N2O 0.0000039 per GJ	15.87
Petrol, company cars (Scope 1)	2,282.34 litres	PPAC 0.70872 kg/L; MoSPI 44.8 GJ/t; IPCC 2006 CO_2 0.0693 tCO_2/GJ, road CH4 0.0000038 and N2O 0.0000057 per GJ	5.14
Welding shielding gas (Scope 1)	43,438.64 m3 of CO_2 in the argon and CO_2 mixtures bought	NIST density of CO_2 gas, 1.8718 kg/m3 at 15 deg C	81.31
Refrigerant R-32 (Scope 1)	2 kg refilled into one air conditioner	GWP-100 771 of the refrigerant: IPCC AR6, as tabulated by the GHG Protocol	1.54
Grid electricity (Scope 2)	910.973 MWh	CEA CO_2 Baseline Database, Version 22.0: 0.675 tCO_2/MWh	614.91
Purchased steel (Scope 3, Category 1)	2,565.95 t of sheet, welding wire and tube	Ministry of Steel: 2.54 tCO_2 per tonne of crude steel, 2023-24; BIS densities for tube mass	6,517.51
T&D losses (Scope 3, Category 3)	160.60 MWh lost on 910.973 MWh drawn	CEA General Review 2025: 17.63% all-India loss, 2023-24; grid factor as for Scope 2	108.41
LPG, natural gas, CNG, coal, briquettes (Scope 1); own solar (Scope 2)	Nil in every month of the energy record	None applied	Nil

Annex A of the Comprehensive GHG Inventory Report FY 2025-26 gives each factor's edition, table, page and vintage.

3

Emissions by scope

Scope 1 was 128.56 tCO_2e, Scope 2 614.91 tCO_2e and quantified Scope 3 6,625.92 tCO_2e.

ISO 14064-1:2018 | GHG Protocol Scope 1, Scope 2 and Scope 3

3.1 Scope 1

Three groups

Scope 1 was 128.56 tCO_2e: welding shielding gas 81.31 tCO_2e, fuel combustion in three sources and refrigerant 1.54 tCO_2e, the 2 kg of R-32 refilled into one air conditioner. The DG set gave 24.70 tCO_2e, company vehicles 15.87 tCO_2e and company cars 5.14 tCO_2e; Table 1.2 gives each source and Table 1.1 each gas.

3.2 Scope 2

One HT connection

Grid electricity of 910.973 MWh gave 614.91 tCO_2e on the location-based method. No contractual instrument is held, own solar generation is nil and no residual mix factor is held for India, so the market-based figure is the same.

3.3 Scope 3

Category 1, purchased steel

We bought 2,565.95 t of steel sheet, welding wire and tube, each tonne at the Ministry of Steel intensity for Indian crude steel, for 6,517.51 tCO_2e. Mild steel sheet is the largest line at 30.49% of the category.

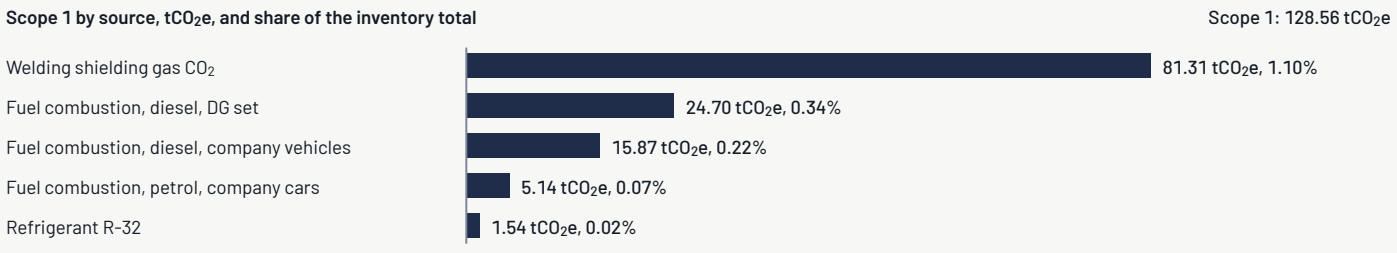
Category 3, grid losses

The CEA all-India loss rate of 17.63% on the 910.973 MWh drawn gives 160.60 MWh lost, and 108.41 tCO_2e at the grid factor. The upstream share of diesel and petrol stays in litres, because no Indian or IPCC factor gives it. Every other category is activity data or excluded, as Table 2.1 states.

Figure 4

Welding shielding gas gave 81.31 of the 128.56 tCO_2e in Scope 1, the largest of five sources.

tCO_2e by Scope 1 source, ranked, with each source's share of the inventory total, FY 2025-26



Source: Table 1.2.

Table 3.1

Category 1: steel bought by grade and its emissions, FY 2025-26

STEEL BOUGHT	BOUGHT (T)	EMISSIONS (tCO_2E)	SHARE OF CATEGORY 1 (%)
Mild steel sheet	782.29	1,987.03	30.49
ACMS sheet, aluminised mild steel	716.14	1,819.00	27.91
Stainless steel sheet	440.83	1,119.71	17.18

Table 3.1 continues on the next page

Table 3.1, continued

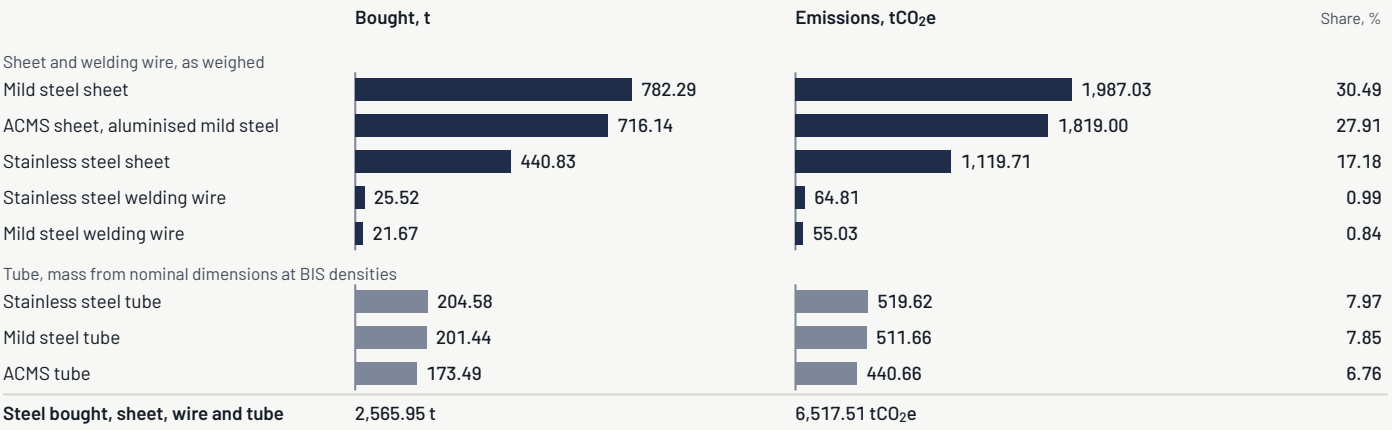
STEEL BOUGHT	BOUGHT (T)	EMISSIONS (tCO_2E)	SHARE OF CATEGORY 1 (%)
Mild steel welding wire	21.67	55.03	0.84
Stainless steel welding wire	25.52	64.81	0.99
Mild steel tube	201.44	511.66	7.85
ACMS tube	173.49	440.66	6.76
Stainless steel tube	204.58	519.62	7.97
Steel bought, sheet, wire and tube	2,565.95	6,517.51	100.00

Purchase lines in tonnes; tube mass from nominal dimensions at BIS densities. CO_2 only, at the Ministry of Steel crude steel intensity.

Figure 5

Mild steel sheet gave 1,987.03 tCO_2e, the largest of eight grades of steel bought.

Tonnes bought and tCO_2e by grade of steel sheet, welding wire and tube, FY 2025-26



Every grade takes one intensity per tonne, so the two panels share one shape; the steel intensity understates stainless most.

Source: Table 3.1.

4

Trend and uncertainty

Scope 1 and 2 of 743.47 tCO_2e carries a 95% range of plus or minus 0.80%.

ISO 14064-1 | GHG Protocol Corporate Standard | IPCC 2006 Guidelines, uncertainty

4.1 Intensity

Table 4.1

Emissions per 1,000 units sold, FY 2025-26

MEASURE	FY 2025-26 TOTAL	PER 1,000 UNITS SOLD
Scope 1 and 2 (tCO_2e)	743.47	0.77
Scope 3, quantified (tCO_2e)	6,625.92	6.85
Scope 1, 2 and quantified Scope 3 (tCO_2e)	7,369.38	7.62

Units sold, from the sales record, are the denominator; the count does not print.

4.2 Five years of Scope 2

History at each year's factor

At each year's own CEA factor, Scope 2 ran from 593.65 tCO_2e in FY 2021-22 to 614.91 tCO_2e in FY 2025-26. The earlier years are history, not inventory figures of this report. More electricity drove the rise in the latest year; the grid factor fell.

4.3 Uncertainty and judgements

The 95% range

Scope 1 and 2 of 743.47 tCO_2e carries a 95% range of 737.53 to 749.41 tCO_2e under IPCC 2006 Approach 1. It is a floor, because CEA gives no uncertainty for the grid factor. No range is drawn for Scope 3.

Judgements

Each official alternative is shown alone on its own line, and the effects are not added. Category 1 would be higher by an amount no official source sizes.

4.4 Open items

Ten items, none a change of boundary

No company document sets a date or an owner for any of them.

- Product weight and vehicle type for Category 4.
- A register of business travel for Category 6.
- Commuting distances for Category 7.
- Supplier emission data for each steel grade.
- Measured tube weights from the supplier.
- The supplier's temperature basis for the welding gas volumes.
- The nameplate charge of the air conditioner refilled.
- Management confirmation of nil for Categories 8, 13, 14 and 15.
- An inventory of equipment holding SF6 or a refrigerant.
- The ethanol share of the petrol bought, month by month.

Table 4.2

Scope 1 and Scope 2 on a common basis, FY 2021-22 to FY 2025-26

MEASURE	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Scope 1, diesel and process CO_2 (tCO_2e)	n/c	n/c	66.86	88.86	121.88
Scope 1, all sources (tCO_2e)	n/c	n/c	n/c	n/c	128.56
Scope 2, location-based, as the FY 2024-25 report gives it (tCO_2e)	591.15	694.73	566.94	558.02	614.91
Scope 2 at each year's own CEA vintage, history (tCO_2e)	593.65	702.17	582.15	559.59	614.91

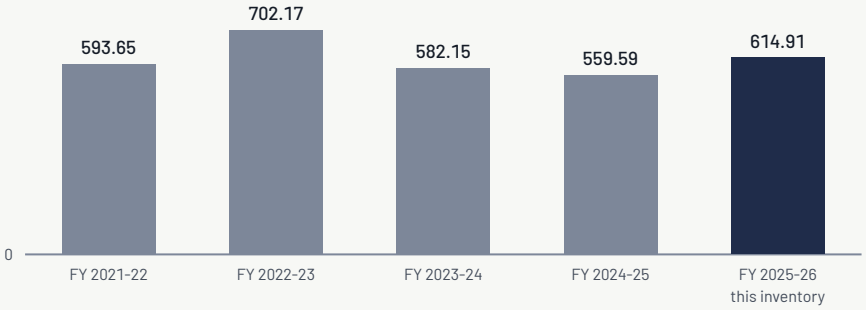
n/c: not comparable, the basis changed in FY 2025-26. Scope 1 to FY 2024-25 is diesel restated from litres plus process CO_2 as the FY 2024-25 report gives it, on that report's own method. The first Scope 2 row is as the FY 2024-25 report gives them; the history row applies each year's own CEA vintage and is not an inventory figure of this report.

Figure 6

At each year's own CEA factor Scope 2 peaked at 702.17 tCO_2e in FY 2022-23.

Scope 2, location-based, tCO_2e at each year's own CEA factor, FY 2021-22 to FY 2025-26; beside it, how the FY 2025-26 figure is made

Scope 2, location-based, at each year's own CEA factor, tCO_2e



How FY 2025-26 is made

Grid electricity drawn

910.973 MWh

CEA grid factor, Version 22.0

x 0.675 tCO_2/MWh

Scope 2, location-based

= 614.91 tCO_2e

Earlier years: each year's own CEA vintage.

Columns start at zero. FY 2021-22 to FY 2024-25 are history, not inventory figures of this report.

Source: Tables 4.2 and 2.2.

Table 4.3

The 95% range of Scope 1 and Scope 2, FY 2025-26

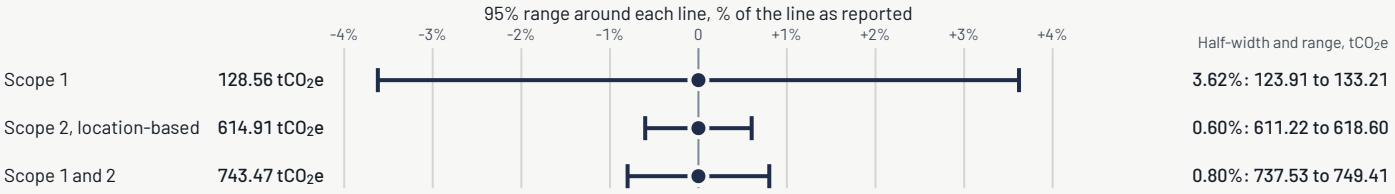
LINE	REPORTED (tCO_2E)	95% HALF-WIDTH (tCO_2E)	95% HALF-WIDTH (%)	RANGE (tCO_2E)	WHAT THE RANGE COVERS
Scope 1	128.56	4.65	3.62	123.91 to 133.21	Five sources in quadrature, IPCC 2006 Approach 1
Scope 2, location-based	614.91	3.69	0.60	611.22 to 618.60	Meter accuracy only; a floor
Scope 1 and 2	743.47	5.94	0.80	737.53 to 749.41	Scope 1 and 2 in quadrature; a floor

Sources are taken as uncorrelated; the welding gas temperature basis is a judgement outside the band. No range is drawn for Scope 3.

Figure 7

Scope 1 and 2 carries a 95% range of 737.53 to 749.41 tCO_2e; Scope 1 is the widest at 3.62%.

Each line as reported with its 95% range, as a percent of the line and in tCO_2e, FY 2025-26



IPCC 2006 Approach 1. CEA gives no uncertainty for the grid factor, so the Scope 2 range is meter accuracy only, a floor.

Source: Table 4.3.

Table 4.4

Judgements, their official alternatives and their effect, FY 2025-26

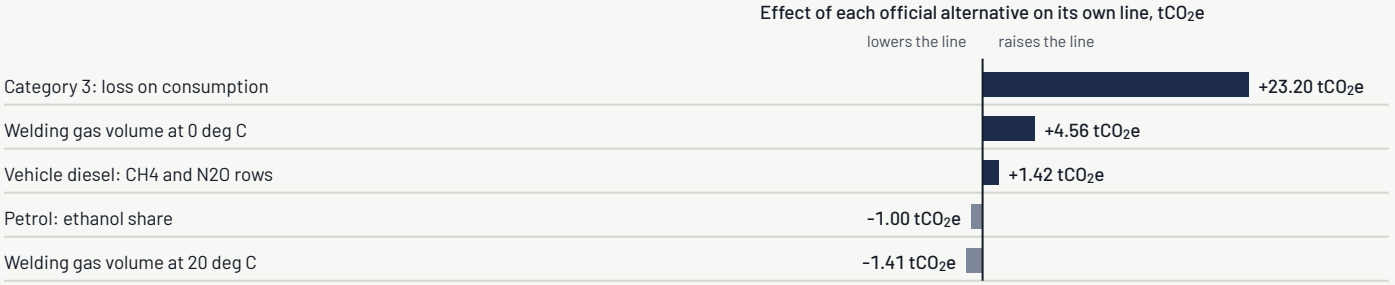
JUDGEMENT	APPLIED IN THIS INVENTORY	OFFICIAL ALTERNATIVE	LINE AS REPORTED (tCO_2E)	LINE UNDER THE ALTERNATIVE (tCO_2E)	EFFECT ON THE LINE (tCO_2E)
Vehicle diesel: CH4 and N2O rows	IPCC 2006 road rows	IPCC 2006 off-road rows, Diesel, Industry	15.87	17.30	+1.42
Welding gas volume at 0 deg C	NIST density at 15 deg C	NIST density at 0 deg C	81.31	85.87	+4.56
Welding gas volume at 20 deg C	NIST density at 15 deg C	NIST density at 20 deg C	81.31	79.90	-1.41
Petrol: ethanol share	All petrol fossil	MoPNG 20% ethanol blend counted as biogenic CO_2	5.14	4.14 at the least	-1.00
Category 3: loss on consumption	MWh consumed x CEA loss rate	Loss grossed up to energy put into the network, 194.98 MWh lost	108.41	131.61	+23.20
Category 1: tube mass	Nominal dimensions at BIS densities	Measured tube mass from the supplier, an open item	1,471.93	Direction not determined	Direction not determined
Category 1: factor per tonne	Ministry of Steel sector intensity, CO_2 only	Supplier data per grade, an open item	6,517.51	Higher: rolling, coating and alloying left out	Higher, not sized

Each judgement is shown alone and the effects are not added; the petrol effect is an upper bound. For Category 3, supply at HT pushes the other way, so the direction is not determined.

Figure 8

Sized alternatives move a line by at most 23.20 tCO_2e; Category 1 would be higher, by an amount not sized.

Effect of each official alternative alone on its own line, tCO_2e, FY 2025-26



Each judgement is shown alone; the effects are not added together.
Category 1 is not drawn: its alternative is higher and no official source sizes it.

Source: Table 4.4.

5

Basis of preparation

Every figure here is identical to the Comprehensive GHG Inventory Report FY 2025-26, from Scope 1 of 128.56 tCO_2e upward.

5.1 Period, boundary, standards and factors

Period and boundary

1 April 2025 to 31 March 2026, the financial year, for Active Chromewell Exhaust Private Limited, CIN U34103PN2013PTC146621, at its one plant at Gat No 1224/2, Sanaswadi, Taluka Shirur, Pune 412208, consolidated by operational control. The inventory is prepared in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Standard, with its Scope 2 Guidance; Scope 3 categories are screened against the GHG Protocol Corporate Value Chain (Scope 3) Standard. No removal is quantified and no offset or purchased reduction is used. No GHG programme applies.

Factor hierarchy

Indian official publishers (CEA, PPAC, MoSPI, the Ministry of Steel, BIS) first, then the IPCC 2006 Guidelines, then a NIST physical constant; no emission factor published by a foreign government is applied. Table 2.2 gives each factor with its publisher. Uncertainty is stated as a 95% range under IPCC 2006 Approach 1, for Scope 1 and Scope 2 only.

This summary and the full report

Every figure in this summary is identical to the Comprehensive GHG Inventory Report FY 2025-26, whose Annex B and verifier workbook index every figure by table, row and column. That report holds every step from record to tCO_2e and each factor with its page. This inventory has been prepared by the company's management and awaits verification; Section 6 is reserved for the verifier's statement. Carried figures: Table 4.2 prints Scope 2 for FY 2021-22 to FY 2024-25 (591.15, 694.73, 566.94 and 558.02 tCO_2e) as the company's FY 2024-25 report gives it, PDF page 37. Figures are printed to two decimals, so a total may differ from the sum of its parts by 0.01.

Contact

Questions on any figure go to Mr Suresh Shinde, VP Operations, Active Chromewell Exhaust Private Limited, at suresh .shinde@activechromewell.com.

v

Colophon

Entity	Active Chromewell Exhaust Private Limited. CIN U34103PN2013PTC146621. Incorporated in India on 18 March 2013 as a private company limited by shares.
Preparer	Active Chromewell Exhaust Private Limited.
Verifier	Youniformity Consulting Pvt Ltd.
Verifier Addresss	2nd Floor, Maa Pitambara Complex, Near Dwarika Greens FH2, Rohta, Agra, Uttar Pradesh- 282009
Basis	Prepared in conformity with ISO 14064-1:2018 and the GHG Protocol Corporate Standard, with its Scope 2 Guidance. Reporting year FY 2025-26, 1 April 2025 to 31 March 2026.
Types	Jost, Barlow and IBM Plex Mono.

ACTIVE CHROMEWELL

Scope 1, 2 and 3 under ISO 14064-1:2018.

Photography: Active Chromewell Exhaust Private Limited, its own photographs, used with its written permission.
Cover: the company's own photographs, in black and white.

6

Assurance statement

This statement is issued by Youniformity Consulting Pvt Ltd., the verification body, for this report.

ISO 14064-1 | GHG Protocol Corporate Standard

6.1 Independent assurance statement

To the Board of Directors of Active Chromewell Exhaust Private Limited

Youniformity Consulting Pvt Ltd., the verification body, has been engaged by Active Chromewell Exhaust Private Limited to provide limited assurance on the greenhouse gas statement in this report for the period 1 April 2025 to 31 March 2026.

Subject matter

The greenhouse gas statement of the reporting organisation for FY 2025-26: Scope 1 emissions of 128.56 tCO_2e, Scope 2 emissions, location-based, of 614.91 tCO_2e, Scope 1 and 2 emissions of 743.47 tCO_2e, Scope 3 emissions quantified for Categories 1 and 3 of 6,625.92 tCO_2e, set out in Section 3.3, and Scope 1, 2 and quantified Scope 3 emissions of 7,369.38 tCO_2e. Scope 2, market-based, equals the location-based figure. The Scope 3 categories held as activity data or excluded, listed in Table 2.1, carry no tCO_2e and are excluded from the scope of the verification; the verification body reviewed only their screening.

Criteria

ISO 14064-1:2018 and the GHG Protocol Corporate Standard, with the GHG Protocol Scope 2 Guidance, and the GHG Protocol Corporate Value Chain (Scope 3) Standard for the screening of Scope 3 categories, as applied in the basis of preparation in Section 5.

Responsibilities of management

The management of the reporting organisation prepares the greenhouse gas statement in line with the criteria. It keeps the records and systems behind each figure and selects the emission factors applied, each listed with its publisher in Table 2.2.

Intended user

The Board of Directors of Active Chromewell Exhaust Private Limited, and readers of this report as published by the company.

Objectives and scope of the verification

To conclude whether the greenhouse gas statement is fairly stated against the criteria. Organisational boundary: the one plant at Gat No 1224/2, Sanaswadi, Pune, under operational control. Operational boundary: Scope 1, Scope 2 and Scope 3 Categories 1 and 3 as quantified. Period: 1 April 2025 to 31 March 2026.

Responsibilities of the verification body

The verification body is responsible for expressing a conclusion on the greenhouse gas statement from the procedures it performs, and for its own independence from the reporting organisation.

Verification standard

ISO 14064-3:2019.

Independence and competence

The verification body took no part in preparing the inventory or its records and holds no other engagement with the reporting organisation. It operates a quality management system in line with ISO 14065:2020, and the team is competent in GHG quantification for metal fabrication.

Level of assurance and materiality

Limited assurance. Materiality of 5% of Scope 1 and 2, and of 5% of quantified Scope 3, with misstatements assessed alone and in aggregate.

Procedures performed

Interviews with the staff who keep the records; tracing, on a sample basis, of the activity data for each Scope 1 and 2 source and both quantified Scope 3 lines to fuel, electricity,

gas and purchase records; checks of each factor in Table 2.2 to its publisher; recalculation of each line and total; and review of the Scope 3 screening, the uncertainty assessment and the judgements in Table 4.4.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to the attention of the verification body that causes it to believe that the greenhouse gas statement for FY 2025-26 is not prepared, in all material respects, in accordance with the criteria. Without modifying this conclusion, the verification body draws attention to Section 4: Category 1 is a lower bound, and the ten open items in Section 4.4, including management confirmation of nil for Categories 8, 13, 14 and 15, remain unresolved.

Inherent limitations and restriction on use

Limited assurance procedures are narrower than those for reasonable assurance. Emission factors carry scientific uncertainty, and the Scope 2 range is a floor. This statement is for the intended users and relates only to report Edition v1.0, issued September 20, 2026.

Signed for and on behalf of the verification body

Achraj Prakash, Lead Verifier, Youniformity Consulting Pvt. Ltd.

Place: Pune

Date: September 30, 2026



Name: Achraj Prakash

Designation: Lead Verifier

Date: September 30, 2026

Active Chromewell Exhaust Private Limited

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GREENHOUSE GAS EMISSIONS ACCOUNTING REPORT FY 2025-26