

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in the period

01/01/2023 - 31/12/2023 for

M/s DELTA ELECTRONICS INDIA PVT. LTD.

Plot No. 69-B, C & D Bommasandra Industrial Area Hosur Main Road, Bangalore - 560099

[Covering organizational and operational boundaries of Delta Electronics India Pvt. Ltd of Gurugram, Rudrapur, Bangalore, Krishnagiri (SEZ), Mumbai, Ahmedabad and Chennai Unit and Delta Electronics India Manufacturing Pvt. Ltd. Krishnagiri (DTA) Unit] has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

For the following activities: *Electronic Manufacturing*

Approved by



Dipjyoti Banerjee

Executive Director

Date: 24th June 2024

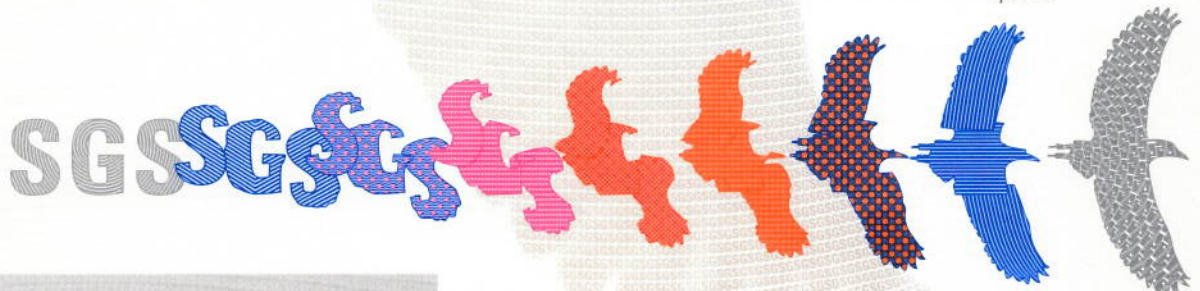
SGS India Private Limited.

226 Udyog Vihar, Phase I, Gurgaon 122 016

Haryana, India

www.sgs.es

This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 5 of this Opinion



Greenhouse Gases Verification Opinion

M/s DELTA ELECTRONICS INDIA PVT. LTD provided the GHG statement based on the requirements of ISO14064-1:2018. The GHG emissions for the year 2023 have been verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives, and criteria.

The emissions are broken down into the following categories:

t CO ₂ e	Year 2023
Category 1- Direct GHG emissions and removals	506
Category 2- Indirect GHG emissions from imported energy	14254
Category 3- Indirect GHG emissions from transportation	44917
Category 4- Indirect GHG emissions from products used by organization	35
Category 5- Indirect GHG emissions associated with the use of products from the organization	NA
Category 6- Indirect GHG emissions from other sources	NA
TOTAL	59712

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a limited level of assurance that the CO₂ equivalent emissions for the year 2023 are fairly stated.

Our verification of the GHG Statement of M/s DELTA ELECTRONICS INDIA PVT. LTD includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence supporting the reported data, and the verification of the correct application of M/s DELTA ELECTRONICS INDIA PVT. LTD procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that there is no evidence that the presented GHG statement:

- Is not materially correct and is not a fair representation of GHG data and information, and
- Has not been prepared in accordance with the requirements of ISO 14064-1, in relation to its quantification, control and notification.

This opinion shall be interpreted with the GHG Statement "GHG Emission Report" as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS India Pvt. Ltd ("SGS") under its General Conditions included in http://www.sgs.com/terms_and_conditions.htm. A full copy of this opinion and the supporting GHG Statement may be consulted at M/s DELTA ELECTRONICS INDIA PVT. LTD. This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

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Schedule Accompanying Greenhouse Gas Verification Opinion

SGS has been contracted by M/s DELTA ELECTRONICS INDIA PVT. LTD, for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by M/s DELTA ELECTRONICS INDIA PVT. LTD in their GHG statement "GHG Emission Report", covering the period 01/01/2023 - 31/12/2023 and considering 2023 as the base year.

Responsibilities

The Sustainability Manager of M/s DELTA ELECTRONICS INDIA PVT. LTD is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the GHG emissions as provided in their GHG Statement for the period 01/01/2023 - 31/12/2023,

SGS conducted a third-party verification following the requirements of ISO 14064-01: 2018 and ISO 14064-3:2019 of the provided GHG Statement "GHG Emission Report", for the period 01/01/2023 - 31/12/2023.

Level of Assurance

The level of assurance agreed for the assignment is a limited level of assurance.

Scope

M/s DELTA ELECTRONICS INDIA PVT. LTD has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 14064-1:2018 in their facilities located in various locations

S.No	Name & Location	Factory/Office
1	Delta Electronics India Private Limited Plot No. 43, Sector 35, HSIIDC Gurugram 122 001, Haryana, India	Factory
2	Delta Electronics India Private Limited Plot No. 11B, 12, 13A, 37B, 38 & 39A, Sector 5, IIE Pantnagar, Rudrapur 263 153, Uttarakhand,	Factory
3	Delta Electronics India Private Limited Bangalore (Office & RnD) Plot No 69 A, B,C,D, Bommasandra Industrial Area, Bommasandra, Karnataka 560099, India	Office and R&D
4	Delta Electronics India Private Limited Krishnagiri (Factory) SF No.16, 1B2B Part 16, Plot No 1 Industrial Part, Kurubarappally Village, Krishnagiri, Tamil Nadu, India (SEZ)	Factory

5	Delta Electronics India Manufacturing Private Limited Krishnagiri (Factory) SF No.16, 1B2B Part 16, Plot No 1 Industrial Part, Kurubarappally Village, Krishnagiri, Tamil Nadu, India (DTA)	Factory
6	Delta Electronics India Private Limited Mumbai (Office) 1619A, Rupa Solitaire, Millenium Business Park, MIDC Industrial Area, Sector 1, Kopar Khairane, Navi Mumbai, Maharashtra 400710, India	Office
7	Delta Electronics India Private Limited Ahmedabad (Office) #508, 509, 510 5th F, B-Block Westgate, Nr YMCA Club, SG Rd Ahmedabad – 380015	Office
8	Delta Electronics India Private Limited Chennai (Office) 1st Floor, ASV Chameirs Square, Chamiers Road, Raja Annamalaipuram, Chennai- 600028 India	Office

The reporting boundaries have been:

- o Category 1: Direct GHG emissions and removals:
 - Diesel emissions from stationery sources (DG Engines)
 - Diesel emissions from Mobile sources (Vehicles used)
 - Fire Extinguishers
 - Refrigerants
- o Category 2: Indirect GHG emissions from imported energy:
 - Indirect emissions from electricity imported. (location based supplied through Govt. Body)
- o Category 3: Indirect GHG emissions from transportation:
 - Employee Commuting
 - Upstream and Downstream Transportation
- o Category 4: Indirect GHG emissions from products used by organization:
 - Indirect emissions from the waste generated.

The exclusions have been:

- o From Category 1:
 - Fugitive emissions from Septic tank
- o From Category 2:
 - Nil
- o From Category 3, 4, 5 & 6 :
 - Business Travel.
 - Purchased Goods and Services
 - Capital Goods
 - Leased Assets
 - Downstream leased assets
 - End of Life treatment
 - Investments

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- Franchises
- upstream emissions arising from fuel generation and fuel transportation/distribution

The organizational boundaries were established following the **operational** control approach.

This engagement covers verification of emissions and removals of greenhouse gases included within the organization's boundaries and meets the requirements of ISO 14064-3:2019.

- **Title and description of activities:** Verification of the GHG statement for M/s DELTA ELECTRONICS INDIA PVT. LTD year 2023.
- **Location of the activities:** Delta Electronics India Pvt. Ltd sites accounted in scope
- **Activities of the organization:** Electronic Manufacturing
- **Types of GHGs included:** CO₂, CH₄, N₂O, HFCs, SF₆, NF₃ and PFC.
- **The verification period is:** 01/01/2023 - 31/12/2023

Objectives

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's GHG Statement.
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.
- Whether the inventory system complies with the criteria and scope established in the ISO 14064-1:2018 standard.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality

The materiality required of the verification was considered by SGS to be below 10%.

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