Annexure 1

Data Computation Methods for GHG Emissions

Baseline for Calculations of Scope 1, 2 and 3 Emissions	FY 2021-22
Gases Considered in Calculation	Carbon dioxide (CO_2), N_2O and methane (CH_4), with all emissions being reported in CO_2e units
Biogenic Emissions	There are no Biogenic CO_2 emissions in FY 2024-25
Standard, Methodologies, Assumptions	GHG Protocol
Consolidation Approach	Operational Control
Organisation-specific Metric (the denominator) Chosen for GHG Emission Intensity	Revenue from Operations is used as the denominator to calculate Energy Intensity
Types of GHG Emissions Included in the Emission Intensity	Emission intensity includes only Scope 1 and 2

Inclusions in Scope 1 Emissions

Stationary Combustion	The total quantity of natural gas combusted by gas-based compressors is measured and used for emission calculations.
Mobile Emissions	The total quantity of petrol, diesel and Compressed Natural Gas (CNG) used by vehicles under the operational control of ATGL was considered.
Fugitive Emissions	Methane leaks from the gas grids are continuously monitored using an advanced leak detection system. Additionally, gas loss during venting and compression is also considered in the calculation for fugitive emissions.

Inclusions in Scope 2 Emissions

Purchased Electricity Consumption	Comprises emissions resulting from the production of purchased electricity, from the Company's own facilities and those under leased management with 'operational control'. This involves assessing the consumption of purchased electricity from utility providers, some of whom issue monthly invoices, while in other cases, meter readings are considered. This data is collected to track the consumption of electricity units and is recorded on the dashboard for reference and analysis.

Scope 3 Emission Categories

Categories	Description	Emission Calculation Methodology
Category 2: Capital Goods	Comprises emissions from production of capital goods that ATGL purchases, including pipelines. The lifecycle emissions (cradle to gate) for pipelines were calculated and included in this category, within which the Company plans to include all capex expenditures in the coming years.	Average data method was used, where total volume of steel used determine based on steel lowering. Emission factors for this category were referred from https://rmi.org/wpcontent/uploads/2022/09/steel_emissions_reporting_guidance.pdf
Category 3: Fuel-and-energy-related Activities (Not Included in Scope 1 or 2)	Comprises emissions from transportation and distribution of energy that ATGL purchases, such as transmission and distribution (T&D) losses. The emissions from T&D losses for every unit of grid electricity and gas, diesel procured were calculated and included in this category.	T&D losses occurring in the grid for the consumed electricity and emissions due to extraction, production, and transportation of fuels consumed by the organisation. Central Electricity Authority of India published emissions factors and declared T&D Losses.
Category 5: Waste Generated in Operations	Comprises emissions from waste generated by ATGL's operations. The amount of waste disposed was multiplied by the waste-specific emission factor.	We have diverted 99.99% of waste from landfill and our 4 GAs certified as Zero waste to landfill by M/s Intertek Private Limited for O&M sites
Category 6: Business Travel	Comprises emissions from business travel undertaken by ATGL employees. The total distance and mode of business travel was tracked and multiplied by the emission factor specific to India.	Distance-based data for air, rail and road mode was selected as data input. We refer emission factor for this category from Transport Emission Factors	India GHG Program
Category 7: Employee Commute	Comprises emissions from commute undertaken by ATGL employees to and from work. The employee commute calculation was sourced from a survey conducted within ATGL to understand the commuting practices of its employees. The results of the survey were utilised for calculating the GHG emissions stemming from the employee commute.	Average data method based on survey responses received from employees. Data inputs include mode of travel and distance. We refer GHG Protocol mobile combustion guidance for determining the emission factors.
Category 11: Use of Sold Products	Comprises emissions from use of products that ATGL sells, such as natural gas. The volume of gas sold by ATGL during the reporting period was considered for estimation of the emissions in this category. The total volume was multiplied with the emissions factors of natural gas during its combustion.	Fuel-based method was used, where total volume of sold natural gas was taken in consideration. We refer IPCC cross sector tools for determining the emission factors.

Data Computation Methods for GHG Emissions

Base year for Energy Consumption Data	FY 2021-22
Standards, Methodologies, Assumptions, and/or Calculation Tools Used	Conversion factors for electricity and various fuel sources as defined in the IPCC 5th Assessment Report Note: Heating, cooling and steam consumption is not applicable to our business
Source of Conversion Factors Used (for energy consumption within as well as outside the organisation)	CDM - Emission factors by Central Electricity Authority
Energy Sold in FY 2024-25	4,622 MWh Electricity unit consumed for selling through EV charging station (April 2024 to March 2025)
Organisation-specific metric (the denominator) chosen to Calculate Energy Intensity	Revenue from Operations is used as the denominator to calculate Energy Intensity
Types of Energy included in the Intensity Calculation	Both fuel and electricity consumed within the organisation are included in the intensity calculation

Source of Emission Factors & Global Warming Potential (GWP) Referenced

Description	Unit	Reference
Diesel	tCO_2 /TJ	IPCC Cross Sector Tool
Diesel	tCH_4 /TJ	https://ghgprotocol.org/calculation-tools-and-guidance
Diesel	tN_2O /TJ	
Natural Gas	Kg of CO_2e /Tonnes of NG	
CNG	tCO_2e/tCNG	
Gas Sold – CNG	tCO_2e/tCNG	
Gas Sold – PNG	kg CO_2 eq/m^3	
Natural Gas	GWP	

Source of Emission Factors & Global Warming Potential (GWP) Referenced (Cont'd...)

Description	Unit	Reference
Air	$kgCO_2$e/passenger.km	India GHG Programme https://indiaghgp.org/transport-emission-factors
Rail	$kgCO_2$e/passenger.km	
Auto Rickshaw	kg CO_2/km	
Car	kg CO_2/km	
Bus	kg CO_2/pax-pkm	
Owner Car	kg CO_2/km	
Cab/Third-Party Taxi Services	kg CO_2/km	
Own Two-wheeler	kg CO_2/km	
Metal Waste	kg CO_2 eq/kg	EPA SGEC Tool https://www.epa.gov/climateleadership/simplified-ghg-emissions-calculator
Other Waste	kg CO_2 eq/kg	
Steel Pipes Production	tCO_2e/t	Steel GHG Emissions Reporting Guidance https://rmi.org/wp-content/uploads/2022/09/steel_emissions_reporting_guidance.pdf
Grid Electricity Losses	kg CO_2e/kWh	RBI Declaration – State-wise https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=21531
Natural Gas Distribution Losses	kg CO_2e/Tonne	DEFRA Database https://www.gov.uk/government/publications/greenhouse-gas-reportingconversion-factors-2023