

INDEPENDENT ASSURANCE STATEMENT

The inventory of Greenhouse Gas emissions attributable to
 Brilliant Printers Private Limited
 #261, Mallarabanawadi, Nelamangala
 Bangalore – 562123, Karnataka, India



Brilliant Printers Private Limited (BPPL) has been independently verified following requirements of *ISAE 3410 (revised)* and the requirements of *ISO 14064-3 were referenced*. The reported GHG emissions were found to be in conformance with the requirements of ISO 14064-1 and the GHG Protocol. With application of the mentioned standard the GHG emissions was examined by TUV India Pvt. Ltd. regarding its correctness and completeness and confirms the below results for the period of **01st January 2025 to 31st December 2025**.

Direct emissions (Scope 1): Including emissions from stationary combustion (Diesel), mobile combustion (Diesel), fugitive emissions (Refrigerant refilling and CO2 fire extinguishers refilling).

Indirect emissions (Scope 2): scope 2 emissions on account of grid electricity import.

Please refer to Annexure-1 of this assurance statement for a detailed list of exclusions and limitations considered during the verification process.

Period	Scope-1 Emissions (tCO ₂ e)	Scope -2 Emissions (tCO ₂ e)
	<i>Direct Emissions</i>	<i>Indirect Emissions</i>
01 st January 2025 to 31 st December 2025	213.0	1571.2

Application of Materiality of ±5 % -The verifiers determined and applied a materiality threshold of ±5% to evaluate whether any identified deviations or errors could be considered acceptable within the context of the verification.

For and on behalf of TUV India Private Limited



Date: 24/02/2026
 Place: Mumbai, India
 Assurance Statement no: 8124649881

This assurance statement is invalid without annexure 1 of this statement.

Note: This verification is limited to disclosed data and does not validate environmental claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization.

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Annexure-1

Introduction and Engagement

Brilliant Printers Private Limited (BPPL) commissioned TUV India Private Limited (TUVI) to conduct the independent assurance of 'BPPL' GHG emission, which includes "Reasonable level of Assurance" of direct GHG emissions (Scope 1) and indirect GHG emissions (Scope 2) for the applied reporting period. The BPPL applies the operational control approach. This assurance engagement has been conducted with following the methodology & assurance requirements of ISAE 3410 (revised), ISO 14064-1:2018, GHG protocol and requirements of ISO 14064-3 (GHGs) were referred during the verification of 'BPPL' GHG emissions. The remote verification via Microsoft Teams and On-site verification was conducted on 13th February 2026 along with the desk review of the BPPL's data. The GHG spreadsheet cover 'BPPL' GHG emission information for the period of **01st January 2025 to 31st December 2025**.

This Assurance Statement has been prepared exclusively for BPPL in accordance with the terms of our engagement. We have provided this statement to BPPL's for the sole purpose of demonstrating that BPPL has obtained independent assurance. Our Assurance Statement was designed to address the specific requirements of BPPL, based on its needs at the time of engagement. Accordingly, it should not be considered suitable for use by, or reliance upon, any other party or for any other purpose. Any third party who gains access to this report and chooses to rely on it, does so entirely at their own risk. To the fullest extent permitted by law, TUVI accepts no responsibility or liability to any party other than BPPL in relation to this report.

Management's Responsibility

BPPL management is responsible for the accurate preparation of all information/data disclosures in the GHG spreadsheet in accordance with the criteria stated in the ISO 14064-1 and GHG Protocol. This responsibility includes identifying relevant GHG inventory, monitoring, quality control (QA/ QC) measures for the accuracy of data, data aggregation, calculation, and data disclosure. BPPL is responsible for designing, implementing, and maintaining systems and processes relevant for the preparation of the GHG spreadsheet in such a way that it is free of intended or unintended- material misstatements. This assurance engagement is based on the assumption that the data and the information provided to TUVI are complete and true. TUVI undertook the assurance engagement of the GHG data in accordance with the terms of the contract. BPPL shall not use this statement as a tool to validate social or environmental claims (related to the product, manufacturing process, packaging, disposal of product etc.) and related advertisements. BPPL shall not use the statement to mislead stakeholders or indulge in greenwashing. TUVI expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement. The intended users of this assurance statement are the management of BPPL.

Scope, Boundary of Assurance

The scope of the assurance includes the verification of the scope 1 and 2 GHG emissions. In particular, the assurance engagement included the following:

- i. Verification of the application of the input parameters (activity data), associated emission factors, and principles of calculation following the requirements of ISO 14064-1 and GHG protocol,
- ii. Verification of quality of GHG information presented in the GHG spreadsheet over the applied reporting period.

BPPL applies the operational control approach for the consolidation of emissions. The boundary for GHG verification is as below:

- i. Brilliant Printers Private Limited, #261, Mallarabanawadi, Nelamangala, Bangalore – 562123, Karnataka, India.

Limitation and Assumption

This Independent Assurance Statement is limited to the data disclosed to the verification Team and does not endorse any environmental claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. In addition, below limitations are part of the "Reasonable" Assurance Statement.

- i. GHG emissions other than those stated under table "GHG Emission" are not assured.

Our engagement did not include an assessment of the adequacy or effectiveness of BPPL's strategy or management of GHG-related issues. During the assurance process, TUVI did not come across limitations to the scope of the agreed assurance engagement. No external stakeholders were interviewed as a part of this engagement. TUVI disclaims liability for decisions or consequences arising from this assurance statement or from inaccurate data, relying on the completeness and accuracy of information provided by BPPL. The responsibility for the authenticity of the data is confirmed by BPPL. Any reliance placed by any person or third party on disclosed KPI is entirely at their own risk. This assurance statement does not validate any environmental or social claims, nor is it intended to mislead or contribute to greenwashing.

Exclusions List

- i. The assurance is reasonable to the reported emission categories under Scope-1 and Scope 2 emissions. No Scope 3 emissions were verified during the assurance engagement, hence the same are excluded.
- ii. GHG emissions from wastewater treatment at the on-site sewage treatment plant (STP) have been excluded, as they are not considered material.

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, concentrating on verification efforts on the source of GHG emission under scope 1 and 2 of GHG emission. TUVI has verified the statements and claims made in the GHG spreadsheet and assessed the robustness of the underlying data management system, information flow, and controls. In doing so:

- i. Agreement on the assurance level, objectives, criteria, organizational scope, relevance, and materiality thresholds;
- ii. TUVI verified the GHG emission reported in GHG spreadsheet and assessed the robustness of the data management system, information flow, and controls;
- iii. TUVI examined and reviewed the documents, data, and other information made available by BPPL's GHG emission;
- iv. TUVI conducted interviews with key representatives including data owners and decision-makers of BPPL;
- v. TUVI performed risk-based, sample-based procedures using professional judgement to assess the processes for generating, gathering, and managing the quantitative data and qualitative information included in the GHG inventory spreadsheet for the reporting period;
- vi. Evaluation of the internal quality assurance procedures and results.

The scope of verification comprised of the assessment of reported data, GHG report, excel worksheets, data monitoring spreadsheet, and processes along with exhaustive interviews with members of management (persons responsible for data collection and processing) at BPPL. Data has been provided via the dedicated worksheets which were verified and found consistent with the BPPL submitted records. The below table shows the sources of GHG emission with the emission factor.

Source:

Activity	Unit	Value of emission factor	Source
Scope - 1: Direct GHG emissions			
Diesel	kg CO ₂ /litre	2.66155	DEFRA 2024 (Version 1.1)
Force Motor Vehicle - Large	kg CO ₂ /Km	0.20419	UNFCCC 2021 (Version 1.3)
Company Bus - Large	kg CO ₂ /Km	0.2717	UNFCCC 2021 (Version 1.3)
Omni Ambulance - Medium	kg CO ₂ /Km	0.2108	UNFCCC 2021 (Version 1.3)
Goods Transit - TATA canter - Medium	kg CO ₂ /Km	0.5893	UNFCCC 2021 (Version 1.3)
Mahindra Bolero - Medium	kg CO ₂ /Km	0.2108	UNFCCC 2021 (Version 1.3)
Refrigerant-R22	Kg CO ₂ /Kg	1760	DEFRA 2024 (Version 1.1)
Refrigerant-R407C	Kg CO ₂ /Kg	1624	DEFRA 2024 (Version 1.1)
CO2 Fire Extinguisher	Kg CO ₂ /Kg	1	DEFRA 2024 (Version 1.1)
Scope - 2: Indirect GHG emissions from imported energy			
Grid Electricity (Location-based)	kg CO ₂ /kWh	0.727	CEA Database version 20.0

Action Plan

The following are the opportunities for improvement reported to BPPL.

- BPPL may implement internal audits of GHG disclosure data for periodic verification of emissions.
- BPPL may consider monitoring and reporting direct GHG emissions from on-site sewage treatment plant (STP) operations, where applicable, to enhance completeness of Scope 1 emissions.
- STP Parameters Monitoring: Measurement is currently limited to STP outlet parameters. BPPL is encouraged to implement additional monitoring at the inlet of STP to improve the accuracy of GHG emission calculations for future reporting.
- BPPL may consider the use of country-specific emission factors for GHG quantification, where available, to enhance the accuracy, representativeness, and consistency of the GHG inventory with national circumstances.
- BPPL may consider using the latest grid electricity emission factor (Version 21) issued by Central Electricity Authority, aligned with the applicable reporting period, to enhance consistency and accuracy of Scope 2 GHG quantification.
- BPPL may consider aligning vehicle GHG quantification from a distance-based (km-based) approach to a fuel-based methodology, where feasible, to improve data accuracy and methodological robustness.
- BPPL may consider implementing QA/QC measures to improve the accuracy and reliability of GHG data.

Conclusions

The given assertion statement shall be read in conjunction with specific selected GHG source. During the verification nothing has come to our attention (except explicitly stated "Limitation and Assumption") that causes us to believe that the information subject to the reasonable assurance engagement is not prepared, w.r.t. GHG emission (scope 1 and 2) in accordance with agreed scope of work.

GHG Emission: BPPL has reported the following GHG emission for the reporting period,

Sr. No	Emission source	CY 2025 (tCO ₂ e)
A. Direct GHG Emissions		
1	Diesel - For Organization Owned Vehicle - Force motor vehicle - Large	6.16
2	Diesel - For Organization Owned Vehicle - Bus (5) - Large	31.98
3	Diesel - For Organization Owned Vehicle - Omni Ambulance - Medium	0.26
4	Goods Transit - TATA Canter - Medium (10-12 ton)	5.12
5	Mahindra Bolero-(2 to 2.5 Ton) - Medium	0.30
6	Diesel consumption - DG set	144.07
7	Diesel consumption - Fire Hydrant Pump	0.40
8	Diesel consumption - Forklift	5.00
9	Refrigerant-R22	13.20
10	Refrigerant-R407C	6.50
11	CO2 Fire Extinguisher	0.04
Total direct emissions (A) (rounded up value)		213.0
B. Energy Indirect GHG Emissions		
1	Grid Electricity	1571.15
Total indirect emissions (B) (rounded up value)		1571.2

The above results are reasonable to the reported emission categories. Other emission sources are not part of Assurance. Please refer section "Exclusions List" of this assurance statement to understand the exclusion GHG categories.

TUVI did not perform any assurance of procedures on the prospective information, such as targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. This assurance statement has been prepared in accordance with the terms of our engagement. In accordance to agreed scope of work, the below principles were adhered.

a. Independence

TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. It is confirmed that the Assurance Team is selected to avoid situations of self-interest, self-review, advocacy, and familiarity. The Assessment Team was safeguarded from any type of intimidation.

b. Quality control

The Assurance Team complies with the Code of Ethics for Professional Accountants issued by the IESBA, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In accordance with International Standard on Quality Control, TUVI 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.

In the context of GHG reporting the following contemporary principles has been observed:

- I. **Relevance:** BPPL has also identified the significant GHG emission under scope-1 and 2. The GHG inventory appropriately reflect the GHG emissions and removals of the organization and serve the decision-making needs of the intended users.
- II. **Completeness:** BPPL has included all GHG types required by ISO 14064-1 (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃) that are relevant to its activities. The major GHG is CO₂ and refrigerants are converted into the equivalent GHG emissions by application of the GWP.
- III. **Consistency:** BPPL maintain consistency in the application of methodologies, calculation approaches, and organizational and operational boundaries across reporting year. As the plant operates from a defined site, the boundary conditions remain unchanged unless there is a significant operational change. For the current reporting year, BPPL has applied emission factors primarily sourced from CEA Database Version 20, along with selected international references such as DEFRA 2024 and UNFCCC 2021, based on availability and regional relevance. More recent national references, including CEA CO₂ Database Version 21, and other recognized frameworks such as IPCC or the India GHG Programme, have not been applied. The basis for emission factor selection has been documented to support continuity and comparability of the calendar year 2025 GHG performance.
- IV. **Accuracy:** BPPL applies the precise data and methods to calculate GHG emissions and removals to the extent practically possible. BPPL relies majorly on the billed data to derive its GHG inventory. BPPL's ensures that the results are neither systematically over- nor under-estimated and that decisions based on the data are reliable.
- V. **Transparency:** Through the GHG disclosure, BPPL provides sufficient and clear information to allow intended users to comprehend the basis of quantification and reporting, methods, data sources, and assumptions used and the limitations and uncertainties involved.

TUV's Competence and Independence

TUVI is an independent, neutral, third-party providing carbon services, with qualified environmental and Greenhouse gas (GHG) verifier. TUVI states its independence and impartiality with regard to this assurance engagement. In the reporting year, TUVI did not work with BPPL on any engagement that could compromise the independence or impartiality of our findings, conclusions. TUVI was not involved in the preparation of any statements or data included in the spreadsheet/ report, with the exception of this Assurance Statement. TUVI maintains complete impartiality towards any people interviewed during the assurance engagement. The sole responsibility for the preparation and content of the GHG spreadsheet lies with BPPL. TUVI did not interact with BPPL or its stakeholders in any prior engagements which could impair the impartiality of the results and recommendations made in this statement.