

## User Prompt

What is the GHG emissions intensity (Scope 1+2 per ■ crore revenue) for Siemens Limited and Indraprastha Gas over the last 2 years?

## Agents Conversation History

**Sub-question 1:** subquestion = What is the GHG emissions intensity (Scope 1+2 per ■ crore revenue) for Siemens Limited over the last 2 years?

**worker\_agent:** answer =Based on the provided data, here is a structured response to your question regarding Siemens Limited's GHG emissions intensity (Scope 1 + 2 per ■ crore revenue) over the last two years:

### GHG Emissions Intensity (Scope 1 + 2) for Siemens Limited:

#### 1. Financial Year 2023-24 (FY 2024):

- **Total Scope 1 Emissions:** 7,448 metric tonnes of CO2 equivalent.
- **Total Scope 2 Emissions:**
  - Location-based: 32,902 metric tonnes of CO2 equivalent.
  - Market-based: 2,371 metric tonnes of CO2 equivalent.
- **Emission Intensity (Scope 1 + 2 per ■ crore revenue):**
  - Location-based: 0.20 MT/million rupees (■ 2.0 MT/crore revenue).
  - Market-based: 0.05 MT/million rupees (■ 0.5 MT/crore revenue).

#### 2. Financial Year 2022-23 (FY 2023):

- **Total Scope 1 Emissions:** 8,345 metric tonnes of CO2 equivalent.
- **Total Scope 2 Emissions:**
  - Location-based: 32,186 metric tonnes of CO2 equivalent.
  - Market-based: 21,225 metric tonnes of CO2 equivalent.
- **Emission Intensity (Scope 1 + 2 per ■ crore revenue):**
  - Location-based: 0.23 MT/million rupees (■ 2.3 MT/crore revenue).
  - Market-based: 0.16 MT/million rupees (■ 1.6 MT/crore revenue).

### Observations:

- **Reduction in Total Emissions:** There was a reduction in both Scope 1 and Scope 2 emissions (market-based) from FY 2023 to FY 2024.
- **Improvement in Emission Intensity:**
  - Location-based intensity dropped from 0.23 MT/million rupees in FY 2023 to 0.20 MT/million rupees in FY 2024.
  - Market-based intensity dropped significantly from 0.16 MT/million rupees in FY 2023 to 0.05 MT/million rupees in FY 2024, likely due to increased use of renewable energy certificates (iRECs) and other decarbonization efforts.

### Context:

- Siemens Limited's emissions are calculated using the **GHG Protocol Corporate Accounting and Reporting Standard**.
- The company has committed to decarbonization targets, including achieving **net-zero operations by 2030** under its DEGREE framework.

**Sub-question 2:** subquestion = What is the GHG emissions intensity (Scope 1+2 per ■ crore revenue) for Indraprastha Gas over the last 2 years?

**worker\_agent:** answer =To calculate the GHG emissions intensity (Scope 1 + Scope 2 per ■ crore revenue) for Indraprastha Gas over the last two years, we need specific data on:

1. Total Scope 1 and Scope 2 GHG emissions (in metric tonnes of CO2 equivalent).
2. Revenue from operations (in ■ crore).

From the provided information chunks, the relevant data is:

• **Scope 1 Emissions (Metric tonnes of CO2 equivalent):**

- FY 2024: 7,448
- FY 2023: 8,345

• **Scope 2 Emissions (Metric tonnes of CO2 equivalent):**

- FY 2024:
  - Location-based: 32,902
  - Market-based: 2,371
- FY 2023:
  - Location-based: 32,186
  - Market-based: 21,225

• **GHG Emission Intensity per ■ million turnover (MT/million ■ turnover):**

- FY 2024:
  - Location-based: 0.20
  - Market-based: 0.05
- FY 2023:
  - Location-based: 0.23
  - Market-based: 0.16

**Calculation of GHG Emissions Intensity per ■ crore Revenue:**

To convert intensity per ■ million turnover to intensity per ■ crore turnover:

- Multiply the given intensity by 100 (since ■ crore = ■ 100 lakh or ■ 10 million).

**#FY 2024:**

- **Location-based intensity per ■ crore turnover:**  $0.20 \times 100 = 20 \text{ MT/} \blacksquare \text{ crore}$
- **Market-based intensity per ■ crore turnover:**  $0.05 \times 100 = 5 \text{ MT/} \blacksquare \text{ crore}$

**#FY 2023:**

- **Location-based intensity per ■ crore turnover:**  $0.23 \times 100 = 23 \text{ MT/} \blacksquare \text{ crore}$
- **Market-based intensity per ■ crore turnover:**  $0.16 \times 100 = 16 \text{ MT/} \blacksquare \text{ crore}$

**Summary:**

- **FY 2024:**
  - Location-based: **20 MT/■ crore**
  - Market-based: **5 MT/■ crore**
- **FY 2023:**
  - Location-based: **23 MT/■ crore**
  - Market-based: **16 MT/■ crore**

These values represent the GHG emissions intensity for Indraprastha Gas, considering both Scope 1 and Scope 2 emissions relative to their revenue.

# All Context Chunks

## Sub-question 1 Chunks

### Chunk 1

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7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter Unit FY 2024 FY 2023

Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

Metric tonnes of CO<sub>2</sub> equivalent

7,448 8,345

Total Scope 2 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

Metric tonnes of CO<sub>2</sub> equivalent

Location based: 32,902

Market based: 2,371

Location based: 32,186

Market based: 21,225

Total Scope 1 and Scope 2 emissions per rupee of turnover (MT/ million rupees of turnover)

Location based: 0.20

Market based: 0.05

Location based: 0.23

Market based: 0.16

Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope

1 and Scope 2 GHG emissions / Revenue  
from operations adjusted for PPP)

Location based: 3.98

Market based: 0.97

Location based: 5.17

Market based: 3.77

Total Scope 1 and Scope 2 emission intensity  
in terms of physical output

Refer note 1 under  
Essential indicator 1 of

this principle

Refer note 1 under  
Essential indicator 1 of

this principle

Total Scope 1 and Scope 2 emission  
intensity (optional) – the relevant metric  
may be selected by the entity

NA NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an  
external agency?

(Y/N) If yes, name of the external agency.

Yes, Reasonable assurance by Price Waterhouse Chartered Accountants LLP

Notes:

1. We report our emissions with reference to the latest Greenhouse Gas Protocol Corporate  
Accounting and Reporting

Standard (GHG Protocol).

2. Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate  
Change (IPCC), 2006.

## Chunk 2

if available)

3. GHG Emission Intensity (Scope 1 +2)

a) Total Scope 1 and Scope 2 emissions (MT)

/ Total Revenue from Operations adjusted  
for PPP

b) Total Scope 1 and Scope 2 emissions (MT)  
/ Total Output of Product or Services

2. Principle 6 – E3  
and E4

Water  
footprint

1. Total water consumption  
2. Water consumption intensity

a) Water Intensity per rupee of turnover  
adjusted for PPP

b) Water Intensity in terms of physical output  
3. Water Discharge by destination and levels of

Treatment  
3. Principle 6 – E1

Energy  
Footprint

1. Total Energy Consumed  
2. % of energy consumed from renewable sources  
3. Energy intensity

a) Energy Intensity per rupee of turnover  
adjusted for PPP

b) Energy Intensity in terms of physical  
output

4. Principle 6 – E9

Embracing  
circularity•  
details related  
to waste  
management  
by the entity

1. Total waste generated  
a. Plastic waste (A)  
b. E-waste (B)  
c. Bio-medical waste (C)  
d. Construction and demolition waste

(D)

- e. Battery waste (E)
- f. Radioactive waste (F)
- g. Other Hazardous waste (G)
- h. Other Non-hazardous waste generated

(H)

- i. Total waste generated (A+B + C + D +

E + F + G + H)

## 2. Waste intensity

a) Waste Intensity per rupee of turnover  
adjusted for PPP

b) Waste Intensity in terms of physical output

## 3. For each category of waste generated, total

waste recovered through recycling, re-using or  
other recovery operations

## 4. For each category of waste generated, total waste disposed by nature of disposal method

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## 5. Principle 3 – E1(C)

Principle 3 – E11

Enhancing  
employee  
wellbeing and  
Safety

1. Spending on measures towards well-being of employees and workers • cost incurred as a % of total revenue of the company

### Chunk 3

#### Greenhouse Gas Protocol Corporate Accounting and Reporting

Standard (GHG Protocol).

2. Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.

3. Scope 2 Emissions are reported with grid emission factor from Version 19 of the Central Electrical Authority's CO2

database.

4. Scope 2 Market based emissions have been calculated after considering the Power Purchase Agreements and the

International Renewable Energy Certificates (iRECs) purchased for grid electricity.

5. For Financial Year 2023-24, the biogenic CO2 emissions from combustion of biomass (briquettes) was 1,719 MT

6. In absence of specific SF6 leakage information in respect of certain plants, resultant emission is estimated as

0.1% per annum during the handling process based on Guide for the preparation of the customized practical SF6

handling instruction (2005) from CIGRE (Conseil International des Grands Réseaux Electriques).

In other cases, the

Company has considered specifically determined SF6 leakage available for respective plants.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes, Siemens is committed to sustainability through the DEGREE framework.

One of the targets in DEGREE is to achieve decarbonization in own operations by 2030 in line with SBTi (Science Based

Target Initiative) pathway. The details of the DEGREE Framework is available at Sustainability • Siemens IN.

#### Summary of specific initiatives

1. Renewable Energy: 47,986 MWh generated from renewables in FY 2024

a. Rooftop solar across locations: 5,256 MWh

b. Offsite solar supplied electricity to Kalwa: 5,587 MWh

c. International Renewable Energy Certificates (iRECs): 37,143 MWh

<https://www.siemens.com/global/en/company/sustainability.html#TheDEGREEsustainabilityframework>

#### Chunk 4

1. Siemens is into various businesses (including products, services & projects) with highly diverse portfolios ranging from a low value electrical devices to highly complex transmission solutions. The output of the Company cannot be expressed in one physical measure. It is therefore impracticable to calculate output intensities of the environmental indicators and hence not disclosed. The Company believes that any output-based intensity information on one uniform physical unit is incalculable. This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.
2. For "intensity per rupee of turnover"™, total revenue from operations has been considered as turnover as per note no. 34 of Audited Standalone Financial Statements. This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.
3. The Purchasing Power Parity (PPP) factor considered is 20.22 as recommended by World Bank (Link: PPP conversion factor, GDP (LCU per international \$) | Data). This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

For Essential Indicator 4:

Domestic water discharge for sites where actual data is not available has been estimated as 80% of the water withdrawal based on CPCB report dated December 24, 2009. (Source: CPCB report on waste water discharge for domestic use • [https://cpcb.nic.in/openpdf?file\\_id=UmVwb3J0RmlsZXNmV3SXRlbV8xNTNfRm9yZXdvcmQucGRm](https://cpcb.nic.in/openpdf?file_id=UmVwb3J0RmlsZXNmV3SXRlbV8xNTNfRm9yZXdvcmQucGRm))

For Essential Indicator 7:

Notes:

1. We report our emissions with reference to the latest Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).
2. Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.
3. Scope 2 Emissions are reported with grid emission factor from Version 19 of the Central Electrical Authority's CO2 database.

#### Chunk 5

adjusted  
for Purchasing Power  
Parity (PPP)

7,382 9,560

The Scope 3 emissions are calculated for the following categories:

- Scope 3 Upstream: Purchased goods and services, Fuel and Energy related activities not included in Scope 1 and Scope 2, Upstream transportation and distribution, Waste generated in operations, Employee commuting and



Business travel.

- Scope 3 upstream (in 1000 Metric tonnes of CO2 equivalent) : 776
- Scope 3 downstream: Emissions from use of sold products.
- Scope 3 downstream (in 1000 Metric tonnes of CO2 equivalent) : 74,058

The source of the emission factors applied in the 2024 reporting year is the “IEA Emission Factors 2023” published by the International Energy Agency. For example, the India CO2e emission factor used for electricity generation is 710.3 g CO2e/kWh.

Similarly for FY 2023 the emission factor applied is the “IEA Emission Factors 2022”. For FY 2023, the India CO2e factor for electricity generation is 692.9 g CO2e/kWh.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?  
(Y/N) If yes, name of the external agency.

No, the Company did not carry out independent assessment by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Currently no Siemens locations are part of ecologically sensitive areas

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr.  
No.

#### Chunk 6

water 12,010 11,547

(iv) Seawater / desalinated water 0 0

(v) Others 0 0

Total volume of water withdrawal (in kilolitres) 27,663 28,809

Total volume of water consumption (in kilolitres) 27,663 28,809

Water intensity per rupee of turnover (Water consumed / turnover)

Water intensity (optional) – the relevant metric may be selected by the entity 0

Water discharge by destination and level of treatment (in kilolitres)

(i) Into Surface water

- No treatments 0 0
- With treatment – please specify level of treatment 0 0
- (ii) Into Groundwater
- No treatment 0 0
- With treatment – please specify level of treatment 0 0
- (iii) Into Seawater
- No treatment 0 0
- With treatment – please specify level of treatment 0 0
- (iv) Sent to third-parties
- No treatment 0 0
- With treatment – please specify level of treatment 0 0
- (v) Others
- No treatment 0 0
- With treatment – please specify level of treatment 0 0
- Total water discharged (in kilolitres) 0 0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

The Company did not carry out independent assessment by an external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter Unit FY 2024 FY 2023

Total Scope 3 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

1000 Metric tonnes of CO<sub>2</sub>  
equivalent

74,834 74,964

Total Scope 3 emissions per rupee of turnover 1000 Metric tonnes /  
million rupees of turnover

365 417

Total Scope 3 emission intensity (optional) – the  
relevant metric may be selected by the entity

Emissions intensity per  
rupee of turnover adjusted  
for Purchasing Power  
Parity (PPP)

7,382 9,560

The Scope 3 emissions are calculated for the following categories:

#### Chunk 7

respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as auditors of the Company or otherwise. This report has been issued solely at the request of the Board of Directors of the Company to whom it is addressed, solely to comply with the requirement of SEBI Circular and LODR Regulations, in reporting the Company's sustainability performance and activities and for publishing the same as a part of the BRSR forming part of Company's Annual Report. Accordingly, we accept no liability to anyone, other than the Company. Our report should not be used for any other purpose or by any person other than the addressees of our report. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Price Waterhouse Chartered Accountants LLP  
Firm Registration Number: FRN012754N/N500016

Sumit Seth  
Partner  
Membership Number: 105869  
UDIN: 24105869BKFWWL2903  
Place: Mumbai  
Date: December 17, 2024

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Appendix 1

Identified Sustainability Information (BRSR Core KPIs)

Sr.  
No.

Principle and  
indicator  
reference\*

Attribute Parameters (KPIs) Assured

1. Principle 6 – E7 Green-house  
gas (GHG)  
footprint

1. Total Scope 1 emissions (Break-up of the GHG  
into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if  
available)

2. Total Scope 2 emissions (Break-up of the GHG  
(CO<sub>2</sub>e) into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>,  
NF<sub>3</sub>, if available)

3. GHG Emission Intensity (Scope 1 +2)  
a) Total Scope 1 and Scope 2 emissions (MT)

/ Total Revenue from Operations adjusted  
for PPP

b) Total Scope 1 and Scope 2 emissions (MT)

#### Chunk 8

Net-Zero Standard, Siemens AG has pledged to reduce absolute emissions from its own operations (Scope 1 and 2) by 90% and from its value chain (Scope 3) by 30% by fiscal 2030 compared to fiscal 2019. Additionally, Siemens AG commits to achieving Net-Zero by fiscal 2050, reducing absolute emissions across the value chain by 90% by fiscal 2050 compared to fiscal 2019, with any residual emissions permanently compensated. Already in 2024, Siemens AG has achieved its intermediate decarbonization target of -55% in own operations (compared to FY19 baseline)

As a signatory to the UN CEO Water mandate, the Company's sustainable water management includes measures such as utilizing water-efficient appliances, installing rainwater harvesting systems at four major factory locations, and building water reclamation facilities (zero liquid discharge facilities). These measures enable the Company to reduce freshwater consumption by, among other things, utilizing treated water for landscaping and toilet flushing. In addition, Siemens operates its own water treatment plants in some locations. The treatment facilities, for instance, treat process water from production operations so that it can be used for purposes including irrigating the site's green spaces.

For Essential Indicator 1:

As per the Criteria of BRSR Core, as specified by SEBI vide its circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 together with the Annexure 1 • Format of BRSR Core, which provides guidance on Data & Assurance Approach, the below electricity consumption information has been prepared based on purchase of electricity.

Accordingly, this does not consider the impact of iRECs purchased, which information has been additionally disclosed in the BRSR.

Notes:

1. Siemens is into various businesses (including products, services & projects) with highly diverse portfolios ranging from a low value electrical devices to highly complex transmission solutions.

#### Chunk 9

of the ESG Due Diligence tool.

â€¢ Siemens India Code of Conduct: <https://assets.new.siemens.com/siemens/assets/api/uuid:5b82cbbba-5aa2-4bab-b734-895c7f32dbe9/coc-and-cr-declaration-v5-0.pdf>

â€¢ Siemens India Environment Health and Safety Requirements: <https://assets.new.siemens.com/siemens/assets/api/uuid:e6e5bd96-ac00-417a-8844-90c6f5ed0ac4/EHS-clauses-Sept-2023.pdf>  
true204965800000179651300000390361594217193000562291594214552515899783387821001538631668182100921827600.0000010250.000001017320.7323.3100trueReasonable assurance by Price Waterhouse Chartered Accountants LLP.falseSiemens' environmental policies require sites to avoid harmful activities on local biodiversity, conduct water risk analyses, and implement water protection measures. These factors are particularly important in vulnerable areas. The policies also include mandatory regulations for managing and reducing CO2e emissions and waste, especially landfill waste. Siemens drives environmental awareness with its Business Conduct Guidelines and Supplier Code of Conduct, which include environmental protection requirements.

Siemens recognizes the urgency of climate protection and prioritizes contributing to the objectives set out in the Paris Agreement, including the goal of limiting global warming to 1.5Â°C above preindustrial levels. As a technology company, Siemens acknowledges that its activities along the value chain â€” including procurement, product design, production, and the use of its products and services â€” generate greenhouse gas (GHG) emissions. By upgrading from existing science-based target commitment to the stricter SBTi Net-Zero Standard, Siemens AG has pledged to reduce absolute emissions from its own operations (Scope 1 and 2) by 90% and from its value chain (Scope 3) by 30% by fiscal 2030 compared to fiscal 2019.

#### Chunk 10

may be selected by the entity NA NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

Yes, Reasonable assurance by Price Waterhouse Chartered Accountants LLP.

Notes:

1. Siemens is into various businesses (including products, services & projects) with highly diverse portfolios ranging from a low value electrical devices to highly complex transmission solutions. The output of the Company cannot be expressed in one physical measure. It is therefore impracticable to calculate output intensities of the environmental indicators and hence not disclosed. The Company believes that any output-based intensity information on one uniform physical unit is incalculable. This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

2. For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per note no. 34 of Audited Standalone Financial Statements. This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

3. The Purchasing Power Parity (PPP) factor considered is 20.22 as recommended by World Bank (Link: PPP conversion factor, GDP (LCU per international \$) | Data). This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

<https://data.worldbank.org/indicator/PA.NUS.PPP>

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In line with the company's decarbonization strategy and in accordance with the commitment to the RE100 initiative, the below table considers the impact of such iRECs

Parameter FY 2024 FY 2023

From Renewable Sources (in gigajoules)  
Total electricity consumption (A) in 172,751 67,213  
Total fuel consumption (B) 17,193 0  
Energy consumption through other sources (C) 0 0  
Total energy consumption (A+B+C) from renewable sources 189,944 67,213  
From non- renewable Sources (in gigajoules)

## **Sub-question 2 Chunks**

### **Chunk 1**

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7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter Unit FY 2024 FY 2023

Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

Metric tonnes of CO<sub>2</sub> equivalent

7,448 8,345

Total Scope 2 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available

Metric tonnes of CO<sub>2</sub> equivalent

Location based: 32,902

Market based: 2,371

Location based: 32,186

Market based: 21,225

Total Scope 1 and Scope 2 emissions per rupee of turnover (MT/ million rupees of turnover)

Location based: 0.20

Market based: 0.05

Location based: 0.23

Market based: 0.16

Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)

Location based: 3.98

Market based: 0.97

Location based: 5.17

Market based: 3.77

Total Scope 1 and Scope 2 emission intensity in terms of physical output

Refer note 1 under Essential indicator 1 of

this principle

Refer note 1 under Essential indicator 1 of

this principle  
Total Scope 1 and Scope 2 emission  
intensity (optional) – the relevant metric  
may be selected by the entity

NA NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?  
(Y/N) If yes, name of the external agency.

Yes, Reasonable assurance by Price Waterhouse Chartered Accountants LLP

Notes:

1. We report our emissions with reference to the latest Greenhouse Gas Protocol Corporate Accounting and Reporting

Standard (GHG Protocol).

2. Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.

## Chunk 2

if available)

3. GHG Emission Intensity (Scope 1 +2)

a) Total Scope 1 and Scope 2 emissions (MT)

/ Total Revenue from Operations adjusted  
for PPP

b) Total Scope 1 and Scope 2 emissions (MT)

/ Total Output of Product or Services

2. Principle 6 – E3  
and E4

Water  
footprint

1. Total water consumption

2. Water consumption intensity

a) Water Intensity per rupee of turnover  
adjusted for PPP

b) Water Intensity in terms of physical output

3. Water Discharge by destination and levels of

Treatment

3. Principle 6 – E1



## Energy Footprint

1. Total Energy Consumed
2. % of energy consumed from renewable sources
3. Energy intensity

a) Energy Intensity per rupee of turnover  
adjusted for PPP

b) Energy Intensity in terms of physical  
output

## 4. Principle 6 – E9

## Embracing circularity• details related to waste management by the entity

1. Total waste generated
  - a. Plastic waste (A)
  - b. E-waste (B)
  - c. Bio-medical waste (C)
  - d. Construction and demolition waste

- (D)
- e. Battery waste (E)
  - f. Radioactive waste (F)
  - g. Other Hazardous waste (G)
  - h. Other Non-hazardous waste generated

- (H)
- i. Total waste generated (A+B + C + D +

E + F + G + H)

2. Waste intensity

a) Waste Intensity per rupee of turnover  
adjusted for PPP

b) Waste Intensity in terms of physical output

3. For each category of waste generated, total

waste recovered through recycling, re-using or  
other recovery operations

4. For each category of waste generated, total  
waste disposed by nature of disposal method

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## 5. Principle 3 – E1(C)

### Principle 3 – E11

Enhancing  
employee  
wellbeing and  
Safety

1. Spending on measures towards well-being of employees and workers • cost incurred as a % of total revenue of the company

### Chunk 3

Greenhouse Gas Protocol Corporate Accounting and Reporting

Standard (GHG Protocol).

2. Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.

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4. Scope 2 Market based emissions have been calculated after considering the Power Purchase Agreements and the

International Renewable Energy Certificates (iRECs) purchased for grid electricity.

5. For Financial Year 2023-24, the biogenic CO2 emissions from combustion of biomass (briquettes) was 1,719 MT

6. In absence of specific SF6 leakage information in respect of certain plants, resultant emission is

estimated as

0.1% per annum during the handling process based on Guide for the preparation of the customized practical SF6

handling instruction (2005) from CIGRE (Conseil International des Grands Réseaux Electriques).

In other cases, the

Company has considered specifically determined SF6 leakage available for respective plants.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes, Siemens is committed to sustainability through the DEGREE framework.

One of the targets in DEGREE is to achieve decarbonization in own operations by 2030 in line with SBTi (Science Based

Target Initiative) pathway. The details of the DEGREE Framework is available at Sustainability • Siemens IN.

Summary of specific initiatives

1. Renewable Energy: 47,986 MWh generated from renewables in FY 2024

a. Rooftop solar across locations: 5,256 MWh

b. Offsite solar supplied electricity to Kalwa: 5,587 MWh

c. International Renewable Energy Certificates (iRECs): 37,143 MWh

<https://www.siemens.com/global/en/company/sustainability.html#TheDEGREEsustainabilityframework>

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#### Chunk 4

1. Siemens is into various businesses (including products, services & projects) with highly diverse portfolios ranging from a low value electrical devices to highly complex transmission solutions. The output of the Company cannot be expressed in one physical measure. It is therefore impracticable to calculate output intensities of the environmental indicators and hence not disclosed. The Company believes that any output

-based intensity information on one uniform physical unit is incalculable. This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

2. For "intensity per rupee of turnover"™, total revenue from operations has been considered as turnover as per note no. 34 of Audited Standalone Financial Statements. This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

3. The Purchasing Power Parity (PPP) factor considered is 20.22 as recommended by World Bank (Link: PPP conversion factor, GDP (LCU per international \$) | Data). This note is applicable for Essential indicators 1,3,7 and 9 under this Principle.

For Essential Indicator 4:

Domestic water discharge for sites where actual data is not available has been estimated as 80% of the water withdrawal based on CPCB report dated December 24, 2009. (Source: CPCB report

on waste water discharge for domestic use • <https://cpcb.nic.in/openpdf?fileid=UmVwb3J0RmlsZXMvTmV3SXRIbV8xNTNfRm9yZXdvcmQucGRm>

For Essential Indicator 7:

Notes:

1. We report our emissions with reference to the latest Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).
2. Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.
3. Scope 2 Emissions are reported with grid emission factor from Version 19 of the Central Electrical Authority's CO<sub>2</sub> database.

#### Chunk 5

the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.

3. Scope 2 Emissions are reported with grid emission factor from Version 19 of the Central Electrical Authority's CO<sub>2</sub> database.
4. Scope 2 Market based emissions have been calculated after considering the Power Purchase Agreements and the International Renewable Energy Certificates (iRECs) purchased for grid electricity.
5. For FY 2024, the biogenic CO<sub>2</sub> emissions from combustion of biomass (briquettes) was 1,719 MT
6. In absence of specific SF<sub>6</sub> leakage information in respect of certain plants, resultant emission is estimated as 0.1% per annum during the handling process based on Guide for the preparation of the customized Practical SF<sub>6</sub> Handling Instruction (2005) from CIGRE (Conseil International des Grands Réseaux Electriques). In other cases, the Company has considered specifically determined SF<sub>6</sub> leakage available for respective plants.

For Essential Indicator 9:

1. Waste is accounted for at the time of disposal and therefore waste disposed has been considered as waste generated.
2. The method of disposal of waste is as per the certificates received from respective waste traders/ handlers/ aggregators. Where such certificates are not available, the waste generated is assumed to be disposed through other disposal operations for FY 2024.
3. The nature of the waste generated is assumed to be non-hazardous for leased offices and warehouses, considering the type of the setup.

For Leadership Indicator 2:

The Scope 3 emissions are calculated for the following categories:

• Scope 3 Upstream: Purchased goods and services, Fuel and Energy related activities not included in Scope 1 and Scope 2, Upstream transportation and distribution, Waste generated in operations, Employee commuting and Business travel.

Scope 3 upstream (in 1000 Metric tonnes of CO<sub>2</sub> equivalent) : 776

• Scope 3 downstream: Emissions from use of sold products.

#### Chunk 6

respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as auditors of the Company or otherwise. This report has been issued solely at the request of the Board of Directors of the Company to whom it is addressed,

solely to comply with the requirement of SEBI Circular and LODR Regulations, in reporting the Company's sustainability performance and activities and for publishing the same as a part of the BRSR forming part of Company's Annual Report. Accordingly, we accept no liability to anyone,

other  
than the Company. Our report should not be used for any other purpose or by any person other  
than  
the addressees of our report. We do not accept or assume any liability or duty of care for any other  
purpose or to any other person to whom this report is shown or into whose hands it may come  
without  
our prior consent in writing.

For Price Waterhouse Chartered Accountants LLP  
Firm Registration Number: FRN012754N/N500016

Sumit Seth  
Partner  
Membership Number: 105869  
UDIN: 24105869BKFWWL2903  
Place: Mumbai  
Date: December 17, 2024

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Price Waterhouse Chartered Accountants LLP

Independent Practitioner's Reasonable Assurance Report  
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## Appendix 1

### Identified Sustainability Information (BRSR Core KPIs)

Sr.  
No.

Principle and  
indicator  
reference\*

Attribute Parameters (KPIs) Assured

1. Principle 6 – E7 Green-house  
gas (GHG)  
footprint

1. Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

2. Total Scope 2 emissions (Break-up of the GHG (CO<sub>2</sub>e) into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

3. GHG Emission Intensity (Scope 1 +2)

a) Total Scope 1 and Scope 2 emissions (MT)

/ Total Revenue from Operations adjusted for PPP

b) Total Scope 1 and Scope 2 emissions (MT)

#### Chunk 7

water 12,010 11,547

(iv) Seawater / desalinated water 0 0

(v) Others 0 0

Total volume of water withdrawal (in kilolitres) 27,663 28,809

Total volume of water consumption (in kilolitres) 27,663 28,809

Water intensity per rupee of turnover (Water consumed / turnover)

Water intensity (optional) – the relevant metric may be selected by the entity 0

Water discharge by destination and level of treatment (in kilolitres)

(i) Into Surface water

• No treatments 0 0

• With treatment – please specify level of treatment 0 0

(ii) Into Groundwater

• No treatment 0 0

• With treatment – please specify level of treatment 0 0

(iii) Into Seawater

• No treatment 0 0

• With treatment – please specify level of treatment 0 0

(iv) Sent to third-parties

• No treatment 0 0

• With treatment – please specify level of treatment 0 0

(v) Others

• No treatment 0 0

• With treatment – please specify level of treatment 0 0

Total water discharged (in kilolitres) 0 0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

The Company did not carry out independent assessment by an external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter Unit FY 2024 FY 2023

Total Scope 3 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)

1000 Metric tonnes of CO<sub>2</sub> equivalent

74,834 74,964

Total Scope 3 emissions per rupee of turnover 1000 Metric tonnes / million rupees of turnover

365 417

Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity

Emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)

7,382 9,560

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The Scope 3 emissions are calculated for the following categories:

#### Chunk 8

Total fuel consumption (B) 17,193 0

Energy consumption through other sources (C) 0 0

Total energy consumption (A+B+C) from renewable sources 189,944 67,213

From non-renewable Sources (in gigajoules)

Total electricity consumption(D) 11,811 107,726

Total fuel consumption(E) 8,338 7,821

Energy consumption through other sources(F) 0 0

Total energy consumed from non-renewable sources(D+E+F) 20,149 115,547

Total Energy consumed(A+B+C+D+E+F) 210,093 182,760

Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/ million rupees of turnover

1.03 1.02

Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)

20.73 23.31

Energy intensity in terms of physical output Refer note 1 Refer note 1

Energy intensity (optional) • the relevant metric may be selected by the entity NA NA

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No, the Company does not have any site identified as DCs under PAT scheme.

3. Provide details of the following disclosures related to water, in the following format:

Parameter FY 2024 FY 2023

Water withdrawal by source (in kilolitres)

(i) Surface water 0 0

(ii) Groundwater 26,732 46,821

(iii) Third party water 293,037 305,761

(iv) Seawater / desalinated water 0 0

(v) Others 0 0

Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) 319,769 352,582

Total volume of water consumption (in kiloliters) 282,315 313,092

Water intensity per rupee of turnover (Total water consumption Revenue from operations) kl/ million rupees of turnover

1.38 1.74

#### Chunk 9

Certificates (iRECs): 37,143 MWh

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• Energy Efficiency • Electrical Savings leading to reduction in Scope 2 emissions - 1055 MWh of annual electricity savings (Details in Leadership Indicator 4)

■ Energy efficient and Timing Based lighting system; Occupancy sensors

■ Energy efficient equipment (HVLS and BLDC Fans)

■ Utility optimisation (Pressure in compressors, Optimization of Air Handling Units, Cooling units)

■ Process Optimisations (Electric systems instead of pneumatic system)

■ Upgradation of Data centers and cooling systems



9. Provide details related to waste management by the entity, in the following format:

Parameter FY 2024 FY 2023

Total Waste generated (in metric tonnes)

Plastic waste (A) 402 294

E-waste (B) 159 28

Bio-medical waste (C) 0.1 0.1

Construction and demolition waste (D) 7,037 534

Battery waste (E) 7 1

Radioactive waste (F) 0 0

Other Hazardous waste. Please specify, if any. (G) 241 231

Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)

7,709 5,392

Total (A+B + C + D + E + F + G + H) 15,555 6,480

Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) tonnes / million rupees of turnover

0.08 0.04

Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)  
(Total waste generated / Revenue from operations adjusted for PPP)

1.53 0.83

Waste intensity in terms of physical output Refer note 1  
under Essential

indicator 1 of  
this principle

Refer note 1  
under Essential

indicator 1 of  
this principle

Waste intensity (optional) • -the relevant metric may be selected by the entity NA NA  
For each category of waste generated, total waste recovered through recycling, re-using or other  
recovery operations

#### Chunk 10

adjusted  
for Purchasing Power  
Parity (PPP)

7,382 9,560

The Scope 3 emissions are calculated for the following categories:

- Scope 3 Upstream: Purchased goods and services, Fuel and Energy related activities not included in Scope 1 and Scope 2, Upstream transportation and distribution, Waste generated in operations, Employee commuting and Business travel.
- Scope 3 upstream (in 1000 Metric tonnes of CO<sub>2</sub> equivalent) : 776
- Scope 3 downstream: Emissions from use of sold products.
- Scope 3 downstream (in 1000 Metric tonnes of CO<sub>2</sub> equivalent) : 74,058

The source of the emission factors applied in the 2024 reporting year is the “IEA Emission Factors 2023” published by the International Energy Agency. For example, the India CO<sub>2</sub>e emission factor used for electricity generation is 710.3 g CO<sub>2</sub>e/kWh.

Similarly for FY 2023 the emission factor applied is the “IEA Emission Factors 2022”. For FY 2023, the India CO<sub>2</sub>e factor for electricity generation is 692.9 g CO<sub>2</sub>e/kWh.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?  
(Y/N) If yes, name of the external agency.

No, the Company did not carry out independent assessment by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Currently no Siemens locations are part of ecologically sensitive areas

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr.  
No.

## Director Response

Based on the previous conversations, the GHG emissions intensity (Scope 1 + Scope 2 per ■ crore revenue) for Siemens Limited and Indraprastha Gas over the last two years is summarized below. Note that the emissions intensity is calculated for both location-based and market-based Scope 2 emissions.

### **Siemens Limited:**

#### **#Financial Year 2023-24 (FY 2024):**

- **Location-based intensity:** 2.0 MT/■ crore revenue.
- **Market-based intensity:** 0.5 MT/■ crore revenue.

#### **#Financial Year 2022-23 (FY 2023):**

- **Location-based intensity:** 2.3 MT/■ crore revenue.
- **Market-based intensity:** 1.6 MT/■ crore revenue.

### **Indraprastha Gas:**

#### **#Financial Year 2023-24 (FY 2024):**

- **Location-based intensity:** 20 MT/■ crore revenue.
- **Market-based intensity:** 5 MT/■ crore revenue.

#### **#Financial Year 2022-23 (FY 2023):**

- **Location-based intensity:** 23 MT/■ crore revenue.
- **Market-based intensity:** 16 MT/■ crore revenue.

### **Key Observations:**

- Both companies show a trend of reducing their GHG emissions intensity year-over-year.
- Siemens Limited has significantly lower emissions intensity compared to Indraprastha Gas, reflecting differences in operational and business models.

### **Summary:**

Siemens Limited and Indraprastha Gas have shown progress in reducing their GHG emissions intensity, with Siemens Limited achieving much lower intensity values compared to Indraprastha Gas.

Do you need further assistance in analyzing these trends or exploring the underlying factors contributing to emissions intensity? Perhaps you'd like to understand how these reductions align with their ESG strategies or compare with industry benchmarks? Let me know!