switch
Climate Tech

GHG INVENTORY REPORT

FY 2025-26

Switch Climate Tech Private Limited

Reporting period: 1 April 2025 to 31 March 2026

Prepared in accordance with ISO 14064-1:2018

Scope 1, Scope 2 and material Scope 3 emissions



Transforming Sustainability Reporting, Empowering Carbon Economy

Pune, Maharashtra, India | switchclimatetech.com | Report version 1.0

Report Information

Key parameters of this greenhouse gas inventory at a glance.

Report title	GHG Inventory Report, FY 2025-26
Reporting entity	Switch Climate Tech Private Limited (converted from Switch Climate Tech LLP during the reporting period)
Headquarters	Pune, Maharashtra, India
Reporting period	1 April 2025 to 31 March 2026 (Indian financial year)
Reporting cycle	Annual
Base year	FY 2024-25 (1 April 2024 to 31 March 2025)
Primary standard	ISO 14064-1:2018
Additional guidance	GHG Protocol Corporate Standard, Scope 2 Guidance, Corporate Value Chain (Scope 3) Standard
Consolidation approach	Operational control
Boundary	Pune operating premises, employee home-working locations, and the business activity of five in-scope employees
Scopes reported	Scope 1 (nil), Scope 2, and material Scope 3 categories
GWP source	IPCC Fifth Assessment Report (AR5), 2013, 100-year time horizon
Units	Tonnes of carbon dioxide equivalent (t CO_2e)
Prepared by	Switch internal carbon accounting team, under the direction of company leadership
Verification status	Prepared and reviewed internally; not submitted for third-party verification
Version	1.0

4.205 t CO_2e
Total FY 2025-26 emissions

3.000 t CO_2e
FY 2024-25 base year

0.000 t CO_2e
Scope 1 direct emissions

> This report presents Switch's own greenhouse gas inventory. Every emission factor, data source, and judgement call applied is disclosed in full, so the calculation can be followed and, in time, independently verified.

Table of Contents

Chapters, sections, and appendices in this report.

Chapter 1: Introduction 5
1.1 Purpose of the Report 5
1.2 Guiding Principles 5
1.3 Building on the FY 2024-25 Baseline 5

Chapter 2: Organization Overview 6
2.1 Organisation Background 6
2.2 Operational Model 6
2.3 Applicability of Scope Emissions 7

Chapter 3: Report Responsibility 7
3.1 Responsible Team 7
3.2 Oversight and Accountability 7

Chapter 4: Reporting Period 8
4.1 Coverage Period 8
4.2 Reporting Cycle 8

Chapter 5: Organizational Boundaries 8
5.1 Boundary Definition Approach 8
5.2 Scope of Operations in FY 2025-26 9
5.3 Exclusions from Organisational Boundaries 9

Chapter 6: Reporting Boundaries 9
6.1 Approach Applied 9
6.2 Treatment of Gases 10
6.3 Criteria for Determining Significant Emissions 10
6.4 Scope Coverage and Categories 10

Chapter 7: Direct GHG Emissions Quantification (Scope 1) 11

Chapter 8: Biogenic CO_2 Emissions and Removals 11

Chapter 9: Direct GHG Removals Quantification 12

Chapter 10: Exclusions Rationale 13

Chapter 11: Indirect GHG Emissions Quantification 14
11.1 Scope 2: Imported Energy 14
11.2 Scope 3: Fuel and Energy Related Activities 15
11.3 Scope 3: Business Travel and Employee Commuting 15
11.4 Scope 3: Purchased Goods and Services 15
11.5 Scope 3: Waste Generated in Operations 15
11.6 Other Indirect Emissions 15

Chapter 12: Base Year and Historical Inventory 16
12.1 Base-Year Definition 16
12.2 Base-Year Emissions Summary 16

Chapter 13: Base Year or Historical Data Changes 17
13.1 Change to the Base Year 17
13.2 Recalculation of the Base-Year Inventory 17
13.3 Changes to Historical Data Categorisation 17
13.4 Limitations to Comparability 17

Chapter 14: Quantification Methodologies 18
14.1 Methodology Applied 18
14.2 Rationale for Selection of Approach 21

Chapter 15: Changes to Quantification Methodologies 21

Chapter 16: Emission Factors 22

Chapter 17: Uncertainty Impacts 23
17.1 Category-wise Assessment of Uncertainty 23

Chapter 18: Uncertainty Assessment Results 24

Chapter 19: Standards Compliance 25

Chapter 20: Verification Details 25

Chapter 21: GWP Values and Sources 25

Appendix A: Detailed Emissions Data Tables and Emission Factor References 27

Appendix B: Uncertainty Assessment Details 28
B.1 Purchased Electricity 28
B.2 Business Travel by Land 28
B.3 Hotel 29
B.4 Employees Commuting 29
B.5 Food 30
B.6 Fuel and Energy Related Activities (Scope 3, Category 3) 30
B.7 Operational Waste 31

Chapter 1: Introduction

"Switching Perspective. Shaping Sustainable Futures."

1.1 Purpose of the Report

Switch Climate Tech Private Limited (hereafter referred to as "**Switch**") believes that credibility on climate starts with looking inward first. In that spirit, the company presents its **Greenhouse Gas (GHG) Report for FY 2025-26**, prepared in accordance with **ISO 14064-1:2018** and international best practices, including the GHG Protocol Corporate Standard, Scope 2 Guidance, and Corporate Value Chain (Scope 3) Standard.

This report sets out Switch's GHG inventory and gives a full, honest account of the organisation's emissions for the period **1 April 2025 to 31 March 2026**.

As a climate technology company that builds the tools other organisations use to measure, manage, and offset their own footprints, Switch applies that same discipline to itself. This report is how the company shows its own working: its data, its assumptions, and its numbers, to the people who rely on it.

Beyond disclosure, this exercise feeds directly into how Switch runs its business. Understanding where emissions come from is the first step toward reducing them, and toward finding smarter, lower-impact ways of operating.

1.2 Guiding Principles

Switch's approach to its own climate impact rests on a few core commitments:

- **Responsible growth:** building the company in a way that doesn't cost the future to serve the present.
- **Care for the environment:** treating environmental protection as a baseline expectation, not an afterthought.
- **Active climate participation:** tracking and managing emissions as a matter of course, not just when asked.
- **Openness with stakeholders:** giving clients, employees, investors, regulators, and partners a clear, honest picture.

1.3 Building on the FY 2024-25 Baseline

This report is the second in Switch's annual GHG reporting cycle, following the FY 2024-25 inventory, which serves as the company's base year. Keeping the same boundary and

methodology across cycles means any change in the numbers reflects real changes in activity, not a shift in how things were measured.

Year over year, this consistency is what lets Switch actually track progress, not just report a snapshot, and it keeps the company's own operations aligned with the broader shift toward a lower-carbon economy that it helps its clients navigate.

Chapter 2: Organization Overview

2.1 Organisation Background

Switch Climate Tech Private Limited ("Switch") is a climate technology company headquartered in Pune, Maharashtra, India. Switch operates a SaaS platform for carbon accounting, sustainability reporting, and carbon credit transactions, alongside consultancy services helping organisations measure, reduce, and offset their emissions.

Switch's work spans adaptation planning, mitigation planning, and green project services, supported by MRV and dMRV tools, ESG advisory, and tailored carbon intelligence solutions. Switch also holds a filed patent for the tokenisation and trading of carbon credits (US 63/747,524, India 202521002163), part of its broader push toward more transparent, traceable carbon markets.

During the reporting period, the entity converted from Switch Climate Tech LLP to Switch Climate Tech Private Limited. This was purely a change in legal form; management, operational control, premises, headcount, and activities carried on unchanged across the conversion. Accordingly, this report treats the full year as a single, uninterrupted inventory.

2.2 Operational Model

Switch is a services and software business with no manufacturing operations, no on-site combustion sources. Switch operates on a predominantly remote basis, with one operating premises in Pune under its direct control.

This keeps Switch's own footprint concentrated in a fairly narrow set of activities: purchased electricity, home working, business travel, and everyday work-related consumption, rather than the broader industrial or supply chain emissions typical of a manufacturing business.

Switch holds operational control over its activities and resources within this boundary and is the reporting entity for this GHG inventory.

2.3 Applicability of Scope Emissions

This report quantifies and discloses Switch's own emissions in a transparent, credible manner, consistent with ISO 14064-1:2018 and international best practice, including the GHG Protocol Corporate Standard, Scope 2 Guidance, and Corporate Value Chain (Scope 3) Standard.

Because of how Switch operates, its inventory is shaped mainly by energy use, travel, and consumption rather than direct or process emissions, an applicability picture set out in full in Chapter 6.

The results in this report lay the groundwork for ongoing monitoring, future reduction efforts, and eventual third-party verification, and reflect Switch's commitment to holding its own operations to the same standard it applies to its clients.

Chapter 3: Report Responsibility

3.1 Responsible Team

Switch assumes full responsibility for the preparation and presentation of this Greenhouse Gas (GHG) Report. The inventory has been developed by Switch's internal carbon accounting team, working under the direction of company leadership, applying methodologies consistent with ISO 14064-1:2018.

Activity data underlying this report, meter readings, expense and travel records, and employee-declared working patterns, has been compiled and reviewed by Switch's own operations and finance functions.

3.2 Oversight and Accountability

The carbon accounting team coordinates closely with these internal functions to ensure the data behind this report is complete and properly documented, and to maintain the records needed for any future verification.

Overall accountability for the carbon neutrality claim and the underlying inventory sits with Switch's leadership. This structure did not change with the entity's conversion from LLP to Private Limited during the reporting period; the successor entity holds responsibility for the report in full.

Switch is aware that it occupies two roles here, the reporting entity and the provider of the platform and expertise used to prepare the inventory. Rather than obscure this, Switch

discloses it directly: every emission factor, data source, and judgement call in this report is set out in full, so the calculation can be followed and, in time, independently verified.

Chapter 4: Reporting Period

4.1 Coverage Period

This report covers Switch's financial year, 1 April 2025 to 31 March 2026 (FY 2025-26). Switch quantifies and discloses all relevant Scope 1, Scope 2, and material Scope 3 emissions arising within this twelve-month period.

4.2 Reporting Cycle

Switch follows an annual reporting cycle aligned to the Indian financial year. This keeps successive inventories on a consistent footing, so figures from one year can be compared meaningfully against the next.

FY 2024-25 serves as Switch's base year. Using the same annual cycle going forward gives stakeholders a clear, recurring basis on which to assess Switch's environmental performance over time, rather than a one-off snapshot.

Chapter 5: Organizational Boundaries

5.1 Boundary Definition Approach

Switch defines its organisational boundary using the operational control approach, consistent with the GHG Protocol Corporate Standard and ISO 14064-1:2018. Under this approach, Switch accounts for 100% of the GHG emissions from operations where it has the authority to introduce and implement policies, regardless of ownership share.

On this basis, the boundary includes Switch's Pune operating premises, the home-working locations of employees carrying out work for Switch, and the business activity of the five employees within scope for FY 2025-26.

The entity's conversion from Switch Climate Tech LLP to Switch Climate Tech Private Limited during the reporting period does not affect this boundary. Operational control, management, premises, and headcount remained continuous through the conversion, so the same operational control basis applies across the full year without adjustment.

5.2 Scope of Operations in FY 2025-26

Switch's Pune premises serves as its headquarters and operates mainly as an administrative and delivery hub for a small, largely remote team. Across FY 2025-26, the boundary covered five employees, with working arrangements ranging from office-based to fully remote, and one employee joining partway through the year, in February 2026.

Switch has no owned or controlled vehicle fleet, no stationary combustion sources, and no refrigerant systems under its control within the boundary, so Scope 1 emissions are assessed and reported as nil for the period. Purchased electricity at the Pune premises falls within scope and is reported under Scope 2.

Certain activity lines in this inventory cover four of the five employees rather than all five, where the fifth employee's home is also the metered Pune premises and is already captured under Scope 2.

5.3 Exclusions from Organisational Boundaries

At present, Switch has no joint ventures, no leased assets beyond its own operational control, and no equity-share facilities, so none of these arise as boundary questions for FY 2025-26.

The boundary as defined reflects Switch's current size and structure: a single controlled premises and a small, distributed team. It will be reviewed periodically to ensure it remains complete and relevant, particularly if Switch adds facilities, expands headcount materially, or changes its operating model.

Chapter 6: Reporting Boundaries

6.1 Approach Applied

Switch defines its reporting boundaries in accordance with ISO 14064-1:2018 (Clause 5.2) by including all direct and indirect greenhouse gas emissions arising from operations under its control at the Pune operating premises and across its distributed, home-working team.

Emissions are classified into three scopes:

Direct emissions (Scope 1), for FY 2025-26, Switch identified no stationary combustion, no owned or controlled vehicles, and no refrigerant systems within its boundary. Scope 1 is therefore reported as nil for the period.

Indirect emissions from energy (Scope 2), purchased electricity consumed at the Pune operating premises, apportioned to business use.

Other indirect emissions (Scope 3), categories material to a small, office- and home-based operation, covering work-related food and beverage, grid transmission and distribution losses, operational waste, business travel by land and associated accommodation, and employee commuting and home-working energy use.

6.2 Treatment of Gases

Emissions are reported as tonnes of carbon dioxide equivalent (t CO_2e). Individual gases are not quantified separately; activity data and emission factors are applied in aggregate using published conversion factors that already incorporate the relevant global warming potentials.

6.3 Criteria for Determining Significant Emissions

Switch applies a materiality threshold of 1% of total inventory emissions when deciding whether a source warrants inclusion, further data collection, or separate disclosure.

Sources below this threshold are treated as immaterial and may be excluded, provided their omission does not, individually or collectively, distort the overall picture of Switch's footprint. Where a source is excluded on this basis, it is disclosed rather than simply left out, so the boundary remains transparent even where it isn't exhaustive.

Alongside quantitative materiality, Switch also considers a source significant if it reflects an activity central to how the business operates, even where the resulting emissions are small, on the view that completeness of the story matters as much as completeness of the number.

6.4 Scope Coverage and Categories

Scope	Category	Notes / Rationale
Scope 2	Purchased electricity	Metered grid electricity consumed at the Pune operating premises, apportioned to business use.
Scope 3, Cat 1	Purchased goods and services	Work-related food and beverages consumed by employees during business activity.
Scope 3, Cat 3	Fuel and energy related activities	Grid transmission and distribution (T&D) losses upstream of the meter, associated with the electricity reported under Scope 2.
Scope 3, Cat 5	Waste generated in operations	Office paper to landfill and small WEEE to open-loop recycling.

Scope	Category	Notes / Rationale
Scope 3, Cat 6	Business travel	Employee business travel by land (car, coach, rail, motorbike, taxi) and associated overnight accommodation.
Scope 3, Cat 7	Employee commuting	Commuting to the operating premises, and home-working energy use (workstation, lighting, and cooling) for employees working from home.

Table 6.1. Scope coverage and categories included in the FY 2025-26 inventory.

Chapter 7: Direct GHG Emissions Quantification (Scope 1)

Switch quantified its direct GHG emissions for the reporting period 1 April 2025 to 31 March 2026, in line with ISO 14064-1:2018, Clause 5.2.2.

Switch's boundary for this period covers a single operating premises in Pune and a small, largely remote team. Within this boundary, Switch identified no stationary combustion sources, no owned or controlled vehicles, no refrigerant-based cooling systems, and no other fugitive or process sources under its operational control.

Accordingly, no direct GHG emission sources were identified for FY 2025-26, and Scope 1 emissions are quantified as nil for the reporting period.

Scope	Category	Emissions (t CO_2e)	Standard / Reference
Scope 1	Direct emissions	0.000	Not applicable, no sources identified
	Total	**0.000**	

Table 7.1. Scope 1 direct GHG emissions, FY 2025-26.

This position will be reassessed in future reporting periods should Switch's operations change, for instance through the addition of owned vehicles, on-site fuel combustion, or refrigerant-based equipment, and any resulting Scope 1 sources will be quantified and disclosed at that time.

Chapter 8: Biogenic CO_2 Emissions and Removals

Switch did not identify any sources of biogenic CO_2 emissions or removals within its organisational or reporting boundaries for FY 2025-26.

Switch's activities are primarily office- and home-based, with GHG emissions arising from purchased electricity, employee commuting and home-working, business travel and associated accommodation, work-related food and beverage, grid transmission and distribution losses, and operational waste. These categories are calculated using standard emission factors that express results directly in t CO_2e, without isolating a biogenic component.

Accordingly, no biogenic CO_2 emissions or removals have been quantified or reported separately in the GHG inventory for FY 2025-26.

> **Note:** If future reporting identifies biogenic sources (for example, biomass combustion, composting, bio-based fuels, or other bio-origin activities) within Switch's boundary, these will be quantified and disclosed separately in accordance with ISO 14064-1:2018, Annex D.

Chapter 9: Direct GHG Removals Quantification

During the reporting period 1 April 2025 to 31 March 2026, Switch did not engage in activities that directly resulted in measurable GHG removals.

Switch operates as a climate technology company with office- and home-based activities, and its emission sources are associated with purchased electricity, employee commuting and home-working, business travel and associated accommodation, work-related food and beverage, grid transmission and distribution losses, and operational waste. These sources are emission-generating in nature and do not include carbon capture, land-use change, afforestation, reforestation, or other removal-related processes.

Accordingly, no direct GHG removals have been quantified or reported in the FY 2025-26 GHG inventory. This is reported as nil (0.000 t CO_2e).

> **Note:** If future operations incorporate activities that result in direct removals (for example, carbon sequestration projects, purchase of carbon removal technologies, or nature-based solutions), these will be quantified in t CO_2e and disclosed separately in accordance with ISO 14064-1:2018.

Chapter 10: Exclusions Rationale

In preparing this GHG inventory, Switch has aimed to capture all relevant and material sources of emissions across Scope 1, Scope 2, and Scope 3 categories, in accordance with ISO 14064-1:2018 requirements.

No significant GHG emission sources or removals have been intentionally excluded from the boundary. Minor sources that are immaterial in nature, such as employee personal commuting by non-motorised modes (walking, cycling), were not included, as their contribution is expected to be less than 1% of the total organisational footprint.

Beyond these minor sources, the following categories were assessed and excluded from the FY 2025-26 quantification boundary:

Scope 1: Excluded Sources

Category	Reasoning
Stationary combustion (boilers, generators)	Switch does not own or operate any on-site combustion equipment at its Pune location.
Mobile combustion (owned/leased vehicles)	Switch has no owned or leased vehicle fleet; all employee and business travel is by personal vehicle or third-party transport, captured under Scope 3.
Refrigerants	Switch does not own or service any refrigeration or air-conditioning equipment; any cooling used is drawn from the general household electricity supply already captured under Scope 2, and no refrigerant charge or servicing records exist.

Table 10.1. Scope 1 sources assessed and excluded.

Scope 2: Excluded Sources

Category	Reasoning
Purchased steam, heating, or cooling	Not applicable; Switch's Pune location has no district heating, steam, or centrally supplied cooling arrangement outside standard grid electricity, which is already accounted for.

Table 10.2. Scope 2 sources assessed and excluded.

Scope 3: Excluded Categories

Category	Reasoning
Category 2, Capital goods	No significant capital expenditure (equipment purchases, fit-out) was separately tracked for emissions purposes in FY 2025-26.

Category	Reasoning
Category 4, Upstream transportation and distribution	Switch does not procure third-party freight or logistics services for inbound goods; not material given the organisation's software/services model.
Category 8, Upstream leased assets	Not applicable; Switch does not lease a separate office facility. Its Pune location is a home office, already captured under Scope 2 and the home-working category.
Category 9, Downstream transportation and distribution	Not applicable; Switch does not distribute physical products.
Category 10, Processing of sold products	Not applicable; Switch provides software and consulting services, not intermediate goods requiring further processing by customers.
Category 11, Use of sold products	Not applicable; Switch's software-based offerings do not have a quantified downstream energy-use profile at this stage.
Category 12, End-of-life treatment of sold products	Not applicable; no physical products are sold.
Category 13, Downstream leased assets	Not applicable; Switch does not lease assets to third parties.
Category 14, Franchises	Not applicable; Switch does not operate a franchise model.
Category 15, Investments	Not applicable; no financial investment activities fall within the organisational boundary.

Table 10.3. Scope 3 categories assessed and excluded.

Chapter 11: Indirect GHG Emissions Quantification

Switch quantified all relevant indirect GHG emissions for the reporting period 1 April 2025 to 31 March 2026. Results are expressed in t CO_2e.

11.1 Scope 2: Imported Energy

Switch's Pune location draws grid electricity, metered and apportioned to business use as set out in Chapter 6.

Indirect GHG emissions from purchased electricity (Scope 2)

Purchased electricity: **1.363 t CO_2e**

11.2 Scope 3: Fuel and Energy Related Activities

Emissions associated with the transmission and distribution of the electricity reported under Scope 2, occurring upstream of the point of consumption.

Indirect GHG emissions from fuel and energy related activities (Scope 3, Category 3)

Grid transmission and distribution (T&D) losses: **0.319 t CO_2e**

11.3 Scope 3: Business Travel and Employee Commuting

Indirect GHG emissions from transportation (Scope 3, Category 6/7)

Business travel by land: **0.426 t CO_2e**

Hotel stays (business travel accommodation): **0.412 t CO_2e**

Employee commuting: **0.395 t CO_2e**

Home office energy use (home-working): **0.908 t CO_2e**

11.4 Scope 3: Purchased Goods and Services

Indirect GHG emissions from purchased goods and services (Scope 3, Category 1)

Work-related food and beverage: **0.380 t CO_2e**

11.5 Scope 3: Waste Generated in Operations

Indirect GHG emissions from operational waste (Scope 3, Category 5)

Operational waste: **0.002 t CO_2e**

11.6 Other Indirect Emissions

No other indirect GHG sources outside those listed above were identified for the reporting period.

Scope Coverage and Categories

Scope	Category	Emissions (t CO_2e)	Standard / Emission Factor Used
Scope 2	Purchased Electricity	1.363	CEA v21
Scope 3	Fuel and Energy Related Activities (T&D Losses)	0.319	CEA v21
Scope 3	Home Office	0.908	DEFRA 2025
Scope 3	Business Travel (Land)	0.426	DEFRA 2025

Scope	Category	Emissions (t CO_2e)	Standard / Emission Factor Used
Scope 3	Hotel Stay	0.412	DEFRA 2025
Scope 3	Employee Commuting	0.395	GHG Protocol 2024
Scope 3	Food	0.380	SRES
Scope 3	Operational Waste	0.002	DEFRA 2025
	Total Emission	**4.205**	

Table 11.1. Indirect GHG emissions by scope and category, FY 2025-26.

Chapter 12: Base Year and Historical Inventory

12.1 Base-Year Definition

Switch has selected FY 2024-25 (1 April 2024 to 31 March 2025) as its base year for GHG accounting and reporting.

This represents the first year in which a comprehensive GHG inventory was developed for Switch, as established in the company's FY 2024-25 Carbon Neutrality Report.

The FY 2024-25 base-year inventory serves as the reference point against which this and future years' performance, reductions, or increases in emissions are measured. This allows Switch to track progress over time and ensures transparency in reporting.

12.2 Base-Year Emissions Summary

Base-Year Inventory (FY 2024-25) vs. FY 2025-26 Performance Year: Summary by Category

Scope	Category	FY 2024-25 Base Year (t CO_2e)	FY 2025-26 Performance Year (t CO_2e)
Scope 1	Owned Vehicles	0.011	0.000
Scope 2	Electricity	0.306	1.363
Scope 3	Business Travel	1.039	0.426
Scope 3	Employee Commuting	0.418	0.395
Scope 3	Food	1.192	0.380
Scope 3	Home Office	0.034	0.908

Scope	Category	FY 2024-25 Base Year (t CO_2e)	FY 2025-26 Performance Year (t CO_2e)
Scope 3	Hotel Stay	0.000	0.412
Scope 3	Operational Waste	0.000	0.002
Scope 3	Fuel and Energy Related Activities (T&D Losses)	0.000	0.319
	Total Emission	**3.000**	**4.205**

Table 12.1. Base year versus performance year emissions by category.

This base-year inventory remains as originally published in the FY 2024-25 report and has not been recalculated as part of this FY 2025-26 reporting cycle.

Chapter 13: Base Year or Historical Data Changes

13.1 Change to the Base Year

Switch has not changed its selected base year. FY 2024-25 (1 April 2024 to 31 March 2025) remains the base year for GHG accounting and reporting, as originally established in the FY 2024-25 Carbon Neutrality Report.

13.2 Recalculation of the Base-Year Inventory

No recalculation of the base-year GHG inventory has been undertaken. The base-year figures presented in Chapter 12 remain exactly as published in the FY 2024-25 report, with no restatement of activity data, emission factors, or category totals.

13.3 Changes to Historical Data Categorisation

No changes have been made to the categorisation structure applied to the FY 2024-25 base-year inventory itself. All categories reported in FY 2024-25 remain intact and unchanged in the base year.

13.4 Limitations to Comparability

While the base year itself has not been recalculated, certain categories were treated differently for the FY 2025-26 performance year than in the FY 2024-25 baseline, and some categories present in FY 2025-26 were not identified or quantified in the base year. As no restatement of FY 2024-25 has been performed, these differences limit direct like-for-like comparability between the two years, as set out below:

- **New categories added in FY 2025-26:** Hotel Stay (0.412 t CO_2e) and Fuel and Energy Related Activities / T&D losses (0.319 t CO_2e) were not identified as material or separately quantified in the FY 2024-25 base year. Their inclusion in FY 2025-26 reflects both improved data capture and a methodology refinement (T&D losses were added as a judgement call to more fully represent Scope 3, Category 3). These are genuinely new lines rather than a reclassification of an existing category, and total emissions across the two years should be read with this in mind.
- **Owned Vehicles (Scope 1):** Switch reported 0.011 t CO_2e under Scope 1 in FY 2024-25. No owned or controlled vehicles were identified within the boundary in FY 2025-26, and Scope 1 is reported as nil for the current period.
- **Electricity (Scope 2):** Electricity emissions increased from 0.306 t CO_2e in FY 2024-25 to 1.363 t CO_2e in FY 2025-26. This is driven by a change in apportionment methodology, home-working electricity is now assessed on a percentage-of-time basis for the employee whose home also serves as the metered Pune location, rather than the narrower basis applied in the base year. This methodology change is disclosed in full in Chapter 15.
- **Headcount:** Switch's in-scope headcount changed from the FY 2024-25 baseline to five employees in FY 2025-26, including one employee who joined partway through the year, in February 2026. This is not a data or methodology change but a genuine change in organisational scale, and category-level and total emissions figures should be read alongside it.

> **Note:** No other changes to categorisation, quantification approach, or historical data have been identified. These items are disclosed in the interest of transparency and to support accurate interpretation of year-on-year movements, in accordance with ISO 14064-1:2018, Clause 6.4.1.

Chapter 14: Quantification Methodologies

14.1 Methodology Applied

Switch has applied an activity-based approach, combining activity data collection with the application of recognised emission factors, in line with the requirements of ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard. The following methodologies were adopted for the FY 2025-26 reporting period:

Purchased Electricity (Scope 2)

- Twelve monthly meter readings were collected for the Pune operating premises, totalling 1,920 kWh for the year.
- As the premises is used for both business operations and personal residence, electricity use was apportioned to a 50% business-use share of the metered supply, determined and retained on file.
- Emissions were calculated as: apportioned kWh × India grid emission factor (sourced from the CEA CO_2 Baseline Database) ÷ 1,000.
- Reported on a location-based basis, as Switch holds no renewable energy contract, power purchase agreement, or unbundled certificate; the market-based figure would therefore be the same.

Fuel and Energy Related Activities / T&D Losses (Scope 3, Category 3)

- T&D losses were estimated using the gross-up method: generation required = consumption ÷ (1 - loss rate), using Maharashtra's (MSEDCL) published T&D loss rate of 18.98%. This grosses 1,920 kWh up to 2,369.79 kWh generated, of which 449.79 kWh represents the loss.
- The gross-up method was selected as the technically correct treatment where the loss rate is defined against energy input to the network, rather than the simple method (consumption × loss rate), which would understate the figure.
- Emissions were calculated as: grossed-up loss (kWh) × grid emission factor ÷ 1,000.

Home Office (Scope 3, Category 7)

- Home-working data was collected per employee, covering home-office type (Non-AC or AC), and number of months in that arrangement, totalling 30 employee-months across four employees for the year.
- Emissions were calculated using DEFRA 2025 EcoAct homeworking emission factor, applied per employee-month.

Employee Commuting (Scope 3, Category 7)

- Commuting data was collected covering vehicle and fuel type, daily two-way distance, and number of working days commuted.
- Emissions were calculated as: distance × vehicle- and fuel-specific emission factor, applied per employee.

Business Travel by Land (Scope 3, Category 6)

- Trip-level data was collected across all business trips during the year, covering mode (car, coach, rail, motorbike, taxi), distance, and fuel type.
- Emissions were calculated per mode using DEFRA/UK Government GHG Conversion Factors, then aggregated to an implied weighted-average factor per kilometre across all modes.

Hotel Stay (Scope 3, Category 6)

- Overnight stays linked to business travel were recorded on a room-nights basis.
- Emissions were calculated as: room-nights × DEFRA India hotel-stay factor.

Food (Scope 3, Category 1)

- Work-related food and beverage consumption was collected per employee on a servings basis, covering meals and tea/coffee servings.
- Emissions were calculated by applying Switch researched emission factors per serving type.

Operational Waste (Scope 3, Category 5)

- Waste data was collected by type (office paper, small WEEE) and disposal route, recorded in tonnes.
- Emissions were calculated as: tonnes × disposal-route-specific DEFRA emission factor.

Application of Emission Factors

- CEA (Central Electricity Authority) and MSEDCL-published factors were applied for electricity and T&D losses, DEFRA/UK Government GHG Conversion Factors 2025 for home office, business travel, hotel stay, and waste, GHG Protocol 2024 (Cross-Sector Tools) factors for commuting, and SRES factors for food.
- All activity data was converted into CO_2e using these factors, which incorporate Global Warming Potential (GWP) values for the relevant gases as per IPCC guidelines.

Scope Alignment

- No direct emissions (Scope 1) sources were identified within Switch's boundary for the reporting period.
- Indirect emissions (Scope 2) were quantified from the apportioned business-use share of electricity consumption at the Pune operating premises.
- Other indirect emissions (Scope 3) were quantified across home office, employee commuting, business travel, hotel stay, food, operational waste, and fuel and energy

related activities (T&D losses), following the GHG Protocol Corporate Value Chain (Scope 3) Standard.

14.2 Rationale for Selection of Approach

The activity-based methodology was chosen because:

- It uses transparent, published conversion factors aligned with recognised national (CEA, MSEDCL) and international (DEFRA, GHG Protocol, WWF/UNFCCC) sources.
- It captures all material Scope 2 and relevant Scope 3 sources within Switch's operational control, given the absence of Scope 1 sources.
- The method reflects a proportionate approach for a small, remote-first organisation, avoiding disproportionate data-collection burden while still capturing the categories material to Switch's footprint.

This approach ensures that the quantification is complete, consistent, accurate, and transparent, while being adapted to Switch's operational context in India.

Chapter 15: Changes to Quantification Methodologies

Switch has retained the same overall activity-based quantification methodology used in its FY 2024-25 baseline GHG inventory. However, certain changes were introduced in FY 2025-26 following a review of data availability and applicable guidance. These changes are summarised below.

Purchased Electricity, Apportionment Basis: In the FY 2024-25 baseline, electricity emissions were calculated on a narrower basis, without a formalised business-use apportionment of the metered household supply. For FY 2025-26, a 50% business-use share of the metered electricity supply has been applied, determined by declared working hours and retained on file as supporting evidence. This refinement improves the accuracy of the electricity figure to reflect actual business use, and is the primary driver of the year-on-year increase in Scope 2 emissions discussed in Chapter 13.

Fuel and Energy Related Activities / T&D Losses, New Category Addition: T&D losses (Scope 3, Category 3) were not separately identified or quantified in the FY 2024-25 baseline. For FY 2025-26, this category has been added using the gross-up method applied to the Scope 2 electricity figure, based on Maharashtra's (MSEDCL) published T&D loss rate. This is a new methodology addition rather than a correction of a prior figure, and reflects Switch's move toward more complete Scope 3 coverage.

Owned Vehicles and Product End-of-Life, Category Discontinued: The FY 2024-25 baseline included Owned Vehicles (DEFRA) and Products End-of-Life (EPA) as separate categories. Neither category was identified as material or applicable in FY 2025-26: Switch had no owned or controlled vehicles within the boundary, and product end-of-life does not apply to a services-based business. These categories have not been carried forward, and their absence reflects a genuine change in applicable scope rather than an oversight.

> **Note:** No other changes to the quantification approach have been identified for the FY 2025-26 reporting period. These changes are disclosed to support transparency and accurate interpretation of results, consistent with ISO 14064-1:2018, Clause 6.2.

Chapter 16: Emission Factors

The GHG emissions inventory of Switch has been developed using activity data combined with recognised and credible emission factors. The following sources were used for different activity categories in FY 2025-26:

Central Electricity Authority (CEA), CO_2 Baseline Database v21 for the Indian Power Sector, Weighted Average Grid Emission Rate Applied to purchased electricity (Scope 2) and, in combination with the applicable T&D loss rate, to fuel and energy related activities (Scope 3, Category 3).

NITI Aayog / DISCOM published loss data, Maharashtra State Electricity Distribution Company Limited (MSEDCL) transmission and distribution loss rate of 18.98%, applicable to the Pune operating premises. Applied to the calculation of T&D losses (Scope 3, Category 3).

UK Government (DEFRA / DESNZ) GHG Conversion Factors for Company Reporting 2025, Applied to business travel by land, hotel stay, home office and operational waste.

GHG Protocol 2024, Emission Factors from Cross-Sector Tools, Applied to employee commuting, and as a supplementary source for business travel by land.

Switch researched emission factors

- **WWF (World Wide Fund for Nature)**, Environmental effects of coffee, tea, and cocoa consumption guide, applied to beverage servings within the food category.
- **UNFCCC GHG Emissions Calculator, 2024**, Applied to meal servings within the food category.

GHG Removal Factors

No GHG removal factors were applied, as no direct GHG removals were identified within organisational boundaries for the reporting period.

Chapter 17: Uncertainty Impacts

The GHG inventory for Switch was prepared using activity data and emission factors sourced from recognised national and international standards. While every effort was made to ensure completeness and accuracy, uncertainties arise from data availability, apportionment assumptions, estimation methods, and inherent variability in emission factors.

17.1 Category-wise Assessment of Uncertainty

Category	Potential Source of Uncertainty	Impact on Accuracy
Purchased Electricity	Reliance on a 50% business-use apportionment of the metered household supply, based on declared working hours rather than sub-metering.	High. This is the largest category in the inventory, and apportionment basis is the primary driver of accuracy here.
Fuel and Energy Related Activities (T&D Losses)	Application of the gross-up method to the published T&D loss rate, based on the associated Scope 2 electricity figure.	Moderate. Driven by methodological approach applied consistently to the underlying electricity data.
Home Office	Reliance on employee-declared home-office type and percentage of time worked from home.	Moderate. Household energy behaviours can vary, affecting the precision of self-reported estimates.
Business Travel by Land	Emissions calculated per mode and aggregated to average factor.	Moderate. Trip-level activity data is reliable; mode-level emission factors are averages.
Hotel Stay	Emission factor based on a country-level average per room-night, not property-specific energy data.	Moderate. Actual hotel efficiency and grid mix may differ from the national average applied.
Employee Commuting	Distance and vehicle-type data applied per employee for the recorded commuting period.	Moderate. Standard mode-specific factors applied to reported activity data.
Food	Servings-based activity data with an implied weighted-average emission factor across meal and beverage types.	Moderate. Reasonably reliable at an aggregate level.

Category	Potential Source of Uncertainty	Impact on Accuracy
Operational Waste	Small physical quantities with disposal-route-specific factors applied.	Low. Immaterial in absolute terms given the small activity base.

Table 17.1. Category-wise assessment of uncertainty.

A detailed breakdown of uncertainty sources, assumptions, and calculation steps supporting these results is provided in **Appendix B: Uncertainty Assessment Details**.

This appendix includes the quantitative assessment of activity data and emission factor variability used to derive the overall uncertainty percentage reported in Chapter 18, in accordance with **ISO 14064-1:2018, Clause 8.3**.

Chapter 18: Uncertainty Assessment Results

Category	Emissions (t CO_2e)	Overall Uncertainty (%)	Range (± t CO_2e)	Key Drivers
Purchased Electricity	1.363	±27.4%	±0.373	Business-use apportionment of the metered household supply
Home Office	0.908	±20.6%	±0.187	Self-reported home-office type and working pattern
Fuel and Energy Related Activities (T&D Losses)	0.319	±20.6%	±0.066	Underlying electricity data, published T&D loss rate, grid emission factor
Business Travel by Land	0.426	±17.3%	±0.074	Self-reported trip distances, mix of transport modes
Employees Commuting	0.395	±17.3%	±0.068	Fixed distance assumption, vehicle and fuel classification
Food	0.380	±17.3%	±0.066	Self-reported servings, mix of meal and beverage types
Hotel	0.412	±15.8%	±0.065	Country-level average emission factor

Table 18.1. Uncertainty assessment results by category, FY 2025-26.

A detailed breakdown of uncertainty sources, assumptions, and calculation steps supporting these results is provided in **Appendix B: Uncertainty Assessment Details**.

This appendix includes the quantitative assessment of activity data and emission factor variability used to derive the overall uncertainty percentage reported above, in accordance with **ISO 14064-1:2018, Clause 8.3**.

> **Note:** Operational Waste (0.002 t CO_2e) is excluded from the table above, as it falls below the materiality threshold (<0.05 t CO_2e) and does not require a formal uncertainty assessment per the rationale set out in Appendix B.

Chapter 19: Standards Compliance

This GHG report has been prepared in accordance with ISO 14064-1:2018, "Greenhouse gases, Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals," and international best practice, including the GHG Protocol Corporate Accounting and Reporting Standard, Scope 2 Guidance, and Corporate Value Chain (Scope 3) Standard.

All emission sources and categories considered relevant to Switch for the FY 2025-26 reporting period have been identified and quantified using recognised national and international emission factor databases and methodologies aligned with these standards.

Chapter 20: Verification Details

The GHG inventory and report for Switch for the reporting period 1 April 2025 to 31 March 2026 has been prepared and reviewed internally, following the methodologies and data sources set out in this report. It has not, at this stage, been submitted for third-party verification.

Switch has structured this inventory with future verification in mind: activity data, assumptions, and emission factor sources have been documented at each step, so that the calculation trail can be followed and independently assessed when the time comes.

As Switch's own reporting practice matures alongside its client-facing verification and assurance services, the company anticipates moving toward third-party verification of its own inventory in future reporting cycle, consistent with the requirements of ISO 14064-3.

Chapter 21: GWP Values and Sources

For the calculation of GHG emissions, Global Warming Potential (GWP) values on a 100-year time horizon were applied. The source of these values is:

IPCC Fifth Assessment Report (AR5), 2013

Chapter 8, Table 8.A.1, Lifetimes, Radiative Efficiencies and Metric Values

> **Note:** The Intergovernmental Panel on Climate Change (IPCC) has since updated GWP values in its Sixth Assessment Report (AR6), and is currently in its seventh assessment cycle (AR7), with Working Group reports in development and a Synthesis Report scheduled for release by late 2029.

This inventory applies AR5 values, consistent with the approach adopted in the 2024 baseline report, to remain aligned with the DEFRA 2025 emission factor databases and to ensure methodological comparability across reporting years.

Inventory at a Glance

Total greenhouse gas emissions quantified for Switch across all scopes for the FY 2025-26 reporting period, expressed in tonnes of carbon dioxide equivalent (t CO_2e).

SCOPE 1	SCOPE 2	SCOPE 3	TOTAL
0.000 t	**1.363** t	**2.842** t	**4.205** t
Direct emissions	Purchased electricity	All material categories	FY 2025-26 inventory

Figures reflect a location-based Scope 2 basis and the materiality threshold set out in Chapter 6. Scope 3 aggregates fuel and energy related activities, home office, business travel, hotel stay, employee commuting, food, and operational waste.

Appendix A: Detailed Emissions Data Tables and Emission Factor References

The table below sets out, for each quantified category, the emission source, calculation method, data source, collection unit, emission factor reference, and a qualitative assessment of data quality and reliability.

Scope	Category	GHG Emissions Source	Calculation Method	Data Source	Data Collection Unit	Emission Factor Source	Methodology, Data Quality & Uncertainty (Qualitative)	Reliability of Data
Scope 2	Purchased Electricity	Metered supply at the Pune operating premises, business-use share	Quantity × emission factor ÷ 1,000	Monthly electricity bills	Kilowatt-hour (kWh)	CEA CO_2 Baseline Database, weighted average grid emission rate	Moderate to high uncertainty, driven mainly by the business-use apportionment assumption	Medium
Scope 3	Fuel and Energy Related Activities (T&D Losses)	Grid transmission and distribution losses upstream of the Scope 2 meter	Grossed-up consumption using published loss rate, then × emission factor ÷ 1,000	MSEDCL published loss data	Kilowatt-hour (kWh)	CEA CO_2 Baseline Database, weighted average grid emission rate	Moderate uncertainty, driven by the underlying electricity data and published loss rate	Medium
Scope 3	Business Travel by Land	Trips by mode: petrol car, coach, national rail, motorbike, taxi	Distance × mode-specific emission factor, per trip	Employee-reported trip records	Kilometres (km)	GHG Protocol 2024 (Cross-Sector Tools), DEFRA 2025	Moderate uncertainty, driven by self-reported distances and mode mix	Medium
Scope 3	Hotel	Overnight stay linked to business travel	Room-nights × country hotel factor	Confirmed check-in/check-out dates	Room-nights	DEFRA 2025, India hotel stay factor	Moderate uncertainty, driven by use of a country-level average factor	Medium
Scope 3	Employees Commuting	Commuting by two-wheeler, petrol, for one employee over the recorded period	Distance × commuting days × vehicle and fuel factor	Employee-reported commuting pattern	Kilometres (km)	DEFRA 2025, motorbike average, petrol	Moderate uncertainty, driven by fixed distance and vehicle assumptions	Medium
Scope 3	Home Office	Workstation, lighting, and cooling for employees working from home	Employees × months × homeworking factor	Employee-declared home-office type and duration	Employee-months	DEFRA 2025	Moderate to high uncertainty, driven by self-reported working pattern and flat per-month factor	Medium
Scope 3	Food	Work-related meals, tea, and coffee servings	Servings × factor per food or beverage type	Employee-reported monthly consumption	Servings	SRES / WWF (tea, coffee), UNFCCC GHG Emissions Calculator 2024 (meals)	Moderate uncertainty, driven by self-reported servings and category mix	Medium
Scope 3	Operational Waste	Office paper to landfill, small WEEE to open-loop recycling	Tonnes × disposal-route factor	Year-end waste record	Tonnes (t)	DEFRA 2025, per waste stream	Low materiality; standard uncertainty applies to a small activity base	Medium

Table A.1. Detailed emissions data and emission factor references, FY 2025-26.

Appendix B: Uncertainty Assessment Details

This appendix sets out, category by category, the individual uncertainty components applied, the combination calculation performed, and the resulting overall uncertainty range.

B.1 Purchased Electricity

Uncertainty Sources

- **Activity data (metered consumption), ±5%:** Twelve monthly meter readings were collected for the Pune operating premises. Meter readings are generally reliable, though minor billing-cycle timing variances may exist.
- **Apportionment (business-use share), ±25%:** A 50% business-use share was applied to the metered supply, based on declared working hours rather than sub-metered or equipment-load data. An hours-based calculation would indicate a share closer to 22%, representing a meaningful range around the applied figure.
- **Grid emission factor, ±10%:** The applied grid emission rate reflects a national weighted average incorporating renewable and captive generation, applied uniformly rather than to the specific regional generation mix supplying the premises.

Uncertainty Calculation

$$\text{Uncertainty}_{total} = \sqrt{(0.05^2 + 0.25^2 + 0.10^2)}$$
$$\text{Uncertainty}_{total} = \sqrt{(0.0025 + 0.0625 + 0.0100)}$$
$$\text{Uncertainty}_{total} = \sqrt{0.0750}$$
$$\text{Uncertainty}_{total} \approx 0.274 = 27.4\%$$

Result

Purchased electricity emissions (1.363 t CO_2e) carry an overall ±27.4% uncertainty (≈ ±0.373 t CO_2e), driven primarily by the business-use apportionment assumption applied to the metered household supply.

B.2 Business Travel by Land

Uncertainty Sources

- **Activity data (trip distances), ±10%:** Trip-level data was collected across 24 trips by 4 employees, covering mode, distance, and fuel type. Distances are self-reported per trip rather than derived from route-mapping or odometer records.
- **Mode and fuel mix, ±10%:** Trips spanned five distinct modes, medium petrol car, coach, national rail, motorbike, and taxi; classification of borderline trips (vehicle size, occupancy) may introduce variability.
- **Emission factor, ±10%:** Emissions were calculated using GHG Protocol 2024 (Emission Factors from Cross-Sector Tools) and DEFRA 2025 factors applied per mode.

Uncertainty Calculation

```
Uncertainty_total = √(0.10² + 0.10² + 0.10²)
Uncertainty_total = √(0.0100 + 0.0100 + 0.0100)
Uncertainty_total = √0.0300
Uncertainty_total ≈ 0.173 = 17.3%
```

Result

Business travel by land emissions (0.426 t CO_2e) carry an overall ±17.3% uncertainty (≈ ±0.074 t CO_2e), driven by the combined effect of self-reported trip distances and the diversity of transport modes used.

B.3 Hotel

Uncertainty Sources

- **Activity data (room-nights), ±5%:** A single occupied room over 7 nights was recorded for one overnight business-travel-linked stay, based on confirmed check-in and check-out dates.
- **Emission factor, ±15%:** Emissions were calculated using a DEFRA 2025 country-level factor per room-night, which does not reflect the specific efficiency, occupancy rate, or energy source of the individual property used.

Uncertainty Calculation

```
Uncertainty_total = √(0.05² + 0.15²)
Uncertainty_total = √(0.0025 + 0.0225)
Uncertainty_total = √0.0250
Uncertainty_total ≈ 0.158 = 15.8%
```

Result

Hotel emissions (0.412 t CO_2e) carry an overall ±15.8% uncertainty (≈ ±0.065 t CO_2e), driven mainly by the use of a country-level average emission factor rather than property-specific data.

B.4 Employees Commuting

Uncertainty Sources

- **Activity data (distance and days), ±10%:** Commuting data covers one employee, April to July 2025, on a two-wheeler, with a daily two-way distance and number of working days commuted applied for the period. This relies on a fixed daily distance and working-day count rather than day-by-day attendance records.
- **Vehicle and fuel assumption, ±10%:** A single vehicle and fuel type (petrol two-wheeler) was applied uniformly across the commuting period, without accounting for possible variation in route or vehicle used.
- **Emission factor, ±10%:** Emissions were calculated using a DEFRA 2025 motorbike, average, petrol factor.

Uncertainty Calculation

$$Uncertainty_{total} = \sqrt{(0.10^2 + 0.10^2 + 0.10^2)}$$
$$Uncertainty_{total} = \sqrt{(0.0100 + 0.0100 + 0.0100)}$$
$$Uncertainty_{total} = \sqrt{0.0300}$$
$$Uncertainty_{total} \approx 0.173 = 17.3\%$$

Result

Employee commuting emissions (0.395 t CO_2e) carry an overall ±17.3% uncertainty (≈ ±0.068 t CO_2e), driven by the combined effect of the fixed distance assumption, vehicle and fuel classification, and the applied emission factor.

B.5 Food

Uncertainty Sources

- **Activity data (servings), ±10%:** Work-related food and beverage consumption was collected across 4 employees, covering meals, tea, and coffee servings, recorded on a monthly basis. Servings are self-reported rather than independently measured.
- **Serving-type classification, ±10%:** Consumption was split across meals, tea, and coffee categories, each carrying a different applicable factor; classification of individual servings into these categories relies on employee reporting.
- **Emission factor, ±10%:** Emissions were calculated using WWF factors for tea and coffee, and the UNFCCC GHG Emissions Calculator 2024 for meals.

Uncertainty Calculation

$$Uncertainty_{total} = \sqrt{(0.10^2 + 0.10^2 + 0.10^2)}$$
$$Uncertainty_{total} = \sqrt{(0.0100 + 0.0100 + 0.0100)}$$
$$Uncertainty_{total} = \sqrt{0.0300}$$
$$Uncertainty_{total} \approx 0.173 = 17.3\%$$

Result

Food emissions (0.380 t CO_2e) carry an overall ±17.3% uncertainty (≈ ±0.066 t CO_2e), driven by the combined effect of self-reported servings data and the mix of meal and beverage types recorded.

B.6 Fuel and Energy Related Activities (Scope 3, Category 3)

Uncertainty Sources

- **Activity data (T&D loss quantity), ±10%:** The T&D loss quantity is derived from the Scope 2 electricity figure, so any uncertainty in the underlying metered consumption and business-use apportionment carries through to this category.
- **T&D loss rate, ±15%:** The applied loss rate is a published DISCOM-level rate, which reflects an average across the network rather than a figure specific to the exact point of supply.

- **Emission factor, ±10%:** Emissions were calculated using the CEA v21 grid emission factor, the same factor applied to purchased electricity.

Uncertainty Calculation

```
Uncertainty_total = √(0.10² + 0.15² + 0.10²)
Uncertainty_total = √(0.0100 + 0.0225 + 0.0100)
Uncertainty_total = √0.0425
Uncertainty_total ≈ 0.206 = 20.6%
```

Result

Fuel and energy related activities emissions (0.319 t CO_2e) carry an overall ±20.6% uncertainty (≈ ±0.066 t CO_2e), driven by the combined effect of the underlying electricity data, the published T&D loss rate, and the applied grid emission factor.

B.7 Operational Waste

Uncertainty Sources

- **Activity data (waste quantities), ±10%:** Waste data covers small physical quantities, office paper to landfill and small WEEE to open-loop recycling, recorded at year-end. Quantities are based on estimated weights rather than weighbridge records.
- **Disposal-route classification, ±10%:** Each waste stream was assigned to a specific disposal route, which determines the applicable factor.
- **Emission factor, ±10%:** Emissions were calculated using DEFRA 2025 factors per waste stream and disposal route.

Uncertainty Calculation

```
Uncertainty_total = √(0.10² + 0.10² + 0.10²)
Uncertainty_total = √(0.0100 + 0.0100 + 0.0100)
Uncertainty_total = √0.0300
Uncertainty_total ≈ 0.173 = 17.3%
```

Result

Operational waste emissions (0.002 t CO_2e) carry an overall ±17.3% uncertainty (≈ ±0.0003 t CO_2e), though given the very small absolute quantities involved, this category is immaterial to the overall inventory.

> **Reference:** The method for calculating uncertainty follows the approach prescribed in IPCC Guidelines, Chapter 3: Uncertainties.

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Climate Tech

Switch to zero footprints.

Switch measures its own emissions to the same standard it applies to its clients: full disclosure of activity data, emission factors, assumptions, and judgement calls, on a consistent boundary, year after year.

About this report

GHG Inventory Report, FY 2025-26 | 1 April 2025 to 31 March 2026

Prepared in accordance with ISO 14064-1:2018, the GHG Protocol Corporate Standard, Scope 2 Guidance, and the Corporate Value Chain (Scope 3) Standard.

Total reported emissions: 4.205 t CO_2e | Base year FY 2024-25: 3.000 t CO_2e



Transforming Sustainability Reporting, Empowering Carbon Economy

Switch Climate Tech Private Limited | Pune, Maharashtra, India

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