


Verification Opinion

Verification Opinion: CFV 812031

Verified as Satisfactory	
<p>Based on the process and procedures conducted, the GHG statement contained in the GHG Report "Greenhouse Gas Emissions" Annual Report 2024-25, Rev.02, dated 1st Sept 2025, submitted on 01/09/2025, produced by</p> <p>GBTL Ltd. BTM road, Bhiwani, Haryana P.O.: 127021 India</p>	<ul style="list-style-type: none"> • Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO14064-1 :2018 and it's principles
<p>The following improvements were raised in relation to future reporting</p>	<ul style="list-style-type: none"> • There is improvement in scope 3 categories as compared to last year but organization should work towards identifying Scope-3 significant categories and complete the GHG inventory also coal emission factor calculation should be on the bases of GCV values. Top management has insured to incorporate this in next year.
<p>Lead Verifier</p>	<p>Rajneesh Bansal</p>
<p>Independent Reviewer</p>	<p>S Krishnaraj</p>
<p>Signed on behalf of BSI</p>	 <p>Theuns Kotze</p>
<p>Issue Date</p>	<p>26/09/2025</p>
<p>BSI Group India Pvt. Ltd., Headquarters: Max house tower-C, 7th floor Okhla industrial estate phase-3, New-Delhi-110020 India. BSI Group India is a subsidiary of British Standards Institution +91 11 4762-9000</p>	
<p>NOTE: BSI Group India Pvt. Ltd. is independent to and has no financial interest in GBTL Ltd. This 3rd party Verification Opinion has been prepared for GBTL Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group India Pvt. Ltd. has assumed that all information provided to it by GBTL Ltd. is true, accurate and complete: BSI Group India Pvt. Ltd. accepts no liability to any third party who places reliance on this statement.</p>	

Certificate Number and date of issuance of opinion: CFV 812031, Date 26/09/2025

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Verification Engagement

Organization	GBTL Ltd.
Responsible party	GBTL Ltd.
Verification Objectives	<p>To express an opinion on whether the organizational GHG Statement which is historical in nature:</p> <ul style="list-style-type: none"> Is accurate, materially correct and is a fair representation of GHG data and information. Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Reasonable
Verification evidence gathering procedures	<ul style="list-style-type: none"> Evaluation of the monitoring and controls systems through interviewing auditees. Verification of the data through sampling, recalculation, retracing, cross checking, and reconciliation. Data is verified through manual consumption logs, SAP records, meter readings, invoices, etc.
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
<p>Note: GBTL Ltd.is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.</p>	

Organizational GHG Statement

Organization	<p>GBTL Ltd. BTM road, Bhiwani, Haryana P.O.: 127021 India</p>
Organizations GHG Report containing GHG Statement	Greenhouse gas annual report for FY 2024-25, Rev.02, dated 1 st Sept. '25, for the period of 1 st April 2024 to 31 st March 2025

Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		<p>GBTL Ltd.</p> <p>BTM road,</p> <p>Bhiwani, Haryana</p> <p>P.O.: 127021</p> <p>India</p>
Scope of activities:		Production of fabric and yarn products.
Reporting Boundary:	Direct GHG Emissions (Scope 1)	<p>Combustion of:</p> <ul style="list-style-type: none"> • Diesel from Vehicles • Petrol from Vehicles • Coal used for steam Generation • LPG used in burners <p>Leakages of:</p> <ul style="list-style-type: none"> • HFCs for air conditioners • Fire Extinguisher • SF6- From Yard circuit breaker
	Direct GHG Removals (Scope 1)	Not Reported
	Indirect GHG Emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> • Imported electricity (Location based).
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> • Inbound material transportation • Outbound finished goods transportation • Employee commute • Business travel from Air, Rail
	Indirect GHG emissions from products used by organization (Scope 3)	Not Reported
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not Reported

Indirect GHG emissions from other sources (scope 3)	Not Reported
Exclusions from Reporting Boundary: <i>(If no exclusions remove this section)</i>	Due to unavailability of primary data, below sources are excluded from inventory: Indirect GHG emissions from transportation (category 3): Outbound port to port transportation Indirect GHG emissions from products used by organization (Category-4) Indirect GHG emissions associated with the use of products from the organization (Category 5)
Criteria for developing the organizational GHG Inventory:	ISO14064-1: 2018
Reporting Period	1 st Apr.2024 to 31 st Mar.2025

Summary of Emissions

GBTL. Ltd.	tCO2(e)
Direct GHG Emissions (Category 1)	90980.51
Indirect GHG Emissions from imported energy (Category 2): Location based	4792.44
Indirect GHG emissions from transportation (Category 3)	4284.12
Total Emissions	100057.07
Biogenic Emissions	30049.46