

brillio

CARBON ACCOUNTING REPORT 2022

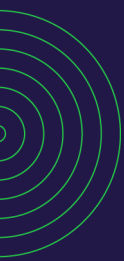


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1. INTRODUCTION

1.1 ABOUT THE REPORT

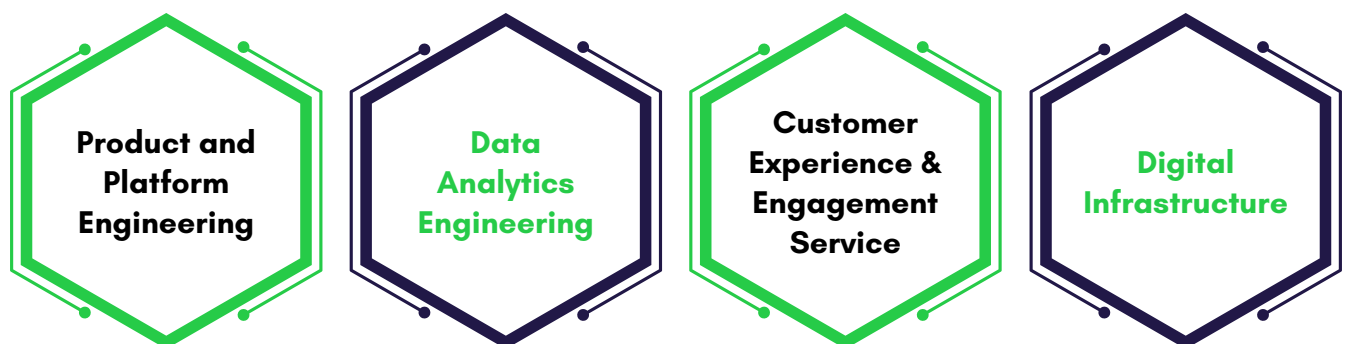
This report details Brillio’s GHG emissions inventory for India and USA operations for the Calendar Year 2022. The report has been prepared in accordance with the GHG Protocol. Its goal is to assess Brillio’s GHG emissions from its activities and facilities to measure and enhance the company’s sustainability performance. The identification of areas for improvement and future emission reductions will be made possible by evaluating the major sources of GHG emissions. Brillio is headquartered in Santa Clara, California, United States. The geographical scope for this report includes Brillio’s operational sites across India and the United States.

1.2 REPORTING PERIOD

The GHG emissions inventory detailed in this report covers Brillio’s GHG Emissions for one year, starting from January 1, 2022, to December 31, 2022. Referred to as Calendar Year “CY 2022”.

1.3 ABOUT THE ORGANIZATION

Brillio is a leader in global digital business transformation and provides strong advocacy in applying technology with a human touch. It understands that companies across industries are facing ongoing digital disruption and need modern skills, methodologies, and tools to compete in today’s digital economy. **Since its inception in 2014, Brillio has built a full suite of digital-focused services divided into 4 core offerings:**



This helps businesses define internal and external transformation objectives and translates those objectives into actionable market strategies using proprietary technologies. They are supported by a best-in-class partner ecosystem through alliances with Microsoft, Amazon Web Services, and Salesforce. They have been recognized by their customers and industry analysts like Forrester and Gartner for their work. With 4000+ experts and 12 offices worldwide, Brillio is an ideal partner for enterprises that want to quickly increase their core business productivity and achieve a competitive edge with the latest digital solutions, capabilities, and ecosystems.

Brillio’s sustainability journey began in 2016 and published its first sustainability report written in accordance with the GRI guidelines in the year 2017. Brillio started with measuring the company’s carbon footprint and developing a 10-year road map to become carbon negative by 2025. The first few years were dedicated to formulating sustainability policies, measuring GHG emissions impact, arriving at baselines and putting monitoring systems in place to track its sustainability performance. In 2019, Brillio launched a series of sustainable initiatives ranging from energy efficiency, effective e-waste management, food waste tracker, and employee engagement activities like ‘Act of Responsibility Challenge’.

In 2020 Brillio implemented the “Green Smiles” pledge initiative which encouraged employees to reduce a minimum of 10% of carbon emissions, for which more than 100 employees signed up to. In the same year Brillio developed the Green Smiles Calculator which kept a measure the company’s quarterly carbon emissions. The calculator also provided a unified online data collection mechanism as well as automated the report analysis. Brillio established a carbon neutral approach for the years 2021 to 2025. Brillio offset the residual emissions from the year 2020 by installing household biogas plant in rural areas of Madhya Pradesh, India.

Brillio’s Emissions Trends (2016 - 2022) [tCO2e]



2. CARBON ACCOUNTING OBJECTIVES

This report aims at assessing and measuring Brillio’s GHG emissions. It will not only ensure transparent accounting of the organization’s emissions but will also elaborate on existing strategies and potential reduction plans and targets. **The Carbon Accounting Report aims to:**

1. Quantify GHG emissions over the period Jan 2022 - Dec 2022
2. Identify gaps and emissions reduction opportunities.

3. Communicate results to the third-party agency for verification.
4. Increase opportunities to report to voluntary GHG programs, including Climate Registry, CDP (Carbon Disclosure Projects), etc.

2.1 ROLES AND RESPONSIBILITIES

The quantification of Brillio's carbon emissions was led by the Director & Head of Sustainability at Brillio. Brillio's sustainability team identified and collected activity data every month. A sustainability professional at Brillio was the technical support in this project and assisted with data collection. The group met periodically to discuss data collection and how it could be quantified and documented, to put forward and/or implement strategies that will reduce overall emissions. The facility management team collected activity data at the site level, which was then uploaded to the digital platform and collated by the sustainability team. This data was then provided to the sustainability consultants at VNV Advisory, who analysed, accounted for, calculated, forecasted, and reported Brillio's emissions for the CY of 2022.

2.2 METHODOLOGY USED

This report follows the GHG protocol and specifications for quantification of GHG Emissions. **The methodology can be summarized as follows:**



2.3 PRINCIPLES OF CARBON ACCOUNTING

GHG accounting and reporting practices are constantly evolving alongside advancements in the science of climate change. **The GHG Protocol advises that GHG emissions inventories be carried out in accordance with the following principles:**

RELEVANCE: For an organization's GHG emissions inventory to contain information that users might need for making "informed" decisions. Accordingly, Brillio has identified the appropriate boundaries that reflect its business operations.

COMPLETENESS: All relevant emission sources within the chosen inventory boundary have been accounted for in the GHG inventory so that a comprehensive and meaningful inventory of total emissions is compiled.

CONSISTENCY: The GHG inventory has been compiled in a manner that ensures that the overall emissions estimates are consistent and comparable over time.

TRANSPARENCY: All necessary information has been recorded, compiled, and analyzed in a manner that enables internal reviewers and external verifiers to attest to its credibility.

ACCURACY: Data reported is sufficiently precise to enable us to make decisions with reasonable assurance and the reported information is credible. Uncertainties in measurements, recording, and calculations have been reduced as far as possible and practicable.

3. BOUNDARIES

3.1 ORGANIZATIONAL BOUNDARIES

According to the GHG Protocol – Corporate Standard, the reporting company must set the scope and boundary for the calculation of emissions by deciding the approach. Brillio adopts the control approach for GHG accounting and exercises operational control over its offices across India and the United States.

3.2 OPERATIONAL BOUNDARIES

Brillio has included all its facilities in India in its operational boundaries, including energy and fuel consumption, purchased goods and services, capital goods, business travel by employees, and waste generation. Operational boundaries are defined under three different scopes: Scope 1 emissions include all direct GHG emissions emitted from its operational activities. These emissions include sources owned or controlled by Brillio, such as energy and fuel consumption. Scope 2 emissions include indirect emissions from the energy emitted from the consumption of purchased electricity by Brillio. This emission occurs at the source where electricity is produced. Scope 3 emissions include indirect emissions that occur from sources not owned or controlled by Brillio. These emissions occur as a consequence of the activities of the company. Brillio has identified and has reported only its material scope 3 emissions, which include Business Travel, waste generated in operations, employee commuting, T&D losses from grid electricity, Capital goods, and Purchased goods & services.

Brillio has included all its facilities in USA in its operational boundaries, including energy consumption and business travel. Scope 2 emissions include indirect emissions from the energy emitted from the consumption of purchased electricity by Brillio. This emission occurs at the source where electricity is produced. Scope 3 emissions include indirect emissions that occur from sources not owned or controlled by Brillio. These emissions occur as a consequence of the activities of the company. Brillio has identified and has reported emissions from Business Travel.

The following table lists the sites operated by Brillio and their corresponding addresses:

| SITE | LOCATION | ADDRESS |
|-------------------------|--------------------------------|---|
| INDIA OPERATIONS | | |
| The Hub | Bengaluru | Sarjapur main road, Bellandur, Bangalore, Karnataka - 560103 |
| The Kode | Pune, Maharashtra | Brillio Technologies, 9th Floor, The Kode, Baner - Pashan Link Rd, Pune, Maharashtra |
| Krishee Sapphire | Hyderabad, Telangana | Brillio Hyderabad office, Krishee Sapphire, 2nd floor, Survey No.88 Madhapur village, Hyd near Durgam Cheruvu Metro Station, Hyderabad, Telangana |
| I Sprout | Chennai, Tamil Nadu | Brillio Technologies Pvt Ltd, Saravana Matrix tower, Survey No.2/88 6th Floor Seevarama village, OMR Perungudi, Chennai - 600096 |
| Bren Optimus | Bengaluru, Karnataka | Brillio Technologies, 4th Floor, Bren Optimus, Opposite Christ University, Hosur main road, No. 4/2, Bangalore, Karnataka - 560029 Tel: 080-6600 7000 |
| Bren Optimus | Bengaluru | Brillio Technologies, 4th Floor, Bren Optimus, Opposite Christ University, Hosur main road, No. 4/2 , Bangalore 560029 Karnataka, India, Tel: 080-6600 7000 |
| USA OPERATIONS | | |
| Five Corner's Buildings | Seattle, Washington | 1951 152nd Pl NE #208, Bellevue, WA 98007 |
| Bishop Ranch | San Ramon, California | 6111 Bollinger Canyon Rd, San Ramon, CA 94583 |
| Oakmead Pkwy Sunnyvale | San Francisco, California | 1285 Oakmead Pkwy, Sunnyvale, CA, 94085 |
| South Interstate Plaza | Lehi, Utah | 170 South Interstate Plaza, Suite 220, Lehi, UT 84043 |
| Regency Forest Drive | Raleigh-Durham, North Carolina | 400 Regency Forest Dr, Suite 110, Cary, NC 27518 |

4. DATA COLLECTION AND QUANTIFICATION METHODOLOGIES

4.1 DATA COLLECTION AND MONITORING METHODOLOGY

Brillio created an in-house digital platform to collect activity data from various sources through data owners in order to improve existing data collection techniques and decrease human errors. This facilitates automation while also improving data accuracy. For example, data on energy usage is monitored and collected every two hours, waste data is collected depending on consumption, and business travel data is acquired based on the number of trips and distance travelled. The facility management team collects activity data at the site level, which is then uploaded to the digital platform and collated by the Sustainability team. This data is then provided to the sustainability consultants at VNV, who analyze, account for, calculate, forecast, and report Brillio's emissions for the CY of 2022.

4.2 QUANTIFICATION METHODOLOGY

The process of identifying GHG emission sources is the first step involved in the quantification of GHG emissions. The GHG sources are then classified following the GHG Protocol - Corporate Standard. This is followed by gathering accurate activity data. Selection of nationally or internationally accepted emission factors is a crucial step, and these are available through DEFRA, US EPA, IPCC, EXIOBASE and National GHG Inventories for the calculation of GHG emissions. Brillio's 2022 GHG inventory is based on the activity data and the use of appropriate emission factors to arrive at a total emission value or carbon footprint.

4.3 GHG EMISSION ACTIVITY DATA SOURCES

The following table shows the sources of emissions for which activity data has been collected along with the sources of data:

| LOCATION | EMISSION SOURCE | DATA SOURCE |
|----------|--|---|
| India | Energy Indirect GHG emissions - Grid electricity consumption | Bills/ Invoices/ Meter information |
| | Energy Indirect GHG emissions - HVAC | |
| | Energy Indirect GHG emissions - Purchased backup electricity (DG Set not owned by Brillio) | |
| | Other indirect GHG emissions from Business Travel - Land | Based on the distance travelled/ number of trips. |

| | | |
|---------------|--|---|
| | Other indirect GHG emissions from Air travel | Based on the distance travelled (itinerary). |
| | Other indirect GHG emissions from Hotel Stays | Based on bills. |
| | Other indirect GHG emissions from Waste | Based on waste generation data, gate passes and invoices. |
| United States | Energy Indirect GHG emissions - Grid electricity consumption | Pro-rata share basis and Energy Star median Energy Use Intensity. |
| | Business Travel | Egencia travel management system. |

4.4 EXCLUDED SOURCES

The following sources of emissions have been excluded from the calculation of Brillio's total emissions:

- 1. Diesel Consumption from DG Set:** Brillio did not operate any DG sets during CY 2022.
- 2. Refrigerant (R22):** There was no recharge of refrigerants during CY 2022. Brillio purchases cooling services as part of the energy-use.
- 3. Employee Vehicular distance:** There are 4 categories under this emission source, namely
 - Office provided cab
 - Private cab
 - Bus/Metro
 - Bike/Scooter

Since offices were operating in a hybrid mode for CY 2022, activity data was not available for Private Cab, Bus/Metro, and Bike/Scooter.

- 4. E-Waste:** Brillio did not generate, or dispose any E-waste. 94 Laptops were distributed to schools in various districts of Karnataka State.

Excluded Scope 3 Categories

| CATEGORY NUMBER | CATEGORY NAME |
|-----------------|--|
| Category 4 | Upstream transportation and distribution |
| Category 8 | Upstream Leased Assets |
| Category 9 | Downstream transportation and distribution |

| CATEGORY NUMBER | CATEGORY NAME |
|-----------------|--|
| Category 10 | Processing of sold products |
| Category 11 | Use of sold products |
| Category 12 | End-of-life treatment of sold products |
| Category 13 | Downstream leased assets |
| Category 14 | Franchises |
| Category 15 | Investments |

4.5 EMISSION FACTORS CONSIDERED

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|--|---------|----------------|---|
| CO2 Fire extinguisher | 1.00 | kgCO2/kg | DEFRA, 2022 |
| Grid Electricity (CEA, India, 2021) | 0.815 | kgCO2/kWh | Central Electricity Authority India, 2022 |
| Purchased HVAC (Grid Electricity) | 0.815 | kgCO2/kWh | Central Electricity Authority India, 2022 |
| Purchased backup - DG Set - Diesel (100% Mineral Diesel, Net CV) | 0.26955 | kgCO2/kWh | DEFRA, 2021 |
| Employee Vehicular Distance (kms) - Office Provided Cab - Average Car, Diesel Fuel | 0.17082 | kgCO2e/km | DEFRA, 2022 |
| Employee/Business Travel - Cars - Average Car, Diesel Fuel | 0.17082 | kgCO2e/km | DEFRA, 2022 |
| Business Travel - Bus - Coach | 0.02733 | kgCO2e/pass-km | DEFRA, 2022 |

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|--|---------|-----------------------------|---|
| Employee/Business Travel – Cars – MPV/MUV, Diesel Fuel | 0.17784 | kgCO ₂ /kg | DEFRA, 2022 |
| Employee/Business Travel – Tempo – Small Car, Diesel | 0.13989 | kgCO _{2e} /km | DEFRA, 2022 |
| Train Distance – Rail – International Rail | 0.00446 | kgCO _{2e} /pass-km | DEFRA, 2022 |
| Domestic Flight Distance – Short Haul, Average Passenger | 0.15353 | kgCO _{2e} /pass-km | DEFRA, 2022 |
| International Flight Distance – International, Average Passenger | 0.18362 | kgCO _{2e} /pass-km | DEFRA, 2022 |
| Domestic Hotel Stay (India) | 58.9 | kgCO _{2e} /night | DEFRA, 2022 |
| International Hotel Stay | | | |
| <i>Australia</i> | 35.0 | kgCO _{2e} /night | DEFRA, 2022 |
| <i>Canada</i> | 7.4 | kgCO _{2e} /night | DEFRA, 2022 |
| <i>Germany</i> | 13.2 | kgCO _{2e} /night | DEFRA, 2022 |
| <i>Hungary</i> | 16.4 | kgCO _{2e} /night | Average Emission Factor between Hotel Stay in Austria and Slovakia, based on DEFRA, 2022. |
| <i>Italy</i> | 14.3 | kgCO _{2e} /night | DEFRA, 2022 |
| <i>Liberia</i> | 51.4 | kgCO _{2e} /night | Taken as the Emission Factor for South Africa. (DEFRA, 2022). EF for Liberia unavailable. |
| <i>Mexico</i> | 19.3 | kgCO _{2e} /night | DEFRA, 2022 |
| <i>Romania</i> | 25.5 | kgCO _{2e} /night | DEFRA, 2021 |
| <i>Switzerland</i> | 6.6 | kgCO _{2e} /night | DEFRA, 2022 |

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|--|-----------|-------------------------------|---|
| <i>Thailand</i> | 43.4 | kgCO ₂ e/night | DEFRA, 2022 |
| <i>UK</i> | 10.4 | kgCO ₂ e/night | DEFRA, 2022 |
| <i>USA</i> | 16.1 | kgCO ₂ e/night | DEFRA, 2022 |
| Paper: Waste Paper and board: mixed (to Landfill) | 1,041.804 | kgCO ₂ e/tonne | DEFRA, 2022 |
| Plastic Waste: average plastics (Open Loop recycling) | 21.280 | kgCO ₂ /tonne | DEFRA, 2021 |
| Food waste: Waste Organic: food and drink waste (to Landfill) | 626.875 | kgCO ₂ e/tonne | DEFRA, 2022 |
| T&D Losses (Grid Electricity) | 0.815 | kgCO ₂ /kWh | Central Electricity Authority India, 2022 |
| Rail Travel – Amtrak – Intercity Rail – National Average | 0.1140048 | kgCO ₂ e/pass-mile | US EPA, 2022 |
| US Air Travel – Domestic – Air Travel – Medium Haul (>= 300 miles, < 2300 miles) | 0.1302368 | kgCO ₂ e/pass-mile | US EPA, 2022 |
| US Air Travel – International – Air Travel – Long Haul (>= 2300 miles) | 0.1645646 | kgCO ₂ e/pass-mile | US EPA, 2022 |
| US Car Travel – Passenger Car (Average) | 0.334261 | kgCO ₂ e/pass-mile | US EPA, 2022 |
| USA – Energy Use – Grid Electricity – NWPP eGrid Subregion | 715.2 | CO ₂ lb/MWh | US EPA, 2022 |
| | 0.068 | CH ₄ lb/MWh | |
| | 0.01 | N ₂ O lb/MWh | |

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|---|-------|------------|---|
| USA - Energy Use - Grid Electricity - CAMX eGrid Subregion | 453.2 | CO2 lb/MWh | US EPA, 2022 |
| | 0.033 | CH4 lb/MWh | |
| | 0.004 | N2O lb/MWh | |
| USA - Energy Use - Grid Electricity - SRVC eGrid Subregion | 675.4 | CO2 lb/MWh | US EPA, 2022 |
| | 0.058 | CH4 lb/MWh | |
| | 0.008 | N2O lb/MWh | |
| Purchased Goods & Capital Goods -Software | 0.082 | kgCO2e/USD | US EPA 2018 Software (Cradle to Shelf) |
| Purchased Goods - Events | 0.12 | kgCO2e/USD | US EPA 2018 Advertising and public relations (Cradle to Shelf) |
| Purchased Goods - Training - Technical | 0.1 | kgCO2e/GBP | UK BEIS 2019 Computer programming/ consultancy and related services |
| Purchased Goods - Training - Soft Skills | 0.129 | kgCO2e/GBP | UK BEIS 2019 - Office administrative/office support and other business support services |
| Purchased Goods - Professional Services | 0.149 | kgCO2e/GBP | UK BEIS 2019 Other professional/scientific and technical services |
| Purchased Goods - Food & Beverage | 0.241 | kgCO2e/GBP | UK BEIS 2019 - Food and beverage serving services |
| Purchased Goods - Marketing, Advertising, Sales & Promotion | 0.12 | kgCO2e/USD | US EPA 2018 Advertising and public relations (Cradle to Shelf) |

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|---|--------|-------------------------|--|
| Purchased Goods - Membership Fee | 0.2146 | kgCO ₂ e/EUR | EXIOBASE 2019 - Membership organisation services (not elsewhere specified) [India] |
| Purchased Goods - Audio/Video Equipmen | 0.169 | kgCO ₂ e/USD | US EPA 2018 Audio and video equipment (Cradle to Shelf) |
| Purchased Goods - Hardware - Rental | 0.196 | kgCO ₂ e/USD | US EPA 2018 Computer terminals and other computer peripheral equipment (Cradle to Shelf) |
| Purchased Goods - Hardware - Electrical Items | 0.534 | kgCO ₂ e/GBP | UK BEIS 2019 - Electrical Equipment |
| Capital Goods - Laptops & Desktops | 0.196 | kgCO ₂ e/USD | US EPA 2018 Computer terminals and other computer peripheral equipment (Cradle to Shelf) |
| Purchased Goods - Office Supplies, Housekeeping & Consumables | 0.343 | kgCO ₂ e/USD | US EPA 2018 - Office supplies (not paper) [Cradle to Shelf] |
| Purchased Goods - Office Printing & Stationery | 0.483 | kgCO ₂ e/USD | US EPA 2018 - Stationery (Cradle to Shelf) |
| Purchased Goods - Logistics - Carb Hire | 0.4495 | kgCO ₂ e/EUR | EXIOBASE 2019 - Supporting and auxiliary transport services/travel agency services (India) |
| Purchased Goods - Logistics - Postage | 0.481 | kgCO ₂ e/GBP | UK BEIS 2018 - Postal services |

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|---|--------|-------------------------|---|
| Capital Goods - Network Equipment | 0.142 | kgCO ₂ e/USD | US EPA 2018 Communications equipment (Cradle to Shelf) |
| Capital Goods - Audio/ Video Equipment | 0.169 | kgCO ₂ e/USD | US EPA 2018 Audio and video equipment (Cradle to Shelf) |
| Capital Goods - Mobile Phone / Blackberry | 0.283 | kgCO ₂ e/GBP | UK BEIS 2018 - Telephone Equipment |
| Capital Goods - Internet Services | 0.174 | kgCO ₂ e/GBP | UK BEIS 2018 - Telephone/internet accounts and services |
| Capital Goods - Hardware Maintenance | 0.097 | kgCO ₂ e/USD | US EPA 2018 Electronic equipment repair and maintenance (Cradle to shelf) |
| Capital Goods - Recruitment Services | 0.133 | kgCO ₂ e/GBP | UK BEIS 2019 - Employment services |
| Capital Goods - Electrical Equipment | 0.534 | kgCO ₂ e/GBP | UK BEIS 2019 - Electrical Equipment |
| Purchased Goods & Capital Goods - Miscellaneous Spend | 0.4769 | kgCO ₂ e/EUR | EXIOBASE 2019 - Other services (not elsewhere specified) [India] |
| Purchased Goods & Capital Goods - IT Equipment | 0.214 | kgCO ₂ e/USD | US EPA 2018 - other miscellaneous electrical equipment and components (Cradle to shelf) |

| EMISSION FACTOR | VALUE | UNIT | SOURCE |
|--|-------|-------------------------|---|
| Capital Goods - Buildings - Repair & Maintenance | 0.413 | kgCO ₂ e/USD | US EPA 2018 - Nonresidential maintenance and repair (Cradle to Shelf) |
| Capital Goods - Buildings - Furniture | 0.364 | kgCO ₂ e/USD | US EPA 2018 - Institutional furniture (Cradle to Shelf) |
| Capital Goods - Logistics | 0.481 | kgCO ₂ e/GBP | UK BEIS 2018 - Postal services |

4.6 QUANTIFICATION OF DIRECT & INDIRECT EMISSIONS

The following are the direct and indirect emissions from 100% of Brillio's operations during CY 2022.

DIRECT GHG EMISSION: SCOPE 1

The GHG emissions from CO₂ based Fire Extinguishers. This is considered as a direct emission (Scope 1).

| SCOPE 1 | CONSUMPTION CY 2022 | GREENHOUSE GAS EMISSIONS CY 2022 (TCO ₂ E) |
|---|------------------------|--|
| India - CO ₂ Fire Extinguisher (kg) | 288.5 | 0.29 |

The total Scope 1 emissions from Brillio's facilities in were 0.29 tCO₂e for CY 2022.

INDIRECT GHG EMISSION: SCOPE 2

The grid electricity purchased to run operations for the Brillio's offices, along with the purchased backup electricity and purchased cooling/HVAC is considered indirect emissions (Scope 2) was considered for India operations. An estimate of the Grid Electricity energy use based on Brillio's share of emissions from its offices is considered for USA operations.

| SCOPE 2 | CONSUMPTION CY 2022 | GREENHOUSE GAS EMISSIONS CY 2022 (tCO₂e) |
|---|----------------------------|--|
| India - Grid Electricity (kWh) | 11,11,945.88 | 906.24 |
| India - Purchased Cooling/HVAC (kWh) | 1,58,018.59 | 128.79 |
| India - Purchased backup electricity - DG Set (kWh) | 15618.34 | 4.21 |
| USA - Energy Use (Grid) (MWh) | 401.24 | 105.80 |

The total Scope 2 emissions from Brillio's facilities were 1145.03 tCO₂e for CY 2022.

OTHER INDIRECT EMISSION: SCOPE 3

Employee commute, Business Travel, Waste Generation, and T&D losses from grid electricity are considered under other indirect emissions (Scope 3) for India operations. Emissions from Business Travel are considered for USA operations. Value-chain emissions from Purchased Goods & Services, and Capital Goods are considered for Brillio's overall operations.

| SCOPE 3 | CONSUMPTION CY 2022 | GREENHOUSE GAS EMISSIONS CY 2022 (tCO₂e) |
|---|----------------------------|--|
| India - Employee Commute - Office Provided Cab (km) | 393,750 | 67.26 |
| India - Business travel - Car/Taxi | 133,010 | 23.14 |
| India - Business Travel - Air Travel (pass-km) | 6,979,790 | 1219.48 |

| SCOPE 3 | CONSUMPTION CY 2022 | GREENHOUSE GAS EMISSIONS CY 2022 (tCO₂e) |
|--|--------------------------------|--|
| India – Business Travel – Rail Travel (pass-km) | 34,743 | 0.155 |
| India – Business Travel – Bus Travel (pass-km) | 31,562 | 0.863 |
| India – Domestic Hotel Stay (No.of Nights) | 11,060 | 651.43 |
| India – International Hotel Stay (No.of Nights) | 1,827 | 31.76 |
| <i>Australia</i> | 3 | 0.91 |
| <i>Canada</i> | 170 | 1.26 |
| <i>India</i> | 21 | 1.24 |
| <i>Liberia</i> | 12 | 0.62 |
| <i>Mexico</i> | 23 | 0.44 |
| <i>Romania</i> | 25 | 0.64 |
| <i>Thailand</i> | 79 | 3.43 |
| <i>UK</i> | 79 | 0.82 |
| <i>USA</i> | 1,392 | 22.41 |
| India – Waste – Paper (Newspaper + Cups + Supplies) (Kg) | 2,063.09 | 2.15 |
| India – Waste – Plastic (Kg) | 2,036.50 | 0.04 |
| India – Waste – Food Waste (Kg) | 565.23 | 0.35 |
| India – T&D Losses from Grid Electricity (kWh) | 71,744.24 | 58.47 |
| USA – Business Travel – Air Travel (pass-mile) | 2,669,802.14 | 371.4 |
| USA – Business Travel – Rail Travel (pass-mile) | 1127.61 | 0.13 |

| SCOPE 3 | CONSUMPTION CY 2022 | GREENHOUSE GAS EMISSIONS CY 2022 (tCO ₂ e) |
|--|------------------------|--|
| USA - Car Travel - (pass-mile) | 22,400 | 7.49 |
| USA - Hotel Stay (No. of Nights) | 2165 | 42.49 |
| <i>Canada</i> | <i>76</i> | <i>0.56</i> |
| <i>Germany</i> | <i>1</i> | <i>0.01</i> |
| <i>Hungary</i> | <i>1</i> | <i>0.02</i> |
| <i>India</i> | <i>176</i> | <i>10.37</i> |
| <i>Italy</i> | <i>1</i> | <i>0.01</i> |
| <i>Mexico</i> | <i>114</i> | <i>2.20</i> |
| <i>Romania</i> | <i>9</i> | <i>0.15</i> |
| <i>Switzerland</i> | <i>2</i> | <i>0.01</i> |
| <i>Thailand</i> | <i>15</i> | <i>0.65</i> |
| <i>UAE</i> | <i>1</i> | <i>0.06</i> |
| <i>UK</i> | <i>42</i> | <i>0.44</i> |
| <i>USA</i> | <i>1727</i> | <i>27.80</i> |
| Brillio - Purchased Goods & Services (USD) | NA | 379.61 |
| Brillio - Capital Goods (USD) | NA | 1287.46 |

The total Scope 3 emissions from Brillio's facilities were 4143.47 tCO₂e for CY 2022.

4.7 REDUCING UNCERTAINTIES

It is assumed that there is +/- 5% to 10 % uncertainty associated with the calculation of the total emission of Brillio each year. It is based on the following:

- Based on the accuracy of the activity data collected, the uncertainty associated can be approximately 5%.
- Uncertainty associated with estimating emission factors.
- Concerning Activity Data (AD), calculation methodology with less uncertainty has been prioritized.

5. RESULTS

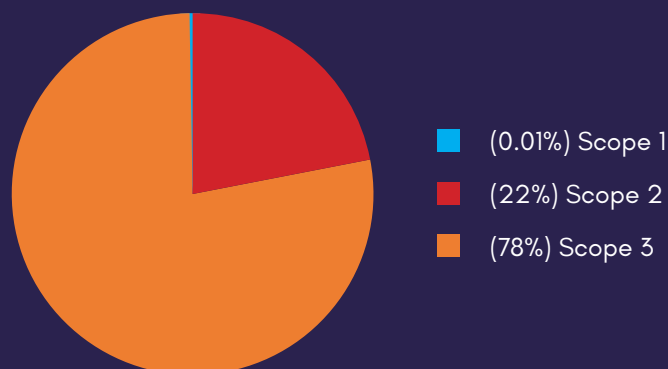
Brillio's total emissions for CY 2022 from India, and USA were 5288.79 tCO₂e. Brillio's India Operations accounted for the major share of emissions, resulting in a total of 3094.63 tCO₂e. Brillio's emissions from USA operations were 527.09 tCO₂e. Brillio's Scope 3 Value-Chain emissions from Purchased Goods & Services, and Capital Goods were a total of 1667.07 tCO₂e.

Brillio's Emissions Summary CY 2022 (tCO₂e)

| LOCATION | INDIA | USA | OPERATIONS* | TOTAL |
|---|----------------|---------------|----------------|----------------|
| Scope 1 | 0.29 | 0 | 0 | 0.29 |
| Scope 2 | 1039.23 | 105.80 | 0 | 1145.03 |
| Scope 3 | 2055.11 | 421.29 | 1667.07 | 4143.47 |
| Total (tCO₂e) [all sites] | 3094.63 | 527.09 | 1667.07 | 5288.79 |

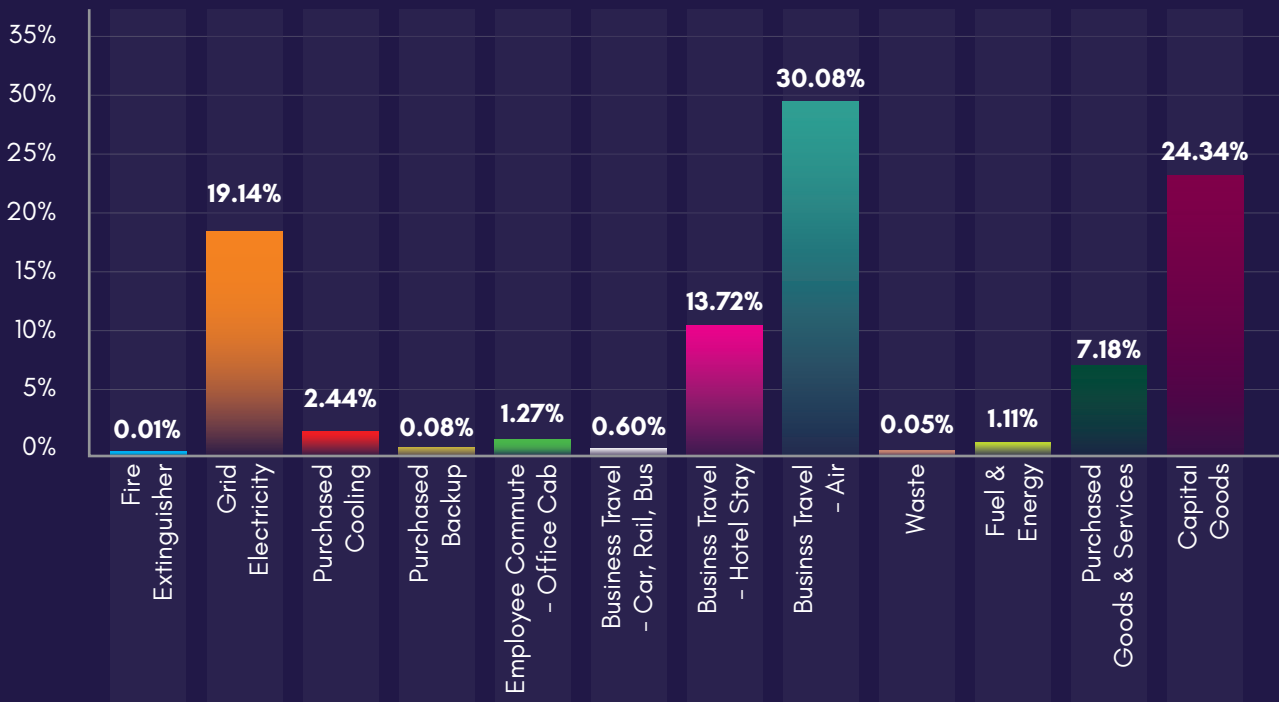
*Includes Scope 3 - Purchased Goods & Services, and Scope 3 - Capital Goods for Brillio's overall operations.

Brillio's Overall Emissions by Scope for the CY 2022 (tCO₂e)



EMISSIONS BY SOURCE

Breakdown of Brillio's Emissions by Source for the CY 2022

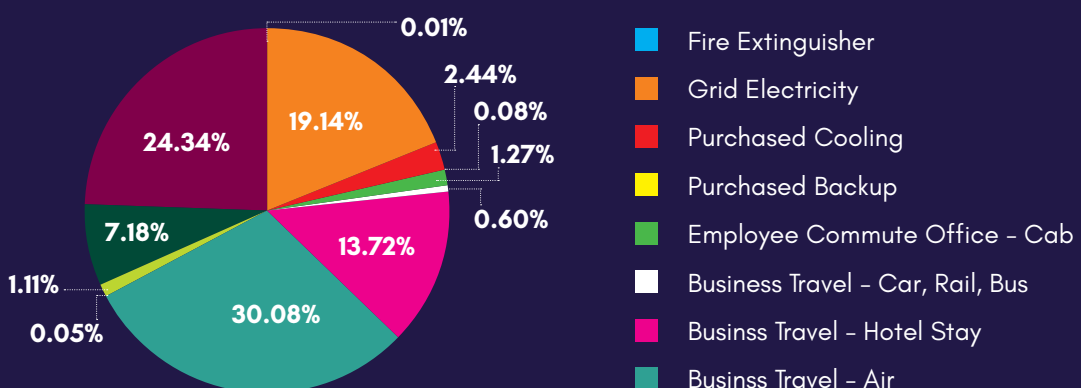


Emissions associated with Air Travel was the single most significant source of emissions. This accounted for 30.08% of Brillio's overall emissions, corresponding to 1590.86 tCO₂e. Overall, Business Travel from all categories - Air Travel, Rail Travel, Travel by Car/Taxi, Travel by Bus, and Hotel Stay - accounted for 44.40% of Brillio's total emissions, making it the most significant category, corresponding to 2347.99 tCO₂e.

This was followed by emissions from spend on Capital Goods - which accounted for 24.34% of the overall emissions, corresponding to 1287.46 tCO₂e.

Energy Use - Grid Electricity, which accounted for 21.49% of Brillio's total emissions, corresponding to 979.28 tCO₂e as the third most significant single source of emissions.

Brillio's Overall Emissions by Scope for the CY 2022 (tCO₂e)



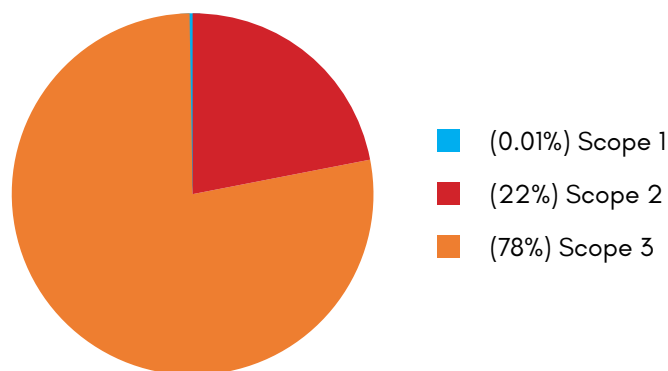
EMISSIONS BY SCOPE

Brillio’s Scope 1, Scope 2 and Scope 3 emissions for the CY 2022 were 0.29, 1145.03, and 4143.47 tonnes of tCO₂e, respectively. The majority of the emissions were from Scope 3, which accounted for 78% of the total emissions. The second highest emissions were from Scope 2, which accounted for 22% of the total emissions. The lowest share of emissions was from Scope 1, which were from replacement of CO₂ based Fire Extinguishers and accounts for <0.1% of the total emissions.

Brillio’s Total Scope-wise Emissions for CY 2022

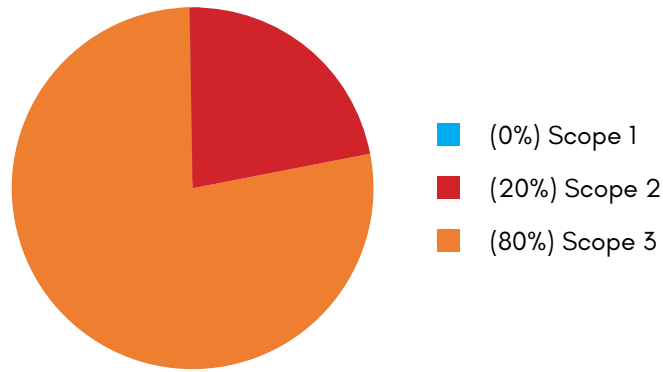
| SCOPE | EMISSIONS (tCO ₂ e) | PERCENTAGE |
|--------------|--------------------------------|-------------|
| Scope 1 | 0.29 | 0.01% |
| Scope 2 | 1145.03 | 22% |
| Scope 3 | 4143.47 | 78% |
| TOTAL | 5288.79 | 100% |

Brillio’s Overall Emissions by Scope for the CY 2022 (tCO₂e)



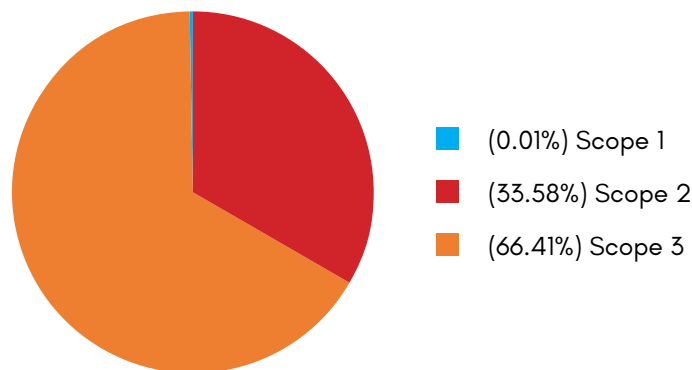
For Brillio’s USA operations, the trend was similar to the overall emissions. Since there are no activities associated with Scope 1 emissions, they were zero. Scope 2 emissions from Grid - Energy use accounted for 20%, corresponding to 105.80 tCO₂e. Scope 3 emissions from Business Travel accounted for the majority share of 80%, corresponding to 421.29 tCO₂e.

Brillio's USA Emissions by Scope (tCO2e)



For Brillio's India operations, Scope 3 emissions from Employee Commute, Business Travel, Waste Generation and T&D Losses from purchased Grid Electricity accounted for 66.41% of the total emissions, corresponding to 2055.11 tCO2e, followed by Scope 2 emissions from purchased Grid Electricity, purchased HVAC/Cooling and purchased backup electricity, and accounted for 33.58% of the total emissions corresponding to 1039.23 tCO2e. Scope 1 emissions accounted for less than 0.1% of the total emissions, corresponding to 0.29 tCO2e.

Brillio's India Emissions by Scope (tCO2e)



EMISSIONS BREAKDOWN BY LOCATION

Brillio LLC and Brillio Technologies India Pvt Ltd Emissions Jan-Dec 2022

| LOCATION | CATEGORY | EMISSIONS (tCO2e) |
|----------------|---|-------------------|
| SCOPE 1 | | |
| India | CO2 Fire Extinguisher | 0.29 |
| USA | No Activities related to Scope 1 in CY 2022 | 0.00 |

| LOCATION | CATEGORY | EMISSIONS (tCO ₂ e) |
|---|--|--------------------------------|
| SCOPE 2 | | |
| India | Grid Electricity Consumption | 906.24 |
| USA | Purchased Cooling/HVAC | 128.79 |
| | Purchased Backup electricity (DG Set) | 4.21 |
| | Energy Use - Grid | 105.80 |
| SCOPE 3 | | |
| India | Employee Commute - Office Cab | 67.26 |
| | Business Travel - Car/Taxi | 23.14 |
| | Business Travel - Air | 1219.48 |
| | Business Travel - Rail | 0.16 |
| | Business Travel - Bus | 0.86 |
| | Business Travel - Hotel | 683.20 |
| | Waste - Paper | 2.15 |
| | Waste - Plastic | 0.04 |
| | Waste - Food | 0.35 |
| | Waste - E-waste | 0.00 |
| USA | Fuel & Energy (not in Scope 1 or 2) - T&D Losses | 58.47 |
| | Business Travel - Air | 371.38 |
| | Business Travel - Rail | 0.13 |
| | Business Travel - Hotel | 42.29 |
| | Business Travel - Car | 7.49 |
| Global | Purchased Goods & Services | 379.61 |
| | Capital Goods | 1287.46 |
| Brillio's total emissions in the CY 2022 Total (tco2e) | | 5288.79 |

6. RECOMMENDATIONS

INCREASE ENERGY EFFICIENCY AND INCREASE THE SHARE OF RENEWABLE ENERGY (RE)

Scope 2 emissions accounted for 22% of the total emissions. Investing in renewable sources of energy as well as increasing building energy efficiency will help reduce the company's Scope 2 emissions.

REDUCING BUSINESS TRAVEL AND ENCOURAGE VIRTUAL MEETINGS

Brillio's highest source of emissions resulted from Business Travel, which included domestic and international flights and hotel stays, along with company provided vehicles for business travel, rail travel and bus travel. Since pandemic related restrictions were removed, sustainable measures such as work-from-home policies and virtual meetings/conferences should continue to be implemented such measures and prioritize business travel only when essential.

FOCUS ON SUSTAINABLE PROCUREMENT PRACTICES

Emissions from Capital Goods, and Purchased Goods & Services together accounted for 1667.07 tCO₂e or 31.52% of total emissions. Brillio should promote sustainable practices among suppliers of goods & services to reduce its overall footprint. Products & services with a lower carbon footprint should be preferred in addition to other sustainability and ESG procurement practices.

SETTING TARGETS & METRICS

Brillio should set science-aligned targets for emissions reduction in the short-, medium- and long-term to enhance emissions reductions efforts as well as have a clearly defined roadmap to achieve decarbonization on a larger scale.

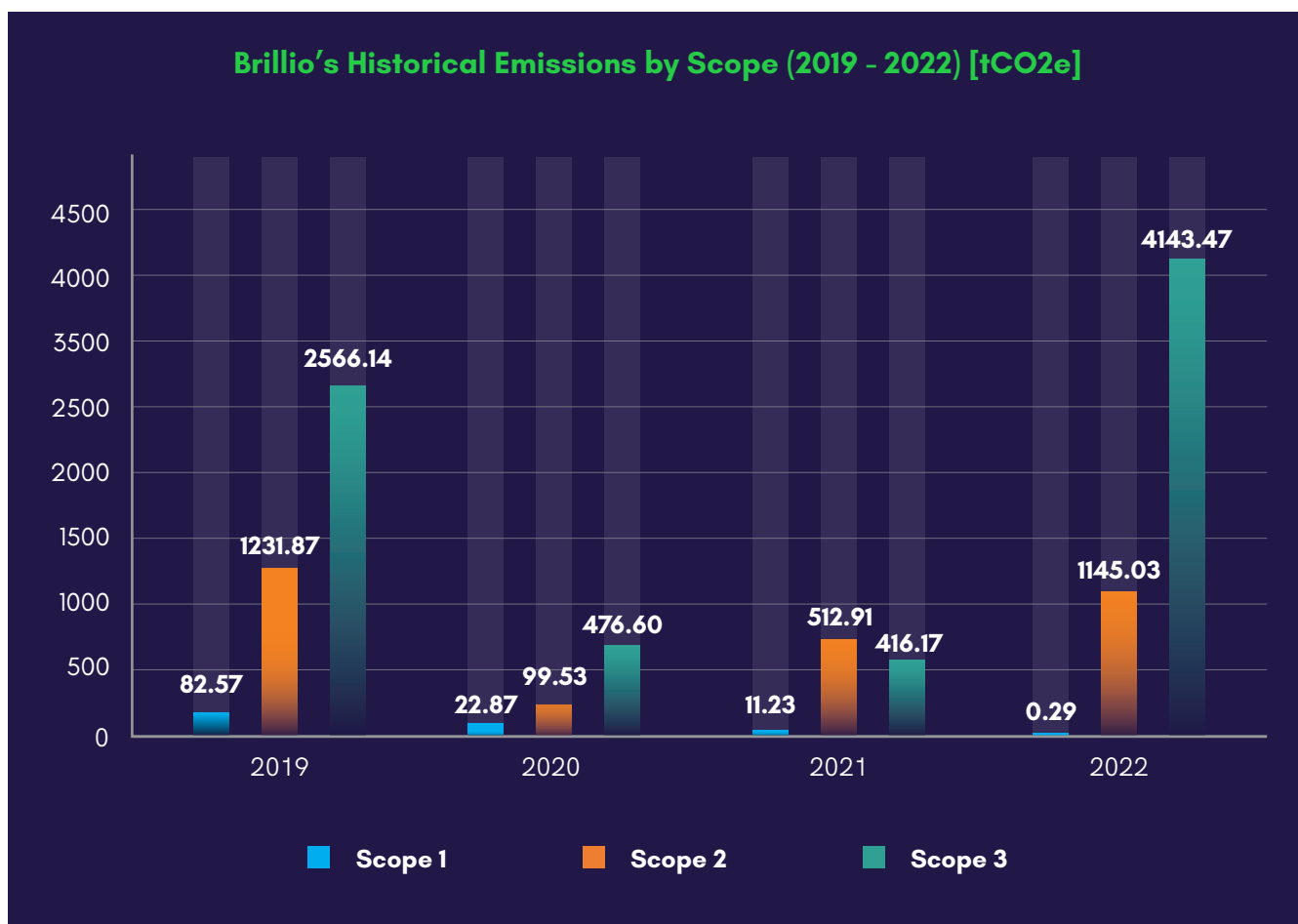
7. CONCLUSION

Brillio's total emissions for the CY of 2022 from its operations in India and USA were:

- Scope 1 (Direct Emissions) - 0.29 tCO₂e
- Scope 2 (Indirect Emissions) - 1145.03 tCO₂e
- Scope 3 (Other Indirect Emissions) - 4143.73 tCO₂e

For the CY 2022, Brillio expanded the operational boundary to include Scope 2 and Scope 3 emissions from its offices in the USA. This was due to the company's efforts to have a wider accountability of its global emissions. Brillio made considerable efforts to increase data availability and transparency. Emissions from Scope 3 - Category 1 - Purchased Goods & Services, and Scope 3 - Category 2 - Capital Goods have also been included in this year's GHG Inventory.

Compared to the previous years, though the overall emissions are higher, Scope 1 emissions have almost reached zero. Scope 2 emissions are higher due to increase in the number of locations considered this year. Scope 3 emissions are significantly higher than the previous year, mainly due to removal of COVID-19 related travel-restrictions translating to more Business Travel. A very significant contributor to the increase in Scope 3 emissions is also due to the inclusion of value chain emissions from global operations.



VERIFICATION STATEMENT OF ENVIRONMENTAL CLAIM

The Certification Body of
TÜV SÜD South Asia Pvt. Ltd.
certifies that the Assertion reported by

Brillio

**Bren Optimus, No. 8/2, Dr. M.H. Marigowda
Road/Sarjapur Main Road, Bellandur, Bangalore,
560029, Karnataka, India**

For its
Organization

In compliance with
**Greenhouse Gas Protocol A Corporate Accounting
and Reporting Standard**

Base Year: 2022 Application Year: 01/01/2022 to 31/12/2022

Reporting Period: 01/01/2022 to 31/12/2022

Total Entity wide emission verified: **5288.79 tCO₂eq**

Scope 1 emissions: 0.29 tCO₂eq

Scope 2 emissions: 1145.03 tCO₂ eq

Scope 3 emissions: 4143.47 tCO₂ eq

Verification Statement No.: VVB-15/01
Vide Report No.: ET-006448



Shruti Kudtarkar

Date: 10/07/2023

Statement continued

| | |
|--------------------|---|
| Project title | GHG emission assertion verification |
| Name of the Client | Brillio |
| Location | Bangalore |
| Technology/ Sector | IT |
| Base year | 2022 |
| Inventory year | 01/01/2022 to 31/12/2022 |
| Reporting Period | 01/01/2022 to 31/12/2022 |
| Criteria | The Greenhouse Gas Protol A corporate accounting and reporting standard |

Objective: To verify GHG emissions assertion by Brillio for scope 1, 2 and 3 in accordance with The Greenhouse Gas Protol A corporate accounting and reporting standard

Materiality: 5%
P

Level of Assurance Achieved: Limited

Conclusion on the Environmental assertion, including any qualifications or limitations (hypothetical, projected and/or historical in nature):

Whether there is

evidence that the Environmental assertion is materially correct and fair representation of the Environmental data and information or that it has been prepared in accordance with the related international standard on Environmental Information quantification, monitoring and reporting or to relevant national standards or practices.

no evidence that the Environmental assertion is not materially correct and fair representation of the Environmental data and information or that it has not been prepared in accordance with the related international standard on Environmental Information quantification, monitoring and reporting or to relevant national standards or practices.



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