

# GREENHOUSE GAS (GHG) EMISSION VERIFICATION

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FY2025



CO<sub>2</sub>

## Introduction and Objective of Work

CETIZION Verifica has been engaged by Orion System Integrators to provide independent verification of GHG emission of Scope 1, Scope 2 and Scope 3 (category-1,2,3,5,6,7 & 8) for the period 1st April 2024 to 31st March 2025. This verification statement applies to the related information included within the scope of work described below. The aim of this process is to provide verification to Orion System Integrators stakeholders over the accuracy, reliability and objectivity of the GHG emissions data.

## Statement of Independence, Integrity and Competence

CETIZION Verifica is an independent professional services company that specializes in quality, environmental, health, safety, sustainability, and social accountability. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes. CETIZION Verifica maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are a licensed Assurance provider by AccountAbility AA1000 as well as accredited ESG Assessment for different sectors to independently verify company environment, social and Governance (ESG) performance disclosures.

## Scope of Work

The scope of our work was limited to verification over Orion System Integrators Scope 1, Scope 2 and Scope 3 (category-1,2,3,5,6,7 & 8) GHG emissions data (the 'Selected Information')

**Verification period:** 1st April 2024 to 31st March 2025

**Geographical scope:** Orion System Integrators, a global IT and consulting firm. Emissions across six major global offices—Mumbai, Ambattur, OMR, Coimbatore, Kochi, and the United States—were assessed.

**Table 1**

S.No	Office	Address
1	Mumbai	503, Powai plaza, Hiranandani gardens, Powai, Mumbai – 400076, India.
2	Ambattur	32A & B, 7 <sup>th</sup> floor Ambit IT Park Road, Ambattur Industrial Estate, Chennai-600058, India
3	OMR	4/363, Block-B, 3 <sup>rd</sup> floor, Old Mahabalipuram road, Kandhanchavadi, Chennai, Tamil Nadu 600096, India
4	Coimbatore	Hanudev info park, 6 <sup>th</sup> floor, D block, Udayampalayam road, Coimbatore – 641028, India
5	Kochi	103, Lulu cyber tower 1, Lulu tech park, Info Park PO, kakkanad, Kochi – 641028, India
6	United States	333 Thornall street 7 <sup>th</sup> floor Edison, NJ 08837 USA

**Organizational scope:** Operations under Orion System Integrators 's operational control

### Emissions categories included:

- Scope 1
- Scope 2
- Scope 3 (category-1,2,3,5,6,7 & 8)

This verification covers a comprehensive range of GHG emissions, including direct emissions from owned or controlled sources (Scope 1), indirect emissions from purchased electricity (Scope 2), and other indirect emissions that occur in the company's value chain (Scope -3 category-1,2,3,5,6,7 & 8.

## Limitations and Exclusions

The verification team understands that voluntary disclosures of sustainability data by nature are subject to uncertainty, including scientific and estimation uncertainty that led to inherent limitations in the accuracy of the information reported. The verification team recognizes these inherent limitations and implements quality-checking processes to reduce the impact they may have on the accuracy of the resulting statements. Fugitive emissions are excluded in the reporting period.

## Reporting Criteria

The selected information is reported in accordance with the Orion System Integrators internal procedure for GHG reporting which is aligned to '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 the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (revised edition).

## Summary of Work Performed

**As part of its independent verification, CETIZION Verifica undertook the following activities.**

- Assessed the appropriateness and accuracy of the selected information.
- Conducted interviews with relevant personnel of Orion System Integrators.
- Reviewed the data collection and consolidation processes used to compile the selected information, including assessing assumptions made, the data scope and reporting boundaries.
- Reviewed a sample of the selected information against the corresponding source documentation provided by Orion System Integrators.
- Performed a selection of aggregation calculations of the selected information.

## Basis for Qualified Opinion

The Report includes CO<sub>2</sub>e emissions only.

## CETIZION Verifica's Opinion

**Type of opinion:** Qualified opinion

**Assurance level:** Limited level of assurance

**Main conclusion:** Except for certain matters (not specified in this excerpt), CETIZION Verifica found no evidence to suggest that Orion System Integrators has not:

- Met the requirements of the previously mentioned criteria
- Disclosed accurate and reliable performance data and information (as summarized in Table 2 and 3, which is not provided in this excerpt)

**Basis of opinion:** Limited assurance engagement, materiality determined by the professional judgment of the verifier

**Caveat:** The opinion is qualified, meaning there are some matters that led to exceptions in the verification team's conclusion.

## Table: Summary of Orion System Integrators GHG emissions data for FY-2025

Table 2

S.No	Emission categories	Emissions (tonnes of CO <sub>2</sub> e)	Percentage
1.	Scope 1	29.6	0.7%
2.	Scope 2	979.63	23%
3.	Scope 3	3247.91	76%
Total GHG emissions		4257.15	100%

Table 3

Category wise emissions			
S.No	Category	Emissions (tonnes of CO <sub>2</sub> e)	Methodology
<b>Scope-1</b>			
1.	Scope 1: Stationary Combustion	29.6	Activity data method
<b>Scope-2</b>			
2.	Scope 2: Purchased electricity	979.63	Activity data method
<b>Scope-3</b>			
3.	Scope 3: C1. Purchased goods and services	875.26	Spend based method
4.	Scope 3: C2. Capital goods	27.42	Spend based method
5.	Scope 3: C3. Fuel and energy related activity	103.96	Average data method
6.	Scope 3: C5. Waste generated in operations	0.01	Average data method
7.	Scope 3: C6. Business travel	539.25	Spend based method
8.	Scope 3: C7. Employee commuting	1328.78	Distance based method
9.	Scope 3: C8. Upstream leased assets	373.23	Spend based method
<b>Total (tonnes of CO<sub>2</sub> e)</b>		<b>4257.15</b>	

**Notes:**

1. Emission factors used for Scope 1 calculations are sourced from Defra 2024.
2. Emission factors used for Scope 2 calculations are sourced from the Central Electricity Authority (CEA) for India and the New Jersey grid emission factors for the US.
3. Emission factors used for Scope 3 calculations are sourced from the USEPA and the India GHG Program.
4. Upstream transportation emissions are accounted for under Purchased Goods and Services.

## Verification conclusions

CETIZION Verifica conducted an independent verification of Orion System Integrators GHG emissions inventory for the reporting year from 1st April 2024 to 31st March 2025. Based on the verification activities above, we found no material discrepancy, error or omission that would lead us to conclude the environmental performance statements are not fairly stated and prepared in all material respects in accordance with ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions and 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.

For **CETIZION Verifica Private Limited**

**Gangaa C SHARMA**

**Lead Verifier**



**Digitally Signed By**

**GANGA CHARAN SHARMA**

**Managing Director & CEO**

**Former Board Member of Global  
Sustainability Standard Board**

**(GSSB)/GRI**

**Aluminium Stewardship Initiative  
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**Signed Dated: 2025.08.07**

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