



RAVIRAJ FOILS LIMITED.

EHS PROCEDURE

HR DEPARTMENT	PAGE NO	Page 1 of 5
TITLE: Disclosure of GHG Emissions and Energy Use Policy	DOC. NO.	RFL/EHS/PR/61
	REV. NO.	00
	EFFECTIVE DATE	20/08/2024
	REVIEW DATE	19/08/2025
	SUPERSEDES	NIL

1. Purpose

The purpose of this policy is to establish a comprehensive framework for the accurate accounting, verification, and public disclosure of greenhouse gas (GHG) emissions and energy use at Raviraj Foils Ltd. This policy ensures that all relevant data are disclosed transparently, verified independently, and reported in alignment with internationally recognized standards.

2. Scope

This policy applies to all facilities and operations of Raviraj Foils Ltd., covering all sources of energy use and GHG emissions. It includes the accounting and reporting of emissions and energy use, independent verification of disclosed data, and adherence to the GHG Protocol Corporate Accounting and Reporting Standard.

3. Core Principles

Transparency: We are committed to transparent reporting of our energy use and GHG emissions, ensuring that stakeholders have access to accurate and verifiable data.

Accuracy: All GHG emissions and energy use data will be rigorously calculated and independently verified to ensure accuracy and reliability.

Compliance: Our reporting practices align with the GHG Protocol Corporate Accounting and Reporting Standard, as well as relevant local and international regulations.

PREPARED BY:	CHECKED BY:	APPROVED BY:
		
Safety Officer	Sr. EHS Officer	HR - Head
DATE: 20/08/2024	DATE: 20/8/2024	DATE: 20/08/2024

MASTER COPY



RAVIRAJ FOILS LIMITED.

EHS PROCEDURE

HR DEPARTMENT	PAGE NO	Page 2 of 5
TITLE: Disclosure of GHG Emissions and Energy Use Policy	DOC. NO.	RFL/EHS/PR/61
	REV. NO.	00
	EFFECTIVE DATE	20/08/2024
	REVIEW DATE	19/08/2025
	SUPERSEDES	NIL

4. GHG Emissions and Energy Use Accounting

4.1 Accounting and Reporting

Annual Disclosure: Raviraj Foils Ltd. will account for and publicly disclose, on an annual basis, energy use and GHG emissions by source. This disclosure will include emissions data for Scope 1 (direct emissions), Scope 2 (indirect emissions from energy use), and where relevant, Scope 3 (other indirect emissions).

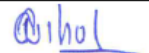
Detailed Presentation: Emissions data will be presented in a clearly defined and itemized manner, categorized by timeframe, scope, activity, location, and/or facility. Emissions from non-aluminum-related activities, if any, will be reported separately.

Use of Protocols: The GHG Protocol Corporate Accounting and Reporting Standard and associated guidance and calculation tools will be the basis for all emissions calculations. Emissions from exported power, heat, steam, or other non-aluminum-related processes will be reported separately to ensure transparency.

Materiality Thresholds: Any emission source that constitutes more than 5% of the total GHG emissions inventory for Scope 1 and 2, and 10% for Scope 3, will be considered material and included in the public disclosure.

Energy Use Data: Energy use data will be reported with the same level of detail and accuracy as GHG emissions data. This includes the specific energy carriers used (e.g., electricity, coal, steam) and their associated energy values.

Scope of Reporting: In cases where there is a disconnect between corporate accounting boundaries and the accounting boundaries of the entity, the reasons for such misalignment will be transparently reported.

PREPARED BY:	CHECKED BY:	APPROVED BY:
		
Safety Officer	Sr. EHS Officer	HR - Head
DATE: 20/08/2024	DATE: 20/8/2024	DATE: 20/08/2024

MASTER COPY



RAVIRAJ FOILS LIMITED.

EHS PROCEDURE

HR DEPARTMENT	PAGE NO	Page 3 of 5
TITLE: Disclosure of GHG Emissions and Energy Use Policy	DOC. NO.	RFL/EHS/PR/61
	REV. NO.	00
	EFFECTIVE DATE	20/08/2024
	REVIEW DATE	19/08/2025
	SUPERSEDES	NIL

4.2 Independent Verification

Mandatory Verification: All publicly disclosed energy use and GHG emissions data will undergo independent verification before publication mainly from the Ecovadis platform

Verification Process: First we will do internal verification and then submit data to the Ecovadis platform

Verification Statement: The Ecovadis Carbon score we will publish 4.3
Reporting of

Scope 3 Emissions

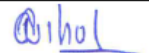
Inclusion of Scope 3: Where Scope 3 emissions are considered material, they will be included in the public disclosure. The reporting will follow the categories outlined in the GHG Protocol for Scope 3 emissions, with emphasis on accurate and verifiable data.

Supplier Engagement: Raviraj Foils Ltd. will engage with suppliers and customers to source accurate emissions data whenever possible. Default factors will only be used as a last resort, particularly when sector-wide variability is low.

5. Public Disclosure

5.1 Annual Reporting

Formats and Channels: GHG emissions and energy use data will be included in the company's annual report, sustainability report, and/or on the company's website. Public disclosure will be in accordance with GRI 305 (emissions) and GRI 302 (energy use) standards.

PREPARED BY:	CHECKED BY:	APPROVED BY:
		
Safety Officer	Sr. EHS Officer	HR - Head
DATE: 20/08/2024	DATE: 20/08/2024	DATE: 20/08/2024

MASTER COPY



RAVIRAJ FOILS LIMITED. EHS PROCEDURE

HR DEPARTMENT	PAGE NO	Page 4 of 5
TITLE: Disclosure of GHG Emissions and Energy Use Policy	DOC. NO.	RFL/EHS/PR/61
	REV. NO.	00
	EFFECTIVE DATE	20/08/2024
	REVIEW DATE	19/08/2025
	SUPERSEDES	NIL

No Minimum Threshold: All emissions data will be publicly disclosed regardless of their total. There will be no minimum threshold for reporting the total emissions generated by the entity.

5.2 Transparency in Communication

Underlying Assumptions: All public communication regarding GHG emissions and energy use data will include access to the underlying assumptions used in the calculations, ensuring transparency and consistency.

Exclusion of Sensitive Data: Commercially sensitive information will be excluded from public disclosures, with non-commercial data summarized to demonstrate broad inputs and outputs.

6. Documentation and Monitoring

Comprehensive Documentation: Detailed records of all processes related to GHG emissions and energy use accounting will be maintained. This includes methodologies, assumptions, and data sources used in the calculations.

Continuous Monitoring: GHG emissions and energy use will be continuously monitored, with regular internal reviews to ensure accuracy and compliance with this policy.

7. Review and Continuous Improvement

7.1 Policy Review

Regular Reviews: This policy will be reviewed at least every five years or as needed based on changes in industry standards, regulatory requirements, or business operations. The review process will involve input from senior management and relevant stakeholders.

PREPARED BY:	CHECKED BY:	APPROVED BY:
		
Safety Officer	Sr. EHS Officer	HR - Head
DATE: 20/08/2024	DATE: 20/8/2024	DATE: 20/08/2024

MASTER COPY



RAVIRAJ FOILS LIMITED.

EHS PROCEDURE

HR DEPARTMENT

PAGE NO

Page 5 of 5

TITLE: Disclosure of GHG Emissions and Energy Use Policy

DOC. NO.

RFL/EHS/PR/61

REV. NO.

00

EFFECTIVE DATE

20/08/2024

REVIEW DATE

19/08/2025

SUPERSEDES

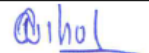
NIL

7.2 Continuous Improvement

Ongoing Improvements: Raviraj Foils Ltd. is committed to continuously improving its GHG emissions and energy use reporting practices, ensuring alignment with the latest industry standards and stakeholder expectations.

8. Revision History:

Sr. No.	Issue Date	Reason for revision	Revision No.	Obsolete Doc No.
1	20/08/2024	First Issue	00	-

PREPARED BY:	CHECKED BY:	APPROVED BY:
		
Safety Officer	Sr. EHS Officer	HR - Head
DATE: 20/08/2024	DATE: 20/8/2024	DATE: 20/08/2024

MASTER COPY