



NEOGEN[®]
CHEMICALS LTD.

GHG EMISSION REPORT

Reporting Year: 2024–25

Neogen Chemicals Limited

Company Name: Neogen Chemicals Limited

Reporting Period: FY 2024–25 (1 April 2024 – 31 March 2025)

Scope of Verification: Scope 1 and Scope 2 Greenhouse Gas Emissions

1. Introduction

This report presents the verification of Scope 1 and Scope 2 greenhouse gas (GHG) emissions of Neogen Chemicals Limited for FY 2024–25.

2. Organizational Boundary

The organizational boundary has been established using the operational control approach. All manufacturing facilities and utilities under direct operational control of Neogen Chemicals Limited are included.

3. Operational Boundary

Scope 1 emissions include direct emissions from stationary combustion (boilers, generators), mobile combustion, and process emissions. Scope 2 emissions include indirect emissions from purchased electricity.

4. Methodology

Emissions have been calculated using activity data multiplied by appropriate emission factors sourced from IPCC Guidelines, Central Electricity Authority (CEA), and national standards.

5. Emission Inventory Summary

Scope-1 Emission

Fuel	Density (MT/UoM)	NCV (GJ/MT)	EF (t CO ₂ e/GJ)	Consumption	GJ	tCO ₂ e
LDO (KL)	0.83	43	0.0741	67.90	2,423.17	179.56
HSD (KL)	0.83	43	0.0741	40.93	1,460.72	108.24
Coal (MT)	1	18.9	0.0961	2,738.01	51,748.29	4,973.01
PNG (SCM)	0.00076	48	0.0561	29,94,192.28	1,09,228.13	6,159.24
CO ₂ (Kg)	-	-	1	149.50	-	0.150
Scope-1 Emission (tCO₂e)						11,420.20

Scope-2 Emission

Purchased Electricity		Consumption	GJ	tCO ₂ e
2024-25	t CO ₂ e / MWh			
India	0.757	1,75,15,060	63,054.22	13,258.90

6. Scope-1 & 2 Emissions

Sr. No.	Emission	tCO ₂ e
(1)	Scope-1	11,420.20
(2)	Scope-2	13,258.90

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT



To

The Board of Directors of Neogen Chemicals Limited

Introduction and objectives of work

The Board of Directors of Neogen Chemicals Limited (hereinafter abbreviated as "NCL") have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions ("the GHG Inventory") i.e. Scope 1 and Scope 2 emissions data as defined by the GHG Protocol and covering the Company's emissions over the period 1st April 2024 to 31st March 2025, which forms part of the Company's response to the disclosure for Sustainability report of FY 2024-25.

Intended User

The assurance statement is made solely for "Neogen Chemicals Limited" as per the governing contractual terms and conditions of the assurance engagement contract between "Neogen Chemicals Limited" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "Neogen Chemicals Limited" for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Limited Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance. The verification applies a \pm 5% uncertainty towards errors and omissions.

The reporting boundaries considered for this reporting period are as follows:

<u>Site Name/ Location</u>	<u>Site Address</u>
Head Office	Office No. 1002, 10th Floor, Dev Corpora Building, Eastern Express Highway, Opp. Cadbury Company, Pokhran Road No. 2, Khopat, Thane - 400601, Maharashtra, India.
Dahej Site	Plot No. Z-109, SEZ-II, Dahej, Tal-Vagra, Dist-Bharuch.
Karakhadi Site	Block No. 526A, Village Karakhadi, Taluka Padra, Vadodara, Gujarat 391450.
Mahape Site	Plot No. 43/44, TTC MIDC Industrial Area, Mahape, Navi Mumbai 400710, Maharashtra, India
Patancheru Site	17-D, Phase I, IDA, Patancheru, Sangareddy District, Telangana – 502319

The Scope of work agreed upon with Neogen Chemicals Limited includes verifications of its GHG emissions (Scope 1 and Scope 2) as listed below:

Scope 1 emissions arising from

- Coal - Used for Boiler Operation
- LDO - Used for Boiler Operation
- PNG - Used for Boiler Operation and other
- HSD - Used for DG Set & Diesel Pump Operation and other
- CO₂ – Refilling of CO₂ type Fire Extinguishers



Scope 2 emissions arising from

- Use of purchased electricity from Grid

As part of its independent Limited Assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyses and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visits at Dahej & Karakhadi plants. Bureau Veritas interviewed personnel of Neogen Chemicals Limited's including Utility, Environment, Safety, HR, L&D, Procurement / SCM, and other relevant departments.

Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of Neogen Chemicals Limited emissions provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions at HO & Sites
- On site assessment from 15th to 16th May 2026 for the data monitoring and reporting at HO and site.

Conclusion:

Scope	Source	GHG Emissions (tCO2e)
Scope 1	Emissions arising from the consumption of fuels like HSD, Coal, PNG, LDO & CO2	11,420.20
Scope 2	Emissions from consumption of grid electricity	13,258.90
Total		24,679.10

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of GHG Inventory Report. Our sole responsibility is to provide independent Limited assurance on the GHG Inventory report for the financial year ended 31st March 2025.

Our Findings

On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of Neogen Chemicals Limited GHG Emissions – Inventory for FY 2024-25.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Neogen Chemicals Limited and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of “Neogen Chemicals Limited” outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 196 years of history. Its assurance team has extensive experience in conducting assessments over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly 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.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Neogen Chemicals Limited.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our Limited Assurance Report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Dinesh PATEL
Lead Assuror
Bureau Veritas (India) Private Limited
Vadodara, India
Dt: May 24, 2026



Munji Rama Mohan RAO
Technical Reviewer
Bureau Veritas (India) Private Limited
Hyderabad, India
Dt: May 25, 2026