

## GHG Emissions Verification Statement

Gaakaa Tech is a leading business advisory services provider for various protocols of Sustainability & ESG, represented by a registered valuer under IBBI and Wealth Tax Act, Government of India, and a Chartered Engineer.

Gaakaa Tech is an independent GHG Lead verifier with having qualified and experienced group of people under its name. Gaakaa Tech has been contracted by Electronic Instrumentation & Control Pvt. Ltd. (EICPL) for independent third-party verification of Scope 1, Scope 2, and Scope 3 Greenhouse Gas (GHG) Emissions Verification for their facilities' GHG emissions 2025 inventory to a reasonable assurance level. The reporting protocol against which verification was conducted is the 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 ISAE 3410 : Assurance Statements on Greenhouse Gas Statements.

Further, the verification exercise was performed against the general principles of ISO 14064-3:2019 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

### Roles & Responsibilities

The management of EICPL is responsible for the organization's GHG emissions information system, data maintenance, and reporting procedures in accordance with that system, including the data collection, inventory, calculation, and determination of GHG emissions for the organization.

Gaakaa Tech's responsibility is to express an independent verification opinion on the GHG emissions inventory and report for the period calendar year 2025. Gaakaa Tech affirms our independence from EICPL and, to our knowledge, is free from bias and conflicts of interest with the organization.

### Scope of Verification

The organizational boundary was established following the operational control approach. The scope of this engagement covered GHG emissions sources for EICPL's location as addressed under :

Manufacturing Site :

Electronic Instrumentation & Control Pvt. Ltd.

Plot no. 56, Panchratna Industrial Estate, Changodar Industrial Area, Sarkhej-Bavla Road, Changodar, Taluka: Sanand, Ahmedabad, Gujarat, India - 382213.

The verification will include verification of Scope 1, Scope 2, and Scope 3 data, as follows:

Scope 1: Category 1-Direct GHG Emissions and Removals

Scope 2: Category 2-Indirect GHG Emissions from Imported Energy

Scope 3: Category 3-Indirect GHG Emissions from Business Travels

Scope 3: Category 4-Indirect GHG emissions from Employee Commuting

## Objectives

The objectives of this reasonable assurance verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions, as declared in the organization's GHG inventory were not; accurate, complete, consistent, transparent, and free of material error or omission in accordance with the criteria outlined below. The prime objective of this report is to verify EICPL's GHG emission report for the year 2025 for their self-assessment purpose only.

## Criteria

Criteria against which the verification assessment was undertaken, includes:

# 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.

# ISO 14064-3:2019 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

## Level of Assurance

The level of assurance agreed upon is that of reasonable assurance. A materiality level of 10% was applied. Note that an assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

## Conclusion & Verification Opinion

Gaakaa Tech performed verification work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance based on the verification plan prepared at project initiation.

The verification was conducted about the GHG emissions inventory, reporting, and supporting records for the reporting period. The assessment included the collection of evidence supporting the reported data and multiple checks of compiled data, emissions factors, calculation methodologies, data collection and management systems, and referenced verification criteria and reporting standards.

The verification statement shall be interpreted with the GHG assertion provided in their GHG Emission Report Doc Id : EICPL/GHG/2025, Dated : 30-11-2025.

Gaakaa Tech followed a risk-based approach for verification, by initially identifying risks associated with the GHG emissions inventory and controls in place to mitigate risks. The examination included an assessment of a fair number of sample sets, of evidence relevant to the reporting of GHG emissions information. The GHG emissions information for the reporting period, is verified by Gaakaa Tech to a reasonable assurance level, consistent with the agreed verification scope, objectives, and criteria. All errors and corrective action in reported data identified during the verification process have been duly corrected. 100% of emissions by scope are verified as follows (in metric tons):

Scope 1 (MTCO <sub>2</sub> e)	Scope 2 (MTCO <sub>2</sub> e)	Scope 3.6 (MTCO <sub>2</sub> e)	Scope 3.7 (MTCO <sub>2</sub> e)	Total (MTCO <sub>2</sub> e)
8.76	35.32	73.60	1260.21	1377.88

Based on the data and information provided by EICPL, Gaaka Tech concludes with reasonable assurance that:

# GHG Emissions assertions shown above are materially correct and are a fair representation of the data and information.

# EICPL has established appropriate systems for the collection, aggregation, and analysis of relevant emissions data, and has implemented internal checks and controls that provide a reasonable degree of confidence that such information is complete and accurate.

### Statements of Limitations

# Gaaka Tech (We) has (have) issued this report based on the data and records provided by EICPL, which we believe true and correct. We have verified the method of collection of data and availability of data.

# We have provided our independent opinion with best professional assumptions and judgements.

# EICPL is free to take appropriate decision at their end for which Gaaka Tech is not stated responsible.

# This report has been prepared for the purposes stated herein and should not be relied upon for any other purpose.

# This report is the property of EICPL and this should be produced for any legal objective or purpose.

# This report shall not be used for any other objective as stated in this report.

# If there is any fact and / or information which is not provided to us or which is not known to us at the time of preparing this report which may adversely affect the objective of the report, then this report stands null and void.



Signed by : Er Devang Shah  
GHG Lead Verifier, Gaaka Tech

Date : 04-12-2025