



GHG Emissions Inventory Report - FY25

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# 1. Emissions at a Glance

Featherlite Furniture is committed to understanding and reducing its greenhouse gas (GHG) emissions as part of its broader climate responsibility. Since FY22, the company has been systematically tracking and managing its emissions in line with the GHG Protocol Corporate Standard, ensuring consistency, transparency, and accuracy. Our near-term Science Based Targets initiative (SBTi) goals have been validated, and we disclose our progress annually through the CDP platform, reinforcing our commitment to accountability.

In FY24 (April 2023 – March 2024), we expanded our inventory to include Scope 3 emissions, providing a

more complete view of our climate impact across the value chain. This marks a significant step forward in our journey, supported by multiple projects aimed at improving efficiency, embracing renewable energy, and lowering our overall carbon footprint.

Building on this progress, in FY25 (April 2024 – March 2025) we have prepared this GHG Emissions Inventory Report in accordance with the GHG Protocol's reporting requirements. This report serves as a transparent record of our emissions performance, reflecting our continued efforts to measure, manage, and reduce our climate impact.

## Scope 1+2 Emissions (location-based)

1453.01 tCO<sub>2</sub>e

For reporting period FY25

-31.86%

Reduction in Emission Intensity  
over baseline year FY22

## Electricity demand met through onsite solar in FY25

30.70%

## Scope 1+2 Emissions (market-based)

267.68 tCO<sub>2</sub>e

For reporting period FY25

-87.45%

Reduction in Emission Intensity  
over baseline year FY22



1229.36 MWh

Wind Energy Exported in FY25

## 2. Organisational Overview

Founded in 1965, Featherlite Furniture has evolved into one of India's respected names in furniture manufacturing, delivering high-quality workspace solutions for clients across industries. Our operations are guided by a commitment to excellence, innovation, and environmental responsibility, ensuring that business growth goes hand-in-hand with sustainable progress.

In recent years, we have accelerated our transition towards a low-carbon future. Solar energy and other renewable sources now power a growing share of our operations, complemented by energy efficiency upgrades across facilities. We are securing International Renewable Energy Certificates (I-RECs) to further support clean energy adoption, streamlining operations to minimise waste and improve

productivity, and working closely with suppliers to align value chain practices with our climate goals.

Our climate ambition is anchored by a validated near-term SBTi target to cut Scope 1 and 2 emissions by 42% by 2030 (from an FY22 baseline). We have also set an internal net-zero target for 2040 and are in the process of aligning and formalising this commitment with the SBTi. In FY25, we continue to strengthen data accuracy, broaden our Scope 3 coverage, and invest in projects that reduce emissions across both our operations and value chain. In 2024, we achieved a CDP score of B-, the highest rating awarded to SMEs globally, reflecting our leadership in climate disclosure and performance.

SBTi-Validated Target  
42% reduction in Scope 1 & 2 emissions  
by 2030 (from FY22 baseline)



CDP Score: B  
(2024 Annual Disclosure)



GreenCo: Gold rating  
Achieved in the year 2025



Net-Zero Target  
2040 (Scope 1, 2 & 3)



### 3. Reporting Period, Frequency & Base Year

The reporting period for this inventory is FY25, covering April 1, 2024 to March 31, 2025. Featherlite prepares its GHG Emissions Inventory annually, ensuring consistent tracking and disclosure of progress.

For Scope 1 and Scope 2 emissions, the base year is FY22 (April 1, 2021 to March 31, 2022). No recalculation of base year emissions has been required, as there have been no structural changes, methodology updates, or emission factor revisions that meet the recalculation triggers under the GHG Protocol Corporate Standard.

For Scope 3 emissions, the base year is FY24 (April 1, 2023 to March 31, 2024). A recalculation of the base year has been carried

out in FY25 to incorporate updated and more accurate emission factors, including well-to-wheel factors in line with SBTi requirements. This recalculation was performed in accordance with the GHG Protocol Corporate Standard, and all methodologies, assumptions, and data sources have been documented.

This report will undergo limited verification by a third party to further enhance its credibility.



## 4. Inventory Boundaries and Scope Definitions

Featherlite Furniture operates six facilities in and around Bengaluru, Karnataka, and one facility in Sriperumbudur, Tamil Nadu, India. The organizational boundary for GHG accounting is defined using the operational control approach, consistent with the GHG Protocol Corporate Standard.

Between FY24 and FY25, there was a change in the organizational boundary due to operational shifts: the Deepanjali Nagar facility was closed in November

2024, and a new facility in Ramohalli was opened in December 2024. This change has been fully accounted for in our FY25 inventory in accordance with GHG Protocol guidelines to ensure accurate and consistent reporting. As stated in the FY24 report, the closure of the Hosur facility remains in effect.

### Organisational Boundary

Sl. No.	Facility Code	Location	Type of Facility	Status
1	P-1	Rajanakunte	Manufacturing and Assembly Unit	Operational
2	L-1	Hejjala	Manufacturing and Assembly Unit	Operational
3	L-2	Kumbalagodu	Manufacturing Unit	Operational
4	L-3	Deepanjali Nagar	Manufacturing Unit	Closed in Nov-2024
5	L-4	Vasantha Nagar	Corporate Office	Operational
6	L-5	Sriperumbudur	Manufacturing Unit	Operational
7	L-6	Ramohalli	Manufacturing Unit	Opened in Dec-2024





## Operational Boundary

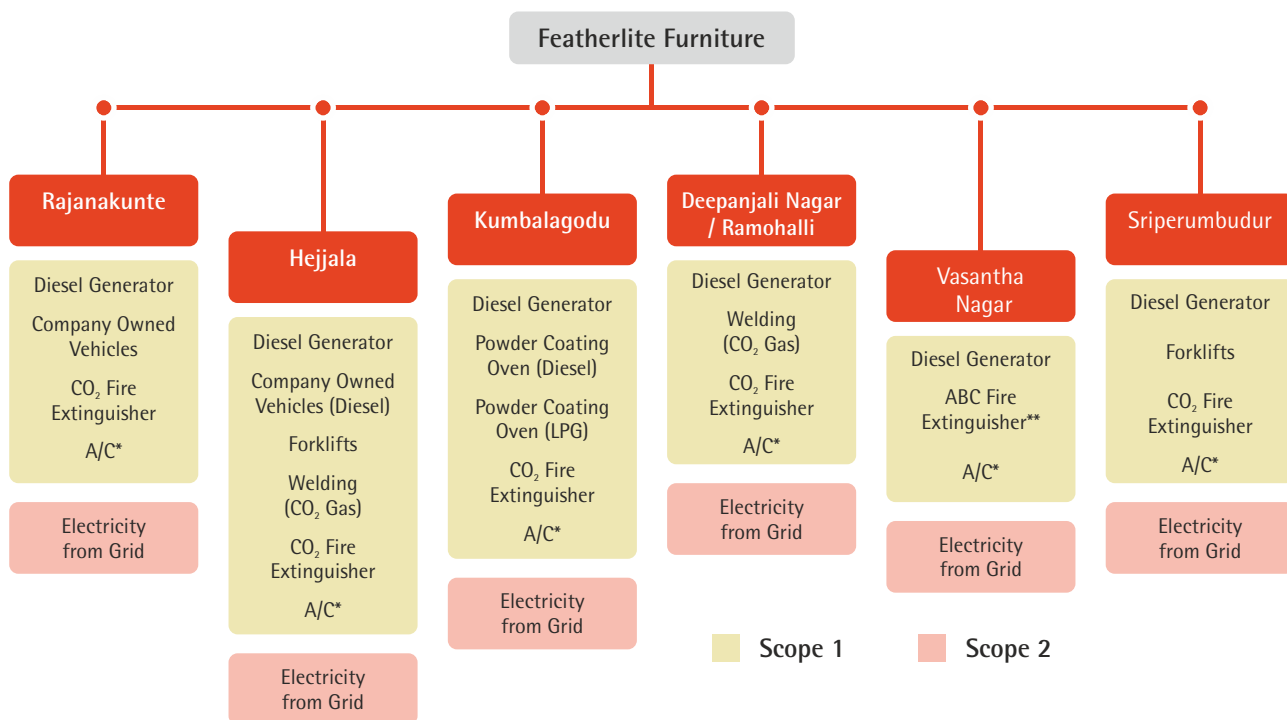
### Scope 1 (Direct Emissions)

Covers emissions from sources owned or controlled by Featherlite, including:

- Combustion of diesel in standby generators
- Fuel use in company-owned vehicles
- Use of LPG for preheating ovens
- Fugitive emissions, including CO<sub>2</sub> from welding gas and discharge from fire extinguishers

### Scope 2 (Indirect Energy Emissions)

Covers indirect GHG emissions from the purchase of electricity from the state grid. Both location-based and market-based methods are applied in line with GHG Protocol guidance.



\*Note: Fugitive emissions from air conditioning are acknowledged; however, for the current reporting year, they are not applicable due to the absence of refill data.

\*\*Note: Fire extinguishers have been transitioned from CO<sub>2</sub> to ABC powder as a measure to minimize fugitive emissions.

### Scope 3 (Other Indirect Emissions)

Includes relevant value chain activities, both upstream and downstream, as per the GHG Protocol Scope 3 Standard. Categories have been assessed for relevance, with calculations performed where applicable. A detailed table of included and excluded categories is provided below.

Sl. No.	Category	Relevancy	Calculation	Explanation
1	Purchased Goods and Services	Relevant	Calculated	Emissions from procurement of raw materials and components used in manufacturing.
2	Capital Goods	Relevant	Calculated	Emissions from production of capital assets such as machinery and equipment purchased in FY25.
3	Fuel & Energy Related Activities	Relevant	Calculated	Upstream emissions from fuel production and electricity generation not included in Scope 1 & 2.
4	Upstream Transportation and Distribution	Relevant	Calculated	Emissions from third-party transport of raw materials to Featherlite's facility.
5	Waste Generated in Operations	Relevant	Calculated	Emissions from treatment and disposal of waste generated onsite.
6	Business Travel	Relevant	Calculated	Emissions from air and ground travel by employees for business purposes.
7	Employee Commuting	Relevant	Calculated	Emissions from daily travel of employees between home and workplace.
8	Upstream Leased Assets	Relevant	Not Calculated	The leased assets will be included in the upcoming reports.
9	Downstream Transportation and Distribution	Relevant	Calculated	Emissions from transport of sold products to customers and distribution partners.
10	Processing of Sold Products	Not Relevant	-	Products are sold ready-to-use; no further processing required by customers.
11	Use of Sold Products	Relevant	Calculated	Emissions resulting from electricity consumption during the use phase of Height Adjustable Tables.
12	End-of-Life Treatment of Sold Products	Relevant	Calculated	Emissions from disposal or recycling of products at the end of their useful life.
13	Downstream Leased Assets	Not Relevant	-	No leased assets are operated downstream by Featherlite.
14	Franchises	Not Relevant	-	Featherlite does not operate under a franchise model.
15	Investments	Not Relevant	-	The company has no investments that generate Scope 3 reportable emissions.

# 5. GHG Emissions Overview

Featherlite's FY25 GHG inventory provides a comprehensive account of emissions across Scopes 1, 2, and 3, in line with the GHG Protocol Corporate Standard. This section summarises our total emissions, scope-wise breakdown, and year-on-year trends, offering transparency on our operational and value chain climate impact.

Scope	Activity Data/Category	GHG Emissions (tCO <sub>2</sub> e)				
		FY25	FY24	FY23	FY22	FY21
1	Direct Emissions (Scope 1)	267.68	261.39	253.57	185.30	162.12
2	Purchased Electricity (Location-Based)	1185.34	1081.51	998.35	682.78	599.21
	Purchased Electricity (Market-Based)	0.00	0.00	998.35	682.78	599.21
Total (Scope 1+2)		1453.02	1342.90	1251.92	868.08	761.33
3	Category 1: Purchased Goods and Services	35,764.13	29,925.43	-	-	-
	Category 2: Capital Goods	573.08	904.23	-	-	-
	Category 3: Fuel & Energy Related Activities	286.28	264.43	-	-	-
	Category 4: Upstream Transportation and Distribution	3,449.46	-	-	-	-
	Category 5: Waste Generated in Operations	3.66	2.57	-	-	-
	Category 6: Business Travel	244.04	500.63	-	-	-
	Category 7: Employee Commuting	431.64	109.82	-	-	-
	Category 8: Upstream Leased Assets	-	-	-	-	-
	Category 9: Downstream Transportation and Distribution	5,882.26	4,298.02	-	-	-
	Category 11: Use of Sold Products	45.30	25.72	-	-	-
	Category 12: End-of-Life Treatment of Sold Products	69.22	-	-	-	-
	Total (Scope 3)	46749.07	36030.85	-	-	-
Total (Scope 1+2+3)		48202.09	37373.75	1251.92*	868.08*	761.33*

\*Note: Comparability is limited due to the exclusion of Scope 3 emissions.

### Scope 1 GHG Emissions (tCO<sub>2</sub>e)

Location	FY25	FY24	FY23	FY22	FY21
Rajanakunte	45.64	44.72	49.87	41.39	20.94
Hejjala	138.89	138.79	140.55	93.18	102.75
Kumbalagodu	54.79	60.59	44.96	35.90	27.53
Deepanjali Nagar / Ramohalli	2.20	0.06	0.06	0.06	0.06
Vasanthanagar	1.86	0.77	2.31	2.33	0.00
Sriperumbudur	24.30	16.46	15.82	12.45	10.85
Scope 1 (tCO <sub>2</sub> e)	267.68	261.39	253.57	185.30	162.12

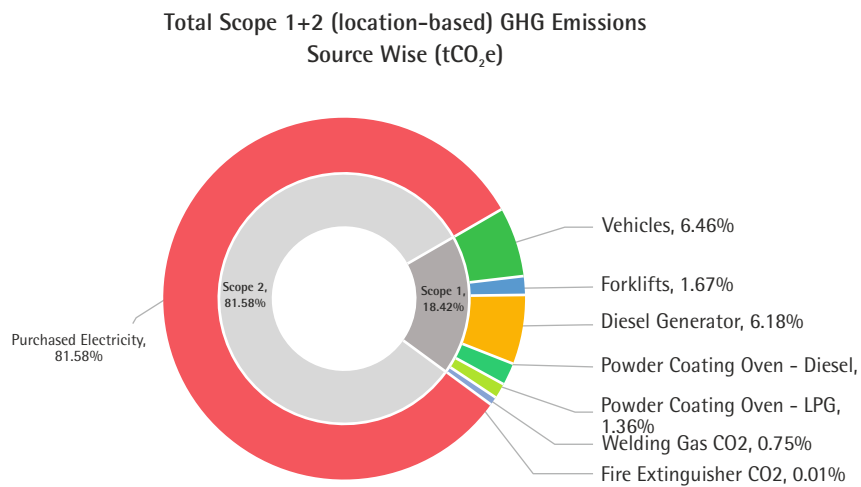
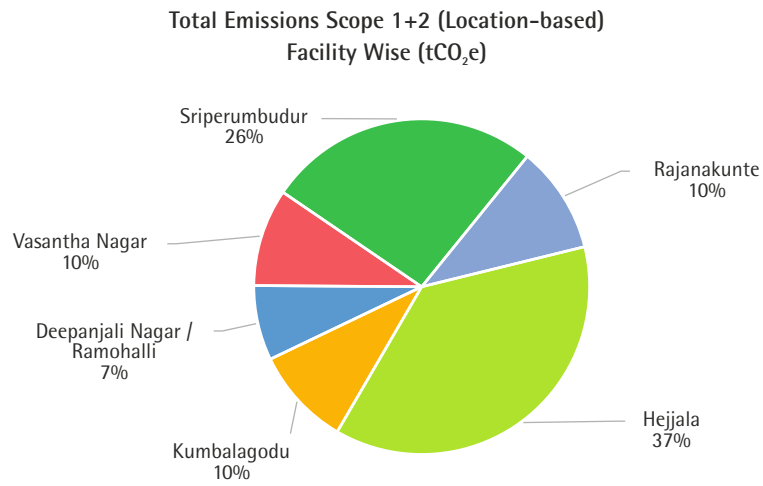
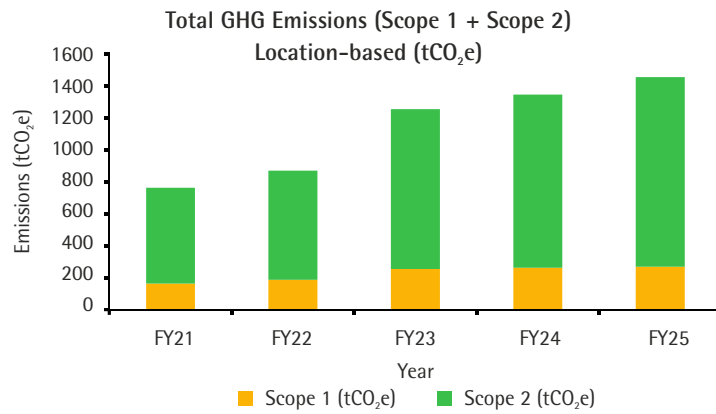
### Scope 2 GHG Emissions (location-based) (tCO<sub>2</sub>e)

Location	FY25	FY24	FY23	FY22	FY21
Rajanakunte	104.48	91.39	98.28	68.64	56.51
Hejjala	402.00	376.53	327.25	192.39	138.77
Kumbalagodu	83.24	82.82	80.96	55.63	50.51
Deepanjali Nagar / Ramohalli	102.74	69.68	33.69	27.86	29.03
Vasanthanagar	134.76	120.03	104.15	89.23	114.67
Sriperumbudur	358.10	341.07	342.51	236.53	209.72
Scope 2 (tCO <sub>2</sub> e)	1185.34	1081.51	998.35	682.78	599.21

### Scope 2 GHG Emissions (market-based) (tCO<sub>2</sub>e)

Scope	FY25	FY24	FY23	FY22	FY21
Scope 2 (tCO <sub>2</sub> e)	0.00	0.00	998.35	682.78	599.21

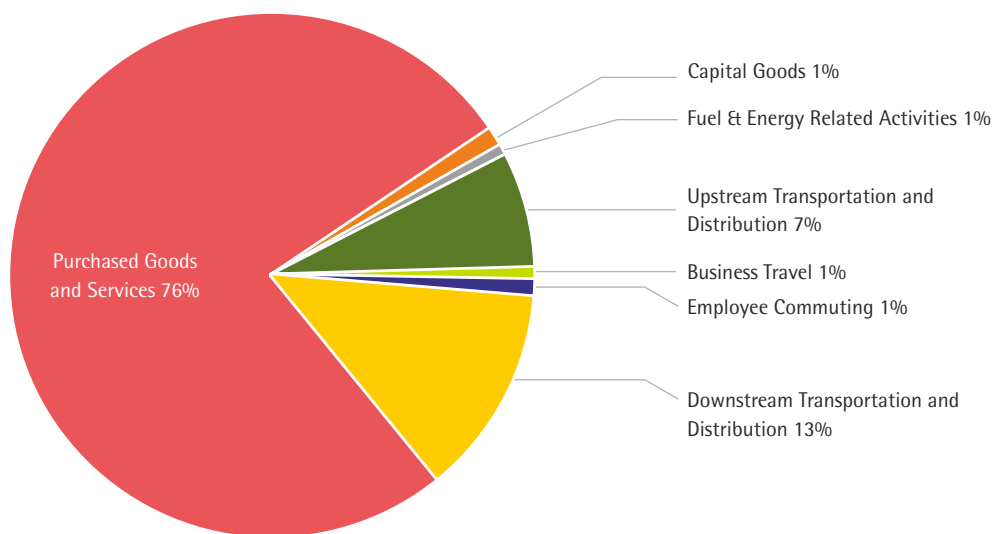




Scope	FY25	FY24	FY23	FY22	FY21
Scope 1 (tCO <sub>2</sub> e)	267.68	261.39	253.57	185.30	162.12
Scope 2 (tCO <sub>2</sub> e)	1185.34	1081.51	998.35	682.78	599.21
<b>Total Emissions (Scope 1+2)</b>	<b>1453.02</b>	<b>1342.90</b>	<b>1251.92</b>	<b>868.08</b>	<b>761.33</b>

Sl. No.	Category	FY25	FY24
1	Purchased Goods and Services	35,764.13	29,925.43
2	Capital Goods	573.08	904.23
3	Fuel & Energy Related Activities	286.28	264.43
4	Upstream Transportation and Distribution	3,449.46	-
5	Waste Generated in Operations	3.66	2.57
6	Business Travel	244.04	500.63
7	Employee Commuting	431.64	109.82
8	Upstream Leased Assets	-	-
9	Downstream Transportation and Distribution	5,882.26	4,298.02
10	Processing of Sold Products	-	-
11	Use of Sold Products	45.30	25.72
12	End-of-Life Treatment of Sold Products	69.22	-
13	Downstream Leased Assets	-	-
14	Franchises	-	-
15	Investments	-	-
Total Emissions (tCO <sub>2</sub> e)		46,749.07	36,030.85

### Scope 3 Emissions - FY25 (tCO<sub>2</sub>e)



## 6. Methodology & Standards Applied

Featherlite's GHG Emissions Inventory for FY25 has been prepared in accordance with the following Greenhouse Gas Protocol standards, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD):

- GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition)
- GHG Protocol Scope 2 Guidance
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

### Calculation Approach

All emissions have been calculated using the standard formula:

$$\text{Emissions (tCO}_2\text{e)} = \text{Activity Data} \times \text{Emission Factor}$$

Activity data was sourced from internal operational records, utility bills, fuel purchase logs, waste disposal data, and other verifiable documentation. Based on data availability and category relevance, appropriate Scope 3 calculation methodologies were selected in line with GHG Protocol guidance. Emission factors were primarily sourced from national databases and industry-average datasets to ensure consistency and comparability.

### Additional Considerations

1. Both location-based and market-based Scope 2 emissions have been reported.
2. Global Warming Potentials (GWPs) are taken from the IPCC Sixth Assessment Report (AR6), with a 100-year time horizon.
3. GHG emissions are reported as tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e), thereby covering all greenhouse gases under the Kyoto Protocol (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub>)
4. All calculations follow the principles of relevance, completeness, consistency, transparency, and accuracy, as specified by the GHG Protocol.

### Continuous Improvement

Looking ahead, Featherlite aims to further improve data quality by engaging suppliers for supplier-specific emission factors, increasing the share of primary data, and adopting more granular measurement systems. We are also exploring the use of specialised software tools to automate data collection and calculation processes, ensuring greater accuracy, efficiency, and traceability. These enhancements will enable more robust tracking of progress toward our climate targets.

# 7. Emission Factors & Source References

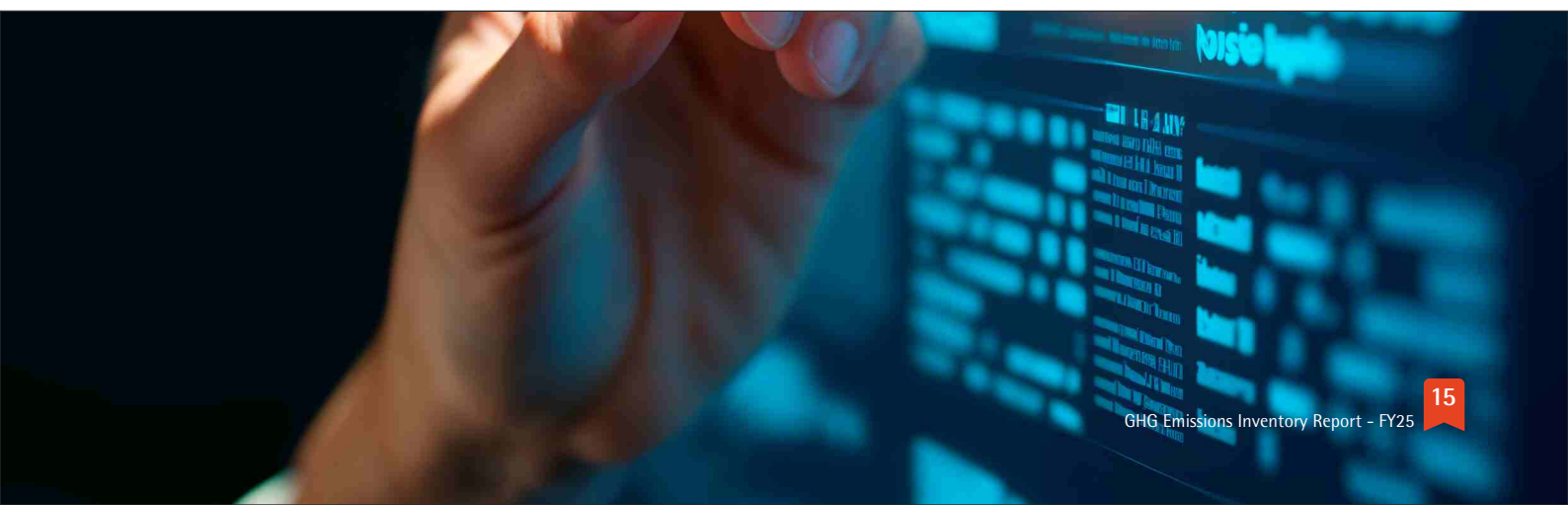
Emission factors used in this inventory are drawn from credible, recognised sources to ensure accuracy, consistency, and comparability. Selection prioritised national databases, industry averages, and, where relevant, international standards in line with the GHG Protocol.

Application in Inventory	Methodology	Source / Database	Geographical Relevance
Direct Emissions (Scope 1)	Stationary combustion, mobile combustion	DEFRA UK GHG Reporting Conversion Factors	Global
	Fugitive emissions	IPCC AR6 GWP Values (100 year)	Global
Indirect Emissions (Scope 2)	Purchased electricity	CEA India Baseline Emission Factors V.20	India
Purchased Goods and Services	Average-data method	DEFRA UK GHG Reporting Conversion Factors	Global
	Spend-based method	USEEIO V.1.3	Global
Capital Goods	Spend-based method	USEEIO V.1.3	Global
Fuel & Energy Activities	Average-data method	DEFRA UK GHG Reporting Conversion Factors (Well-to-Tank)	Global
		CEA India Baseline Emission Factors V.20	India
		CEA India Executive Summary Report (T&D Losses)	India
Upstream Transportation and Distribution	Spend-based method Distance-based method	USEEIO V.1.3 DEFRA UK GHG Reporting Conversion Factors (Well-to-Wheel)	Global Global
Waste Generated in Operations	Waste-type specific method	DEFRA UK GHG Reporting Conversion Factors Global	
Business Travel	Spend-based method	USEEIO V.1.3	Global
Employee Commuting	Distance-based method	DEFRA UK GHG Reporting Conversion Factors (Well-to-Wheel)	Global
Downstream and Distribution	Distance-based method	DEFRA UK GHG Reporting Conversion Factors (Well-to-Wheel)	Global
	Spend-based method	USEEIO V.1.3	Global
Use of Sold Products	Direct-use phase emissions	CEA India Baseline Emission Factors V.20	India
End-of-Life Treatment of Sold Products	Waste-type specific method	DEFRA UK GHG Reporting Conversion Factors	Global

## 8. Uncertainties & Data Limitations

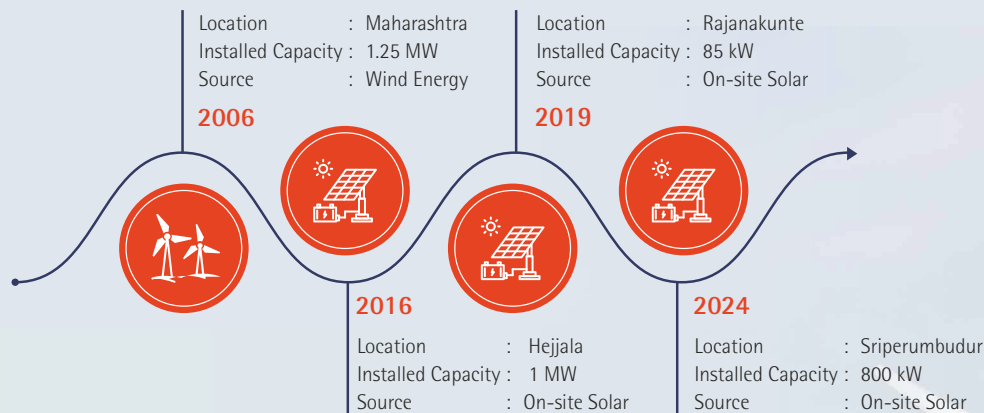
Featherlite recognises that all greenhouse gas inventories contain a degree of uncertainty due to limitations in data availability, accuracy, and completeness. In line with the GHG Protocol Corporate Standard and Scope 3 Standard, This section outlines the key sources of uncertainty and the steps being taken to improve data quality in future reporting cycles.

Emission Source / Scope Category	Cause of Uncertainty	Estimated Impact on Inventory	Planned Improvements
Scope 1 – Fugitive emissions	Limited refrigerant leakage data for some equipment; estimates based on historical averages	Estimated to be <1% (total Scope 1+2)	Expand metering and record-keeping for all relevant equipment
Scope 2 – Purchased electricity	No material sources of uncertainty identified	Negligible	Continue current data collection practices
C1 – Purchased goods and services	Use of industry-average emission factors and mass/spend-based assumptions may not reflect actual supplier performance	Low to medium	Engage key suppliers for primary data and supplier-specific emission factors
C2 – Capital goods	Spend-based global emission factors may not reflect actual manufacturing processes	Low	Transition to activity-based or supplier-specific data
C3 – Fuel & energy-related activities	Transmission & distribution loss factors from FY22 applied at national rather than regional level	Low	Source latest and region-specific emission factors when available
C4 – Upstream transportation and distribution	Limited data coverage across transport modes; calculations based on available spend/data only	Not estimated	Expand data capture to cover all transport modes and legs
C5 – Waste generated in operations	Assumed 100% recycling or use of global average emission factors which may not reflect actual waste composition	Low	Verify recycling rates with waste vendors annually
C6 – Business travel	Spend-based approach may not fully represent actual travel emissions	Low	Move to distance-based or travel class-specific data
C7 – Employee commuting	Data collected from a sample of employees (52-61) and extrapolated to total workforce	Low	Conduct annual commuting surveys covering the full workforce
C9 – Downstream transportation and distribution	Spend-based factors applied; some transport legs missing; distances or routes estimated based on averages	Low to medium	Gather detailed shipment data including full transport routes
C11 – Use of sold products	Assumed emissions based on full life cycle usage; actual emissions may vary	Not estimated	Continue to refine life cycle data and engage end users for feedback
C12 – End-of-life treatment of sold products	Recycling rates assumed based on product composition; actual end-of-life practices may differ	Low to medium	Conduct product life-cycle assessments and end-user disposal studies



## 9. Emission Reduction Activities

Featherlite is taking decisive, company-driven action to reduce its greenhouse gas emissions. Beyond setting ambitious targets, the management is actively implementing impactful initiatives across operations, supply chains, and employee engagement to achieve measurable progress towards a low-carbon future.



**525.20 tCO<sub>2</sub>e**  
avoided emissions in FY25

Total Installed Capacity:  
**3.135 MW**

**30.70%**

Substitution of solar  
at Featherlite Furniture in FY25

**1751.603 MWh**

MWh exported to the grid in FY25

### Zero Scope 2 emissions (market-based) in FY25

Achieved Scope 2 carbon neutrality in FY25 by sourcing 100% green electricity through International Renewable Energy Certificates (I-RECs).

### Major Projects Implemented

Sl. No.	Project Name	Emissions Avoided/Year (tCO <sub>2</sub> e/Year)
1	Onsite Solar (Hejjala)	388.89
2	Onsite Solar (Sriperumbudur)	212.64
3	Onsite Solar (Rajanakunte)	55.55
4	Upgradation of Compressor	10.15
5	Upgradation of Machine	7.58
6	Optimizing Conveyor Usage Through Training	4.12
7	Energy Efficiency in Box Packaging Line	3.49
8	Switching to 100% LED Lights	0.79



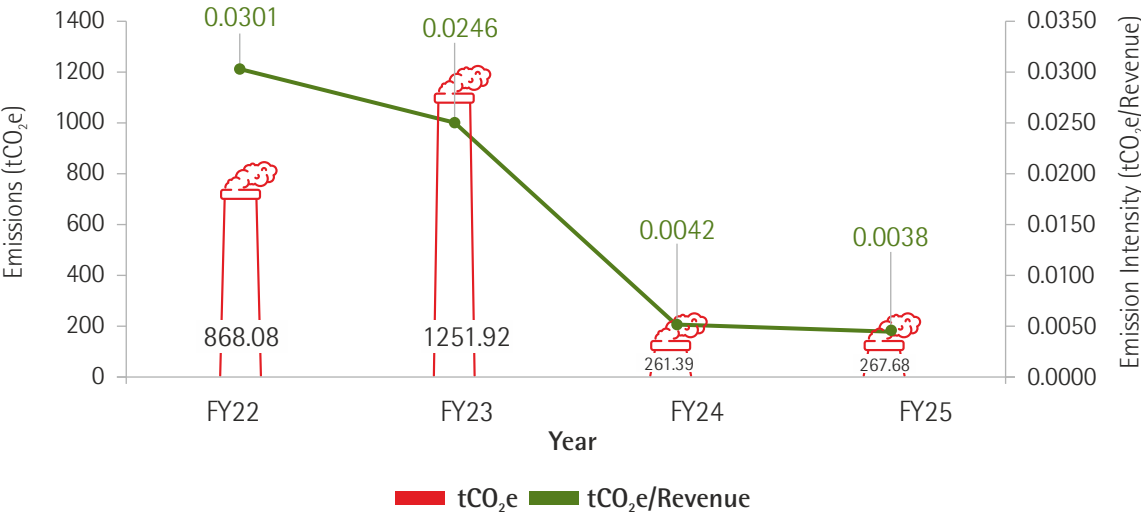
ISO 50001 energy management  
audit conducted by third-party  
assessor TÜV NORD

**-39.97%**

Reduction in specific energy consumption in  
FY25 over baseline year FY22.

In FY25, the export of 1751.603 MWh to the grid has positively contributed to reducing the grid emission factor as per CEA India baseline norms, benefiting the national grid and facilitating market-based carbon accounting for other stakeholders.

Emissions Intensity Scope 1 + 2 (market-based)



-87.45%

Reduction in Emission Intensity  
over baseline year FY22

-11.06%

Reduction in Emission Intensity  
over previous year FY24



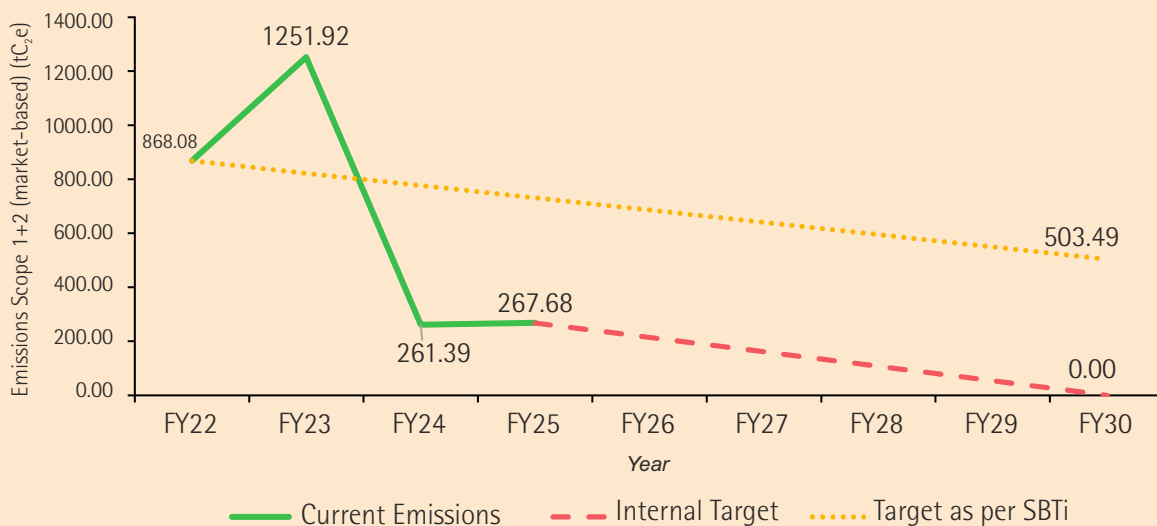
# 10. Progress Towards Climate Targets

Featherlite is firmly committed to advancing its climate goals through a comprehensive strategy focused on sustainable growth. Key initiatives include increasing the use of renewable energy, transitioning to an electric vehicle fleet, and collaborating closely with suppliers to enhance emission data accuracy and identify reduction opportunities across the value chain.

Our near-term targets are aligned with the Science Based Targets initiative (SBTi) and have already received validation, reflecting our dedication to credible and science-driven action. In parallel, Featherlite is progressing toward a long-term net-zero ambition for Scope 1, 2, and 3 emissions by 2040, with validation under SBTi currently underway.

Through these efforts, Featherlite continues to reinforce its position as a responsible and forward-thinking sustainable brand, integrating environmental stewardship into every aspect of its business.

### Progress Towards Carbon Reduction Targets



### Key Strategies

Renewable energy expansion

Supplier collaboration

Exploring biofuels





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