2024



## CARBON FOOT PRINT REPORT









# GHG Inventory, Forecast, and Net-Zero Roadmap

**REPORT- FY (2024 To 2025)** 

Level-11, 8th floor -Module-2, Olympia Cyberspace, No 21/22 Alandur road, Arulayiammanpet, 2nd Street, Guindy, CHENNAI 600032 www.tvsnext.com

Prepared by: Life Giver Professional Service, LLP



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### 1. Executive Summary

TVS Next Limited, a part of the century-old TVS Group, is a leading digital technology and consulting company enabling business transformation through digital consulting, product engineering, and data- and Al-driven solutions. As a forward-thinking organization recognized as a Great Place to Work, TVS Next is committed to aligning its operations with global sustainability standards and meeting the growing expectations of clients and stakeholders.

In response to a customer requirement for green-house gas (GHG) emissions disclosure, TVS Next engaged Life Giver Professional Services LLP to conduct a comprehensive GHG accounting exercise. Life Giver worked closely with various departments within TVS Next to collect, validate, and clean operational data, ensuring an accurate representation of emissions across the value chain.

The base year emissions for FY 2025 were calculated to be approximately 318.60 tCO $_2$ e, covering Scope 1, Scope 2, and relevant Scope 3 categories. A two-stage forecast approach was adopted to project future emissions. From 2025 to 2030, the forecast was based on per-employee emission intensity along with the projected headcount. For the period from 2030 to 2050, a linear regression model was used to estimate business-as-usual (BAU) emissions growth. Based on

this methodology, emissions are projected to reach approximately 2,730 tCO $_2$ e by 2050, with cumulative emissions over the 2025–2050 period estimated at around 39,323 tCO $_2$ e.

To respond to these projections, a comprehensive Net-Zero Roadmap was developed. This roadmap outlines a phased approach to reduce, avoid, and offset emissions through strategies such as transitioning to renewable energy, improving IT asset lifecycle management, enabling remote work models, reducing emissions from business travel, and investing in verified carbon offset mechanisms for residual emissions.

This strategic framework offers actionable guidance for TVS Next to achieve carbon neutrality by mid-century, reinforcing its commitment to sustainable digital transformation and positioning the company as a responsible industry leader.

## 2. Baseline GHG Emissions Inventory (2025)

This initiative not only enables TVS Next to meet its customer's disclosure requirements but also sets a foundation for further sustainability initiatives aligned with the company's vision of technology-led, responsible business practices.

## 3. Organizational Boundary

This report covers the operations of TVS Next Limited, a digital technology and consulting company that is part of the over 100-year-old TVS Group. The organizational boundary for this assessment includes all operations of TVS Next Limited in India, comprising its corporate offices and associated facilities under its operational control during the reporting period.

The operational control approach has been adopted in line with the GHG Protocol Corporate Standard. Under this approach, TVS Next accounts for 100% of the GHG emissions from facilities and activities over which it has the full authority to introduce and implement operating policies and procedures.

No subsidiaries, joint ventures, leased facilities, or other entities outside the operational control of TVS Next have been included in the scope of this inventory.

The reporting period for this GHG inventory is April 2024- March 2025.

## 4. Operational Boundary

This GHG inventory includes emissions from Scope 1, Scope 2, and selected categories of Scope 3, as defined by the GHG Protocol Corporate Standard.

#### Scope 1 — Direct emissions:

Direct GHG emissions from sources owned or controlled by TVS Next are limited in this reporting period. The only direct emission source under TVS Next's operational control is a petrol-powered two-wheeler (TVS Victor) used for company operations.

Emissions from diesel generators and air-conditioning/refrigeration systems are excluded from Scope 1, as these are under the control of the landlord or external parties, and TVS Next does not have operational authority over their management or maintenance.

The facility's fire extinguishers are new and have not been refilled during the reporting period, and therefore, no emissions from fire suppression equipment have been accounted for under Scope 1.

## Scope 2 — Indirect emissions from purchased energy:

Scope 2 covers indirect GHG emissions resulting from the generation of purchased electricity. All facilities covered under this inventory source electricity from the Tamil Nadu Electricity Board (TNEB) grid, which supplies power, including a mix of conventional and renewable energy sources.

Electricity consumption is primarily sourced from TNEB, which includes off-site solar, wind, and IEX energy. All three sources are treated as renewable energy (as per the property management team). The remaining grid-supplied electricity is accounted for under Scope 2 using the applicable regional grid emission factors. At the same time, both on-site solar and the above renewable sources are excluded from Scope 2 emissions.

In addition, emissions from electricity supplied via diesel generators (DG) — over which TVS Next has no operational control — have also been included under Scope 2, since the company only consumes the electricity output and does not manage or fuel the DG sets directly. It is to be noted that the DG power is provided by the building management (builder), and TVS Next has no involvement in its operation or fuel sourcing.

#### **Scope 3 — Other indirect emissions:**

This inventory also includes selected Scope 3 categories, covering indirect emissions that occur in the value chain of TVS Next. The following Scope 3 categories, as defined by the GHG Protocol, have been included:

- Category 1: Purchased goods and services
- Category 2: Capital goods
- Category 3: Fuel- and energy-related activities (not included in Scope 1 or 2)
- Category 6: Business travel
- Category 7: Employee commuting
- Category 8: Upstream leased assets

These categories were included based on relevance and the availability of data for the reporting period.

#### **Reporting Period**

This inventory covers the period: April 1, 2024 – March 31, 2025.

#### **Baseline Year**

The fiscal year 2024–25 serves as the first reporting year for TVS Next, with no prior baseline year established.

#### **GHG** Accounting Methodology

The following formula is used to assess the GHG emissions of TVS Next.

#### **Formulas**

Since there are multiple scopes and their respective

categories, based on the availability of data internally within TVS Next and emission factors in the open-source platforms, the methodologies and the formulas used in developing this GHG report are exclusive for each scope specified in the operational boundary. The following table outlines the methodology adopted in this study for creating the TVS Next Limited GHG report.

#### Methodology:

TVS Next applied the operational control approach to ensure accurate emissions accounting. The data sources include Energy bills, purchase records/Invoices, and travel logs. Emission factors were sourced from reliable databases, including the India GHG Program and the Central Electricity Authority (CEA). The report also considers specific assumptions for fuel consumption and commuting patterns to ensure consistency and accuracy.

 $CO_2$  Equivalent ( $CO_2$ e) Emissions = Activity Data \* Emission Factor

#### Note:

- Activity data refers to the measurable quantity of an action or process (such as litres of fuel used or kilometer's travelled) that leads to greenhouse gas (GHG) emissions.
- An emission factor (EF) is used to convert this activity data into corresponding GHG emissions (for example, kilograms of CO<sub>2</sub> emitted per liter of fuel used or per kilometer travelled).



Table 1: Methodology adopted for GHG assessment.

Scope	Category	Methodology	Assumptions
C 4	Vehicular Emissions	Quantity Based	TVS victor drives 150km every month
Scope 1	Fire Extinguisher	Quantity Based	No Assumptions
Scope 2	Purchased Electricity	Quantity Based	No Assumptions
	Purchased Goods and Services and Capital Goods	Spend Based	No Assumptions
	Fuel & Energy Related Activities	Quantity Based	No Assumptions
Scope 3	Business Travel	Distance/ Quantity based	No Assumptions
	Employee Commuting	Distance/ Quantity based	1. The average leaves taken by employees in a year is 30 days
	Upstream Leased Assets	Spend Based	No Assumptions

For the methodologies mentioned in Table 1, sources for the emission factors, and sources employed are presented in Tables 2, 3, and 4.



### 5. Emission Factors

TVS Next enumerated its GHG emissions for Scope 1, 2, and 3. This section outlines the emission factors and their sources for each scope and their respective category.

#### **Scope 1 Emission Factors**

TVS Next identified the following GHG emission sources.

• Mobile emissions from vehicles

The table below outlines various details taken into consideration for accounting for scope-1 emissions. Although the formula used is similar for all the emission categories, activity data varies depending on the accounting approach adopted. For instance, based on the availability of data with TVS Next, activity data for mobile emissions is considered as fuel consumed in Litres or distance travelled in Kilometers. Table 2 below details the scope-1 emission sources, their activity data, emission factors, and their sources.



Table 2: Emission Source, Activity data, EFs, EF sources, and sources for Scope-1 GHG Assessment.

Emission Source	Activity Data	Emission Factor	Emission Factor Source
Vehicular Emissions	Diesel Consumption - liters	2.35372 kg CO <sub>2</sub> e/ liter	Defra 2024 V1.1

#### Scope 2 Emission Factor

In the reporting year, TVS Next purchased its energy from the TNEB and DG Source, which is non-renewable, and additionally GHG offset of the total electricity consumption at the TVS Next building is met through Green power purchased from the grid and onsite solar.

The activity data represents the total grid electricity consumed by TVS Next, derived from monthly electricity bills available from September 2024 to March 2025. Prior to this period, starting April 2024, TVS Next was operating from a rental space managed by Smart works, where utility payments were handled by the building owner. Since September 2024, TVS Next

has occupied its own facility, enabling direct access to electricity billing data. Table 3 below details the scope-2 emission sources, their activity data, emission factors, and their sources.

Table 3: Emission Source, Activity data, EFs, EF sources, and sources for Scope-2 GHG Assessment.

Emission Source	Activity Data	Emission Factor	Emission Factor Source
Purchased	Electricity Consumption - kWh	TNEB - 0.727492657933926 kg CO <sub>2</sub> e/ kWh	CEA V20.0
Electricity	Diesel Consumption - liters	DG- 2.66155 kg CO <sub>2</sub> e/ liter	Defra 2024 V1.1

#### **Scope 3 Emission Factors**

TVS Next Limited assessed its scope-3 emissions by mapping all the relevant scope-3 categories for its business operations. It excluded nine scope-3 categories, which are Upstream Transportation and distribution, Waste generated across the operations, downstream transportation and distribution, processing of sold products, use of sold products, end-of-life treatment of sold products, downstream leased assets, franchises, and investments during this study period. Table 4 below details the scope-3 emission sources, their activity data, emission factors, and their sources.

Table 4: Emission Source, Activity data, EFs, EF sources, and sources for Scope-3 GHG Assessment.

Emission Source	Activity Data	Emission Factor	Emission Factor Source	Source and References
Purchased goods and Services and	Monetary value spent on Goods & Services	Multiple EFs.	US EPA Data V1.3	USD to INR Conversion is taken from https://worldtradescanner.com/
Capital Goods  Capital Goods  Monetary  value spent on Goods &  Services		US EPA Data V1.3	USD to INR Conversion is taken from https://worldtradescanner.com/	
	Electricity & Diesel Consumption	WTT- electricity (generation) 0.1675 kg CO <sub>2</sub> e/ kWh	Defra 2021 V2	From the invoice total Diesel consumption & Electricity generated value provided, from the liter per kWh is calculated
		WTT- electricity (T&D) 0.0376 kg CO₂e/ kWh		
Fuel & Energy Related Activities		TNEB - Electricity 0.2051 kg CO <sub>2</sub> e/ kWh		
		DG Electricity from diesel 0.6241 kg CO <sub>2</sub> e/ litre	Defra 2024 V1.1	
		TVS Victor- Petrol 0.6066 kg CO <sub>2</sub> e/ litre		

Emission Source	Activity Data	Emission Factor	Emission Factor Source	Source and References
	Air, Bus, Cab- Passenger	Economy 0.2001 kg CO <sub>2</sub> e/ Passenger-km		Price to distance conversion made using the parameters given in https://www.taxi-calculator.com/taxi-fare-mumbai/362
Business	kilometer	Premium Economy 0.3202 kg CO <sub>2</sub> e/Passenger-km	D. C. 2024 \ M4	
Travel	Hotel- Hotel Stay nights  Passenger-km  India - Hotel Stay 58.9000		Defra 2024 V1.1	
		India - Hotel Stay 58.9000 kg CO <sub>2</sub> e/Room per night		
		2-Wheeler-Petrol 0.1137 kg CO₂e/ km	Factors, 2015 - Consumption & G WRI - India GHG Emissions for Ren	
	N / 1 / 1	2-Wheeler-Electric 0.0093 kg CO <sub>2</sub> e/ km		Estimating Energy
	kilometer & Passenger	Auto Three-Wheeler - Diesel 0.1322 kg CO <sub>2</sub> e/ km		Consumption & GHG Emissions for Remote Workers   White Paper, Source https://www. anthesisgroup.com/ insights/whitepaper- estimating-energy-
Employee	nployee ommuting Remote Working- Electricity Consumption	4-Wheeler-Petrol 0.1645 kg CO <sub>2</sub> e/ km	riogram	
Commuting		4-Wheeler-Diesel 0.1698 kg CO <sub>2</sub> e/ km	D ( 44.0004	
		Cab 0.1486 kg CO2/ Passenger-km	Defra 1.1 2024	consumption-ghg- emissions-for-remote-
		Bus 0.0152 kg CO2/ Passenger-km	Ministry for the Environment of	workers/
		Train 0.0080 kg CO2/ Passenger-km	New Zealand in 2020	
Upstream Leased Assets	Monetary value spent	Lessors of Non-residential Buildings (except Mini warehouses) 0.2460 kg CO <sub>2</sub> e/2022 USD, purchaser price	US EPA Data V1.3	1. USD to INR Conversion is taken from https://worldtradescanner.com/

## **6. GHG Emission Summary**

The overall GHG emissions of the set organizational boundaries of TVS Next Limited are presented in Table 5. The table outlines the scope 1, 2, and 3 emissions generated in the reporting year.

Table 5: TVS Next GHG emissions for the reporting period 2024-25

Scope	Emission Value in tCO <sub>2</sub> e
Scope 1	0.06
Scope 2	29.90
Scope 3	288.64
Total Emissions (S1 + S2)	29.96
Total Emissions (S1 + S2 + S3)	318.60

#### **Scope-1 Emissions**

The Scope-1 emissions were enumerated for the following ghg sources.

Company Owned Vehicles

#### Company-Owned Vehicular GHG Emissions

In the reporting period, mobile emissions were generated as indicated in Table 6.

Table 6: TVS Next Scope-1: Mobile GHG emissions for the reporting year.

Scope-1: Mobile Combustion	CO₂e Emissions (kgCO₂e)
Company Owned Vehicle Fuel Combustion	0.06

#### **Scope-2 Emissions**

The results of the GHG emissions for renewable energy and non-renewable energy purchased are shown in Table 10.

Table 10: TVS Next Scope-2: GHG emissions from energy consumed in the reporting year.

Scope-2: purchased energy	CO₂e Emissions (kgCO₂e)
Non-renewable Energy Purchase from the TNEB	2094
Renewable Energy Purchase from the TNEB- Offset	8550
Non-renewable Energy Purchase from the DG Source	8854.98

#### Scope-3 Emissions

#### Category 1: Purchased goods and Services

To enumerate emissions from purchased goods and services the following parameters are considered.

- Quantity of purchased goods (Q)
- Purchase cost (P) in INR
- Emission Factor (EF) in kg CO₂e/2022 USD, purchaser price.

The results of the carbon dioxide equivalent emissions for the scope-3 purchased goods and services, are shown in the table below.

Table 11: TVS Next Scope-3: Purchased goods and services in the reporting year.

## Scope-3: Category 1CO₂e Emissions (kgCO₂e)Purchased Goods & Services4910.370

#### Category 2: Capital Goods

To enumerate emissions from capital goods the following parameters are considered.

- Quantity of purchased goods (Q)
- Purchase cost (P) in INR
- Emission Factor (EF) in kg CO₂e/2022 USD, purchaser price

The results of the carbon dioxide equivalent emissions for the scope-3 purchased goods and services, are shown in the table 12 below.

Table 12: TVS Next Scope-3: Capital goods in the reporting year.

Scope-3: Category 2	CO₂e Emissions (kgCO₂e)	
Capital Goods	1,36,518.30	

#### Category 3: Fuel and Energy Related Activities

Scope 3, Category 3 emissions represent the indirect greenhouse gas (GHG) emissions associated with upstream fuel and energy-related activities that are not included in Scope 1 or Scope 2. The table 13 below summarizes the emissions for this category during the reporting year.

Table 13: TVS Next Scope-3: Fuel and energy related activities GHG emissions in the reporting year

SCOPE-3: CATEGORY 3	CO₂e Emissions (kgCO₂e)
Fuel-Related Activities	11,629.50

#### Category 6: Business Travel

Business travel ghg emissions for TVS Next are assessed through the distance-based method by multiplying distance travelled in Km with the distance-based emission factor in  $kgCO_2$ /passenger-Km for transits through roadway, and airway and  $kgCO_2$ e/Room per night for hotel stay. The results of the business travel GHG emissions are shown in Table 14.

Table 14: TVS Next Scope-3: Business travel GHG emissions in the reporting year.

SCOPE-3: CATEGORY 6	CO₂e Emissions (kgCO₂e)
Business travel – Roadway	245.91
Business travel – Airway	14,133.57
Business Travel- Hotel Stay	8,776.1

#### **Category 7: Employee Commuting**

TVS Next employees commute using motorcycles, three-wheelers, buses, trains, metro, and cars. Emissions are calculated considering all commute modes, including work-from-home scenarios. Table 15 presents the GHG emissions from employee commuting

Table 15: TVS Next Scope-3: Employee Commute GHG emissions in the reporting year.

SCOPE-3: CATEGORY 7	CO <sub>2</sub> e Emissions (kgCO <sub>2</sub> e)
Employee Commute	57,880.00

#### Category 8: Upstream Leased Asset Emissions

As TVS Next operated from a rented facility managed by Smart works during the reporting period, where it had no operational control, GHG emissions were accounted based on rental invoices. Energy consumed at the TVS Next upstream leased assets are presented in Table 16.

Table 16: TVS Next Scope-3: Upstream leased asset GHG emissions in the reporting year.

SCOPE-3: CATEGORY 8	CO₂e Emissions (kgCO₂e)	
Upstream Leased Assets	54,541.85	

### 7. Baseline GHG Emissions Inventory (2025)

#### Scope-Wise Emissions (tCO<sub>2</sub>e):

Scope	Emission Value
Scope 1	0.06
Scope 2	29.90
Scope 3	288.64

#### Scope 3 Breakdown (tCO2e):

Category	Emission Value
Category 1: purchased goods and services	4.91
category 2: capital goods	136.52
category 3: fuel and energy related	11.63
category 6: business travel	23.16
category 7: employee commuting	57.88
category 8: leased assets	54.54
Total Scope 3	288.64

## 8. Emissions Forecasting Methodology

TVS Next's emissions forecast from 2025 to 2050 is based on a two-stage approach:

#### Stage 1 (2025–2030): Per Employee Intensity Model

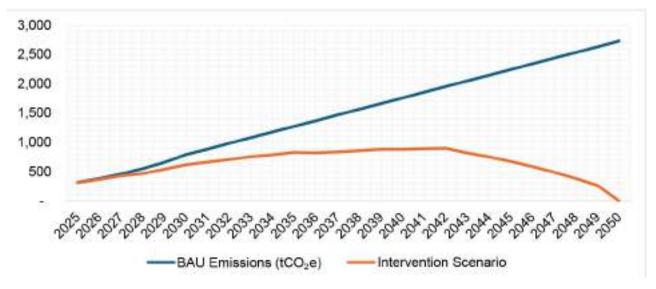
Using the 2025 base year emissions and employee count, a per-employee emission intensity was calculated. This intensity was applied to projected employee numbers from 2026 to 2030 to estimate emissions in line with workforce growth.

#### Stage 2 (2030–2050): Linear Regression Forecast

From 2030 onwards, a linear regression model was built using Excel, capturing the trend of projected emissions to estimate Business-As-Usual (BAU) emissions growth through 2050. This provided a forecast without abatement interventions.

#### Forecasted Emissions tCO2e:

Year	FORECASTED Emission Value
2025	319
2030	793
2040	1759
2050	2730
Total Scope 3	~49,701 tCO2e



Graph: Forecast

## 9. Total Abatement Requirement for Net-Zero

To align with a Net-Zero 2050 target, TVS Next must eliminate or offset 100% of the projected 39,323 tCO $_2$ e between 2025–2050.

This can be achieved through:

- Avoided emissions (via operational efficiencies)
- Reduction strategies (renewables, behavioral change, asset longevity)
- Carbon removals (verified offsets and sequestration projects)



## 10. Emission Reduction & Offset Plan (Cumulative and Annualized)

Phase	Timeline	Key Interventions	Reduction Target (vs. BAU)	Focus Area / Scope
Phase 1: Foundations	2025–2027	<ul> <li>Build sustainability governance</li> <li>Set emission baselines</li> <li>Train employees</li> <li>Adopt reporting tools (GHG Protocol, ISO 14064)</li> </ul>	~2–6%	Scope 1, Scope 2 (minor), Internal Ops
Phase 2: Deep Reductions	2028–2035	<ul> <li>On-site solar</li> <li>Green procurement</li> <li>Employee commute optimization</li> <li>IT asset reuse</li> <li>Travel policy reform</li> </ul>	~15–35%	Scope 1 & 2 (significant), Scope 3 (partial)
Phase 3: Innovation & Efficiency	2036–2042	<ul><li>Smart buildings</li><li>Cloud &amp; data center optimization</li><li>Scope 3 supplier engagement</li><li>Al for emission tracking</li></ul>	~40–54%	Scope 1, 2, and expanding Scope 3 (value chain)
Phase 4: Offsets & Removals	2043–2050	<ul><li>- Verified carbon offsets</li><li>- Biochar &amp; afforestation</li><li>- Carbon removals (DAC)</li><li>- Community-based removals</li></ul>	~60–100%	Scope 1, 2, 3 (Residual emissions neutralized)

## 11. Projects Under Each Phase – Detailed Implementation Table

Year	Bau Emissions (tCO <sub>2</sub> e)	Phase	Key Interventions	Estimated Reduction (%)	Net Emis- sions (tCO <sub>2</sub> e)
2025	319	Phase 1 – Foundations	Governance, policy alignment, staff awareness	2%	312
2026	383	Phase 1 – Foundations	Sustainability team, ISO 14064 framework, procurement policy updates	4%	368
2027	459	Phase 1 – Foundations	Sustainability tools adoption, internal reporting structures	6%	432
2028	550	Phase 2 – Reductions	Rooftop solar, hybrid work policy, greener travel practices	15%	468
2029	661	Phase 2 – Reductions	IT asset lifecycle extension, employee commute programs	18%	542
2030	793	Phase 2 – Reductions	Green procurement, vendor engagement, full solar potential	22%	618
2031	886	Phase 2 – Reductions	Continued roll-out of reduction measures, internal carbon pricing	25%	665
2032	983	Phase 2 – Reductions	Full integration of sustainable procurement, asset reuse program	28%	708
2033	1,080	Phase 2 – Reductions	Business travel caps, energy efficiency retrofits	30%	756
2034	1,177	Phase 2 – Reductions	Mid-point review of emissions, audit outcomes	33%	789
2035	1,274	Phase 2 – Reductions	Maximizing low-carbon infrastructure utilization	35%	828
2036	1,371	Phase 3 – Innovation	Smart infrastructure, LEED/IGBC compliance, Al-based routing	40%	823
2037	1,468	Phase 3 – Innovation	loT monitoring of emissions, supplier GHG disclosure mandates	43%	837

Year	Bau Emissions (tCO <sub>2</sub> e)	Phase	Key Interventions	Estimated Reduction (%)	Net Emis- sions (tCO <sub>2</sub> e)
2038	1,565	Phase 3 – Innovation	Cloud optimization, digital twin deployment	45%	861
2039	1,662	Phase 3 – Innovation	Expansion of green building portfolio	47%	881
2040	1,759	Phase 3 – Innovation	Data-driven decision-making for emissions hotspots	50%	880
2041	1,856	Phase 3 – Innovation	Advanced analytics for Scope 3	52%	891
2042	1,953	Phase 3 – Innovation	End-to-end decarbonization of digital delivery chain	54%	899
2043	2,050	Phase 4 – Offsets	Start carbon offset purchases, afforestation partnerships	60%	820
2044	2,147	Phase 4 – Offsets	Scale offset portfolio, fund community removals	65%	752
2045	2,244	Phase 4 – Offsets	Biochar projects, verified carbon standards (Verra, GS)	70%	673
2046	2,342	Phase 4 – Offsets	Corporate carbon removals, direct air capture pilots	75%	585
2047	2,439	Phase 4 – Offsets	Full ecosystem of removal and inset-	80%	488
2048	2,536	Phase 4 – Offsets	International offset alignment, Indian voluntary carbon market	85%	380
2049	2,633	Phase 4 – Offsets	Net-negative target trialed	90%	263
2050	2,730	Phase 4 – Offsets	Net-zero achieved; emissions fully balanced	100%	-

## **12.** Key Interventions for Net-Zero Strategy and How They Reduce Emissions

Phase	Key Intervention	Explanation – How It Reduces Emissions
Phase 1: Foundations (2025–2027)	Net-Zero Governance Formation	Establishes accountability, aligns departments to sustainability goals, and ensures consistent decision-making across operations.
	Adopt ISO 14064 & GHG Protocol	Ensures accurate measurement and transparent disclosure, which helps target emission hotspots effectively.
	Revise Procurement & Travel Policies	Encourages low-carbon procurement and travel choices (e.g., virtual meetings), reducing Scope 3 emissions from travel and supply chain.
	Employee Awareness Campaigns	Drives behavioral change across the workforce, such as energy saving and reduced air travel.
Phase 2: Deep Reductions (2028–2035)	Rooftop Solar	Reduces Scope 2 emissions by replacing grid electricity with renewable solar power.
	Green Power Purchase Agreements (PPAs)	Cuts Scope 2 emissions at non-solar sites through sourcing renewable electricity.
	Hybrid Meetings & Travel Limits	Reduces emissions from business air travel and hotel stays (Scope 3 Category 6).
	Carpool & Public Transit Incentives	Lowers commuting emissions (Scope 3 Category 7) by promoting mass transit over personal vehicles.
	Extend IT Asset Life & E-Waste Policy	Decreases capital goods emissions by reducing purchase frequency and improving disposal practices.
	Vendor Engagement on Sustainability	Drives upstream Scope 3 reductions by choosing suppliers with low carbon intensity.
Phase 3: Innovation & Efficiency (2036– 2042)	Shift to Green Buildings (LEED, IGBC)	Reduces energy and refrigerant-related Scope 1 & 2 emissions through efficient building design.
	IoT-Based HVAC & Light- ing Control	Enhances real-time energy optimization, significantly reducing electricity use in office facilities.
	Al-Powered Commute Optimization	Uses analytics to recommend low-emission commuting options, reducing Scope 3 emissions from employee travel.
	Migrate to Green Data Centers	Lowers energy consumption and emissions associated with cloud storage and digital operations.

Phase	Key Intervention	Explanation – How It Reduces Emissions
	Supplier Carbon Disclosure & Targets	Encourages Scope 3 value chain emissions transparency and reductions from upstream partners.
Phase 4: Offsets & Removals (2043–2050)	Verified Carbon Offsets (Gold Standard, Verra)	Compensates for residual emissions through verified projects (e.g., reforestation, renewable access).
	In-House Afforestation Projects	Captures atmospheric $\mathrm{CO}_2$ via long-term tree plantation programs.
	Biochar, DAC & Removal R&D	Invests in scalable carbon removal tech for future-proofing the net-zero transition.
	Community Offsets (e.g., Biogas, Clean Cook- stoves)	Supports rural low-carbon projects, delivering both carbon offsets and socio-economic benefits.

### **13. Emissions Pathway (2025–2050)**

To illustrate the long-term climate ambition of TVS Next, the emissions pathway chart presents two scenarios:

- Business-as-Usual (BAU): Emissions continue to grow in proportion to business and workforce expansion without intervention.
- Intervention Scenario: Demonstrates the reduction trajectory from 2025 to 2050, assuming successful implementation of identified mitigation projects and strategies.

The graph features milestone reductions following each strategic phase, highlighting how key interventions (e.g., rooftop solar, commute optimization, hybrid meetings, sustainable procurement) contribute to flattening and reversing the emissions curve.

Cumulative GHG Savings Visualization

An area graph accompanies the pathway line chart, showcasing cumulative GHG reductions over time, broken down by:

- Scopes (1, 2, 3): To show which areas of emissions are being targeted.
- Phases (1–4): To represent when each type of intervention contributes significantly.

This dual-visual helps stakeholders understand not just the end goal, but also the timing and magnitude of each action's contribution toward net-zero.

### 14. Conclusion

This Net-Zero Strategy is not just a compliance exercise—it represents a commitment to redefining what digital excellence looks like in an environmentally conscious world.

#### TVS Next's roadmap:

- Delivers measurable reductions through innovation, operational efficiency, and employee engagement.
- Aligns with national and international climate frameworks to inspire client and peer confidence.
- Positions TVS Next as a responsible leader in the digital transformation space—where sustainability is not an afterthought but a core design principle.

By embedding climate action in governance, operations, and reporting systems, TVS Next is ready to not only meet client and regulatory expectations but to lead by example in shaping a sustainable, resilient digital future.



Level-11, 8th floor -Module-2, Olympia
Cyberspace, No 21/22 Alandur road,
Arulayiammanpet, 2nd Street, Guindy, CHENNAI 600032
www.tvsnext.com