



# GHG Audit Report-2022-23 Jagdish Seth School of Management (JAGSoM) Bangalore Campus

Reporting Period- 1st June 2022 to 31st May 2023

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## ABBREVIATIONS

AC - Air Conditioning  
AR- Assessment Report  
BEE- Bureau of Energy Efficiency  
CH<sub>4</sub>- Methane  
CDM- Clean Development Mechanism  
EF- Emission Factor  
GHG- Greenhouse Gas  
GJ- Gigajoule  
GRI- Global Reporting Initiative  
GWP- Global Warming Potential  
HFCs- Hydrofluorocarbons  
IPCC- Intergovernmental Panel on Climate Change  
Kg- Kilogram  
KPI- Key Performance Indicator  
LCA- Life Cycle Assessment  
m<sup>2</sup> - Square Metre  
m<sup>3</sup> - Cubic Metre  
MWh- Megawatt Hour  
N<sub>2</sub>O- Nitrous Oxide  
PFCs- Perfluorocarbons  
SF<sub>6</sub>- Sulphur Hexafluoride  
t- Tonne  
tCO<sub>2e</sub>- Tonne of Carbon Dioxide Equivalent

## ACKNOWLEDGEMENT

Navy Blue Energy GHG audit team would like to extend its sincere appreciation to the management and staff of **Jagdish Seth School of Management (JAGSoM), Bangalore Campus** for their unwavering cooperation and support throughout the audit process. The commitment to transparency and openness demonstrated by the management team facilitated a thorough examination of records, internal controls, and operational processes.

We are grateful for the prompt provision of requested information and the willingness of Jagdish Seth School of Management (JAGSoM) personnel to address queries and provide clarification as needed.

Furthermore, we would like to express our gratitude to all employees involved in the audit for their professionalism and dedication. Their cooperation greatly contributed to the efficiency and effectiveness of the audit engagement. Additionally, we acknowledge the assistance received from other relevant stakeholders who played a role in the successful completion of this audit.

## AUDIT TEAM

From Navy Blue Energy Following team members Conducted the GHG Audit.

**Table 1 Audit Team**

<b>Team Member</b>	<b>Designation</b>
Pravin J Awatade M.Tech Energy   BEE-CEM/CEA   AEE-CEM Certified Carbon Footprint Professional	Team Leader
Tushar Harer M Tech Energy BEE- CEM/CEA	Certified Energy Auditor
Dr. Amol Mande PhD   Energy Technology	Certified Energy Auditor

## EXECUTIVE SUMMARY

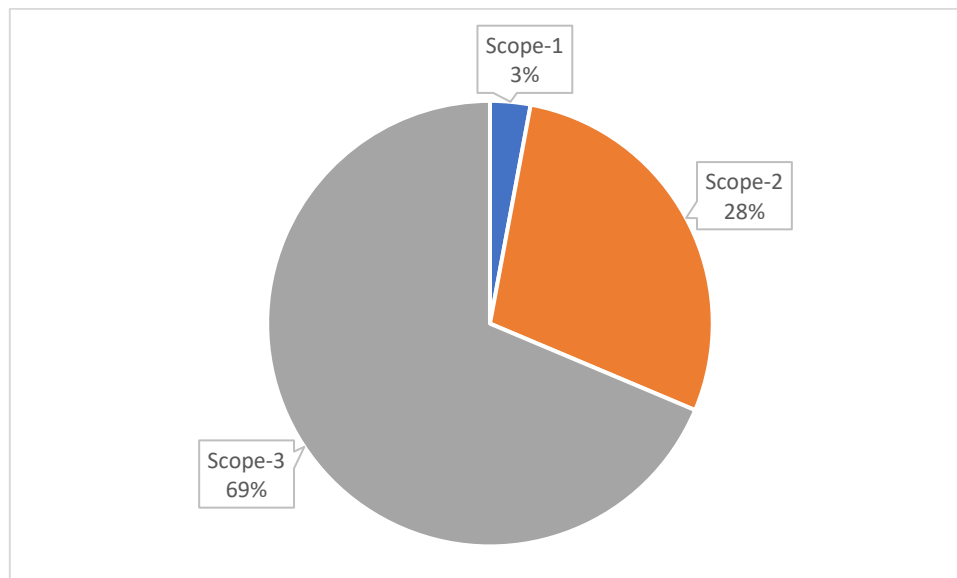
### GHG EMISSION ACCOUNTING

The objective of this report is to outline the greenhouse gas (GHG) accounting of facility for the Period of 1<sup>st</sup> June 2022 to 31<sup>st</sup> May 2023. The total GHG footprint of Jagdish Seth School of Management (JAGSoM), Bangalore facility is 233.1 tCO<sub>2</sub>e (Metric Tonnes of Carbon Dioxide equivalent). Following Table gives an overview of the Scope-wise GHG emissions.

**Table 2 Emission Summary**

Scope	Emissions Due to	UoM	Value	Sub Total	Share
<b>Scope-1</b>	Due to Onsite Diesel Consumption by DG Sets	kgCO <sub>2</sub> e	2841	6882	3%
	Due to Diesel Consumption by Facility's Own Vehicles	kgCO <sub>2</sub> e	901		
	Due to Petrol Consumption by Facility's Own Vehicles	kgCO <sub>2</sub> e	2870		
	Due to Refrigerant Leakages from Air-Conditioners	kgCO <sub>2</sub> e	270		
<b>Scope-2</b>	Due to Purchased Electricity	kgCO <sub>2</sub> e	66420	66420	28%
<b>Scope-3</b>	Due to Daily Commutation	kgCO <sub>2</sub> e	156114	159809	69%
	Due to Air Travel	kgCO <sub>2</sub> e	3480		
	Due to Solid Waste Disposal	kgCO <sub>2</sub> e	215		
	Due to Goods Purchase	kgCO <sub>2</sub> e	0.68		
<b>Total</b>		kgCO <sub>2</sub> e	233111	233111	100%
		tCO <sub>2</sub> e	233.1	233.1	

**Graph 1 Scope Wise Emission**



## OBJECTIVE OF GHG AUDIT

The objective of a Greenhouse Gas (GHG) Audit report is to assess and report on an organization's greenhouse gas emissions and their management strategies. The primary goals of a GHG Audit report include:

**Emission Assessment:** Identify and quantify the organization's greenhouse gas emissions across various scopes (Scope 1, 2 & 3), including direct and indirect emissions associated with its operations, energy consumption, and supply chain.

The goal is to measure, analyse, and verify the amount of greenhouse gases, such as carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O), emitted directly and indirectly by the organization's activities. GHG audits are integral to understanding an organization's environmental impact and implementing strategies for emission reduction.

Here are the key steps involved in a typical GHG audit:

1. **Establish the Scope and Boundaries:**
  - Define the organizational and operational boundaries of the audit, including the scope of emissions to be considered.
2. **Define the Reporting Period:**
  - Determine the time period for which emissions will be measured and reported (e.g., annual reporting).
3. **Identify Emission Sources:**
  - Identify and categorize sources of greenhouse gas emissions, distinguishing between direct (Scope-1) and indirect (Scope-2 & Scope-3) emissions.
4. **Data Collection:**
  - Gather relevant data on energy consumption, fuel usage, and other activities contributing to emissions.
  - Collect data on purchased electricity and heat.
5. **Select Emission Factors:**
  - Choose appropriate emission factors to convert activity data into greenhouse gas emissions.
  - Emission factors are specific to the type of activity and the greenhouse gas in question.
6. **Calculate Emissions:**
  - Use the collected data and emission factors to calculate the total greenhouse gas emissions for each category (Scope 1, 2 & 3)
7. **Quality Assurance and Quality Control (QA/QC):**
  - Implement QA/QC procedures to ensure data accuracy, completeness, and reliability.
  - Verify calculations and resolve any discrepancies.
8. **Documentation and Reporting:**
  - Document the methodology, data sources, emission factors, and calculations used in the audit.
  - Prepare a comprehensive GHG audit report, including a summary of findings, emission trends, and recommendations.

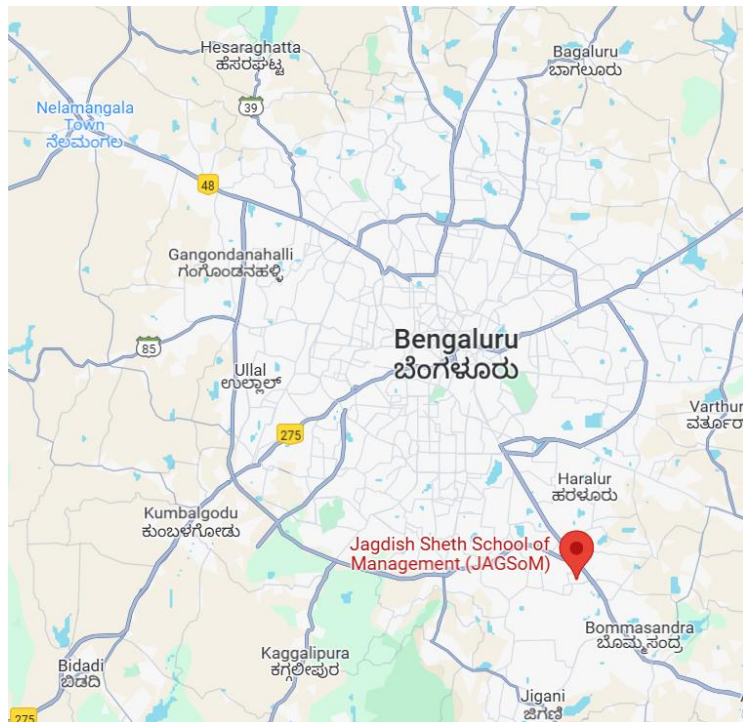
## FACILITY INTRODUCTION

The **Jagdish Sheth School of Management (JAGSoM)**, formerly known as IFIM Business School, is a distinguished management institute located in **Electronic City, Bangalore, India**. The institute is named in honour of **Dr. Jagdish N. Sheth**, a globally renowned scholar and Padma Bhushan awardee, known for his contributions to marketing and public policy.

JAGSoM is one of the few Indian business schools to be accredited by the **Association to Advance Collegiate Schools of Business (AACSB)**, placing it among the top 5% of business schools globally. It is also accredited by **SAQS** and recognized by **AICTE**. The institution is committed to delivering globally benchmarked management education with a strong emphasis on **ethics, sustainability, and social responsibility**.

As part of its ongoing efforts toward environmental stewardship and regulatory compliance, JAGSoM has undertaken the preparation of its **Greenhouse Gas (GHG) Inventory Report**, in line with internationally accepted standards such as the **GHG Protocol**. This initiative reflects the institute's commitment to tracking, reducing, and managing its environmental footprint across Scope 1, Scope 2, and relevant Scope 3 emission categories.

### Geo Location of the Facility 1



### WHAT IS GLOBAL WARMING

Global warming refers to the long-term increase in Earth's average surface temperature due to human activities, primarily the emission of greenhouse gases into the atmosphere. While Earth's climate has naturally varied over geological time scales, the current trend of global warming is largely attributed to human activities that release large amounts of greenhouse gases, such as carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), and fluorinated gases.

The main contributors to human-induced global warming include:

1. **Burning of Fossil Fuels:** The combustion of fossil fuels (coal, oil, and natural gas) for energy production releases large amounts of CO<sub>2</sub> into the atmosphere. This is a significant source of greenhouse gas emissions.
2. **Deforestation:** The clearing of forests for agriculture, logging, or other purposes reduces the number of trees that can absorb CO<sub>2</sub> from the atmosphere. Trees act as carbon sinks, and their removal contributes to increased greenhouse gas concentrations.
3. **Industrial Processes:** Certain industrial activities release greenhouse gases as byproducts. For example, cement production releases CO<sub>2</sub> during the chemical transformation of limestone into clinker.
4. **Agricultural Practices:** Agricultural activities, such as rice cultivation and livestock farming, produce methane and nitrous oxide, both potent greenhouse gases.
5. **Waste Management:** Improper waste disposal and waste treatment processes can lead to the release of methane, a potent greenhouse gas, from landfills.

The enhanced greenhouse effect resulting from these activities traps more heat in the Earth's atmosphere, leading to a rise in global temperatures. The consequences of global warming include:

- **Rising Sea Levels:** The melting of glaciers and polar ice caps contributes to rising sea levels, which can lead to coastal erosion and increased flooding.
- **Extreme Weather Events:** Changes in temperature patterns can lead to more frequent and severe weather events, such as heatwaves, droughts, hurricanes, and heavy precipitation.
- **Shifts in Ecosystems:** Changes in temperature and precipitation patterns can affect ecosystems, leading to shifts in the distribution of plant and animal species.
- **Ocean Acidification:** Increased CO<sub>2</sub> levels in the atmosphere also contribute to higher levels of carbon dioxide being absorbed by the oceans, leading to ocean acidification, which can harm marine life, particularly organisms with calcium carbonate shells or skeletons.

Efforts to mitigate global warming include international agreements such as the Paris Agreement, which aims to limit the global temperature increase to well below 2 degrees Celsius above pre-industrial levels, with efforts to limit the increase to 1.5 degrees Celsius. This requires substantial reductions in greenhouse gas emissions and the transition to more sustainable and low-carbon energy sources.

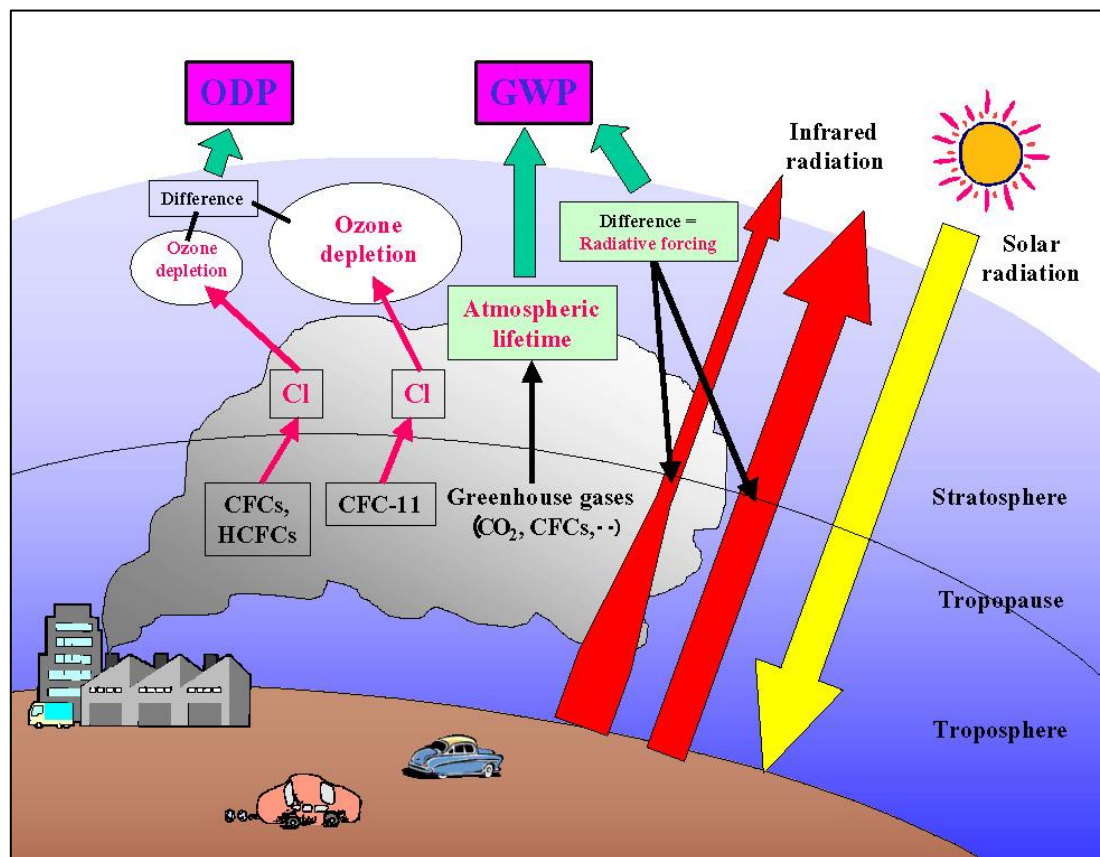
## GLOBAL WARMING POTENTIAL (GWP)

Global Warming Potential (GWP) is a measure used to assess the relative impact of different greenhouse gases on global warming over a specific period, usually 100 years. It is expressed as a factor relative to carbon dioxide (CO<sub>2</sub>), which is assigned a GWP of 1. The concept of GWP is important for comparing the warming potential of different greenhouse gases and developing strategies to mitigate climate change.

**Table 3 Global Warming Potential**

GHG	GWP (100 Years)
Carbon dioxide (CO <sub>2</sub> )	1
Methane (CH <sub>4</sub> )	25
Nitrous oxide (N <sub>2</sub> O)	298
Hydrofluorocarbons (HFCs)	See IPCC AR4 – Table 2.14
Perfluorocarbons (PFCs)	See IPCC AR4 – Table 2.14
Sulphur hexafluoride (SF <sub>6</sub> )	22,800

**Figure 1 GHG Emission Concept**



## SCOPE AND BOUNDARIES

### SCOPE

As per Navy Blue's Contract the assessment scope is limited to scope 1, Scope 2 and Scope-3. GHG Accounting Team identified following scope for GHG Emission in mentioned boundary.

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#### SCOPE-1 (DIRECT)

GHG Accounting team identified following Scope-1 Emissions in the defined boundary.

1. Emission due to Diesel used in DG.
2. Emission by Diesel Consumption by owned vehicles
3. Emission by Petrol Consumption by owned vehicles
4. Emission due to Refrigerant leakage from AC.

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#### SCOPE-2 (INDIRECT)

1. Indirect Emissions due to Grid Electricity used in the boundary.

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#### SCOPE-3 (INDIRECT)

1. Employee Commute
2. Air Travel
3. Solid Waste Disposal
4. Purchasing Goods/Stationary

### BOUNDARIES

This GHG Accounting limited to Jagdish Seth School of Management-Bangalore Campus including its operational activities, Electricity and fuel used and GHG Emissions. etc.

## SCOPE-1

### GHG EMISSION DUE TO DIESEL COMBUSTION IN DIESEL GENERATOR

Facility has DG set, which is used as a back-up energy source in case of Grid Failure. As per data received, GHG Emissions from DG set is as follow.

**Table 4 DG Emissions**

Parameter	UoM	Value
<b>Diesel Consumption by DG Set in Reporting Period</b>	Litres	1060
<b>Emission Factor</b>	kgCO <sub>2</sub> e/Litre	2.68
<b>Emission due to DG Set in Reporting Period</b>	kgCO <sub>2</sub> e	2840.8
<i>Ref. for Emission Factor: IPCC 2006 Guidelines, India GHG Program</i>		

### GHG EMISSIONS BY OWN DIESEL VEHICLES

Facility has some owned Diesel Engine Vehicles. Audit Team checked the Diesel consumption records for these vehicles.

**Table 5 Emissions due to Diesel Vehicles**

Parameter	UoM	Value
<b>Diesel Consumption by Vehicles in Reporting Period</b>	Litres	340
<b>Emission Factor</b>	kgCO <sub>2</sub> e/Litre	2.65
<b>Emission by Owned Diesel Vehicles Reporting Period</b>	kgCO <sub>2</sub> e	901
<i>Ref. for Emission Factor: GHG Protocol v2.6 / IPCC 2006</i>		

### GHG EMISSIONS BY OWN PETROL VEHICLES

Facility has some owned Petrol Engine Vehicles. Audit Team checked the Diesel consumption records for these vehicles.

**Table 6 Emissions due to Petrol Vehicles**

Parameter	UoM	Value
<b>Petrol Consumption by Vehicles in Reporting Period</b>	Litres	1250
<b>Emission Factor</b>	kgCO <sub>2</sub> e/Litre	2.296
<b>Emission by Owned Petrol Vehicles Reporting Period</b>	kgCO <sub>2</sub> e	2870
<i>Ref. for Emission Factor: GHG Protocol v2.6 / IPCC 2006</i>		

### GHG EMISSIONS DUE TO REFRIGERANT LEAKAGES

Facility has large capacity of Air-Conditioning system for premises. Facility uses R-32 as refrigerant in Air-Conditioning System. As per data available of Refrigerant Refilling, GHG emissions due to R-32 leakages is as follow.

**Table 7 Emissions due to Refrigerant Leakage**

Parameter	UoM	Value
<b>Refrigerant Name</b>	-	R-32
<b>Refrigerant Refilled in Reporting Period</b>	kg	0.4
<b>Emission Factor</b>	kgCO <sub>2</sub> e/kg	675
<b>Emission due to Refrigerant Leakage in Reporting Period</b>	kgCO <sub>2</sub> e	270
<i>Ref. for Emission Factor: IPCC Fifth Assessment Report (AR5)</i>		

## SCOPE-2 (INDIRECT EMISSIONS)

Scope 2 emissions refer to indirect greenhouse gas (GHG) emissions associated with the generation of purchased electricity, heat, or steam consumed by a company. These emissions occur outside of a company's organizational boundaries but are a consequence of its activities.

For Jagdish Seth School of Management-Bangalore Campus Purchased Electricity can be defined as a source of indirect emissions. As per available Energy Billing Data, Scope-2 Emissions will be as following.

**Table 8 Emissions from Purchased Electricity**

Parameter	UoM	Value
Electricity Consumption in Reporting Period	kWh	81000
Emission Factor	kgCO <sub>2</sub> e/Litre	0.82
Emission due to Purchased Electricity in Reporting Period	kgCO <sub>2</sub> e	66420

*Ref. for Emission Factor: CEA Baseline Carbon Emission Database, Version 19, 2023*

## SCOPE-3 (INDIRECT EMISSIONS)

### EMISSIONS DUE TO COMMUTATION

As Facility is the school of Management, all the Staff and Students commute daily from Home/Hostel to School. Audit team accounted the emissions due to this commutation as follows.

**Table 9 Emissions due to Commutation**

Parameter	UoM	Value
No. of Occupants	Nos.	590
Average Daily Travelling Distance	km	7
Working Days in Reporting period	Days	252
Total Travelling Distance	km	1040760
Emission Factor	kgCO <sub>2</sub> e/km	0.15
Emissions due to commutation	kgCO <sub>2</sub> e	156114

*Ref. for Emission Factor: UK DEFRA GHG Conversion Factors 2023, adjusted for India*

### EMISSIONS DUE TO AIR TRAVEL

As an institute, some key persons travels by Air for the business purposes. Audit team accounted the emissions due to the Air travelled by Institute's key persons.

**Table 10 Emissions due to Air Travel**

Parameter	UoM	Value
No. of Air Travellers	Nos.	12
Average distance travelled by each Traveller in Reporting period	km	1450
Total Air Travel Distance in Reporting Period	km	17400
Emission Factor	kgCO <sub>2</sub> e/km	0.2
Emissions due to Air Travel	kgCO <sub>2</sub> e	3480

*Ref. for Emission Factor: ICAO Carbon Emissions Calculator*

## EMISSIONS DUE TO SOLID WASTE GENERATION

This facility generates some solid waste on daily basis. Audit team accounted the GHG emissions due to solid waste disposal.

**Table 11 Emissions due to Waste generation**

Parameter	UoM	Value
Solid Waste Generated	kg/Day	6.5
Applicable Days in Reporting period	Days	275
Total Solid Waste generated in Reporting Period	kg	1787.5
Emission Factor	kgCO <sub>2</sub> e/Litre	0.12
Emission due to Solid Waste Disposal	kgCO <sub>2</sub> e	214.5
<i>Ref. for Emission Factor: IPCC Guidelines and India GHG Program</i>		

## EMISSIONS DUE TO PURCHASED GOODS

As facility is institute, it purchases goods like stationary and all. Audit Team accounted the emissions due to purchased goods.

**Table 12 Emissions due to Purchased Goods**

Parameter	UoM	Value
Total cost of Goods purchase in reporting Period	Rs.	13500
Emission Factor	kgCO <sub>2</sub> e/Rs.1000	0.05
Emission due to Goods Purchase	kgCO <sub>2</sub> e	0.675
<i>Ref. for Emission Factor: USEPA EEIO Database, adjusted for local economic intensity (India proxy)</i>		

## RECOMMENDATIONS TO MITIGATE GHG EMISSIONS

### SCOPE 1: DIRECT EMISSIONS (3%)

**Table 13 Mitigation Plan for Scope-1 Emissions**

Source	Recommendation
<b>Diesel (DG Sets)</b>	Upgrade to fuel-efficient or hybrid DG sets.
<b>Facility Vehicles (Diesel &amp; Petrol)</b>	Shift to electric or hybrid vehicles. Promote carpooling and optimize travelling routes.
<b>Refrigerant Leakage</b>	Implement a refrigerant management and leak detection system.

### SCOPE 2: PURCHASED ELECTRICITY (28%)

**Table 14 Mitigation Plan for Scope-2 Emissions**

Source	Recommendation
<b>Electricity</b>	<ul style="list-style-type: none"> <li>• Adopt energy-efficient lighting (LED), HVAC, and office equipment.</li> <li>• Conduct regular energy audits.</li> <li>• Install Energy Monitoring System.</li> <li>• Transition to renewable energy via Green Power Purchase Agreements or Open Access Solar/Wind.</li> </ul>

### SCOPE 3: INDIRECT EMISSIONS (69%)

**Table 15 Mitigation Plan for Scope-3 Emissions**

Source	Recommendation
<b>Daily Commutation</b>	Encourage public transport, cycling, or electric shuttle services. Implement remote or hybrid work policies.
<b>Air Travel</b>	Replace physical meetings with virtual platforms. Offset emissions through Certified Carbon Credits.
<b>Solid Waste Disposal</b>	Improve waste segregation and composting. Partner with recyclers or EPR vendors.
<b>Goods Purchase</b>	Source from local, low-carbon, and Certified Green Suppliers. Apply green procurement policies.

## STRATEGIC MEASURES

- GHG Policy: Create an internal sustainability/GHG reduction policy with targets.
- ISO 14064 Implementation: Use ISO-compliant systems for emission tracking.
- Employee Engagement: Run awareness drives and reward low-carbon practices.
- Offsetting: Consider verified carbon offsetting (e.g., forestry, renewable credits) for hard-to-abate emissions.

## OFFSET MECHANISM

A carbon emission offset mechanism is a way for organizations to compensate for their greenhouse gas (GHG) emissions by investing in projects that reduce or remove an equivalent amount of emissions elsewhere. This mechanism is often used as part of a broader strategy to achieve carbon neutrality or to meet sustainability goals. The concept is based on the principle of balancing emissions by investing in activities that either prevent emissions from occurring or remove existing emissions from the atmosphere.

Here's an overview of how carbon emission offset mechanisms typically work:

1. **Identification of Carbon Offset Projects:**
  - Organizations can invest in various types of projects that result in emissions reductions or removals. Common project types include renewable energy projects (e.g., Wind, Solar), afforestation and reforestation, methane capture from landfills, and energy efficiency initiatives.
2. **Quantification of Emissions Reductions:**
  - Each project undergoes a rigorous process to quantify the emissions reductions or removals it achieves. This involves establishing a baseline for emissions that would have occurred without the project and comparing it to the actual emissions with the project in place.
3. **Verification and Certification:**
  - Carbon offset projects are often subject to third-party verification to ensure the accuracy and legitimacy of the claimed emissions reductions. Certification standards, such as the Verified Carbon Standard (VCS) or the Gold Standard, are used to verify and certify the emission reductions.
4. **Issuance of Carbon Credits:**
  - Once a project is verified, it is issued a certain number of carbon credits or offsets. One carbon credit typically represents the reduction or removal of one metric tonne of CO<sub>2</sub> equivalent.
5. **Purchase of Carbon Credits:**
  - Organizations seeking to offset their emissions can purchase these carbon credits on the voluntary or compliance market. The funds from the sale of carbon credits help finance the ongoing operation and maintenance of the offset project.
6. **Retirement or Cancellation of Carbon Credits:**
  - To ensure that the emissions reductions are not double counted, the purchased carbon credits are typically retired or cancelled in a public registry. This step confirms that the emissions reduction is attributed to the organization that purchased the offsets.

By participating in carbon offset mechanisms, organizations can take responsibility for their unavoidable emissions while supporting projects that contribute to sustainable development and environmental protection. It's important for organizations to carefully select credible and verifiable offset projects and to view carbon offsetting as part of a broader strategy that includes efforts to reduce emissions directly.

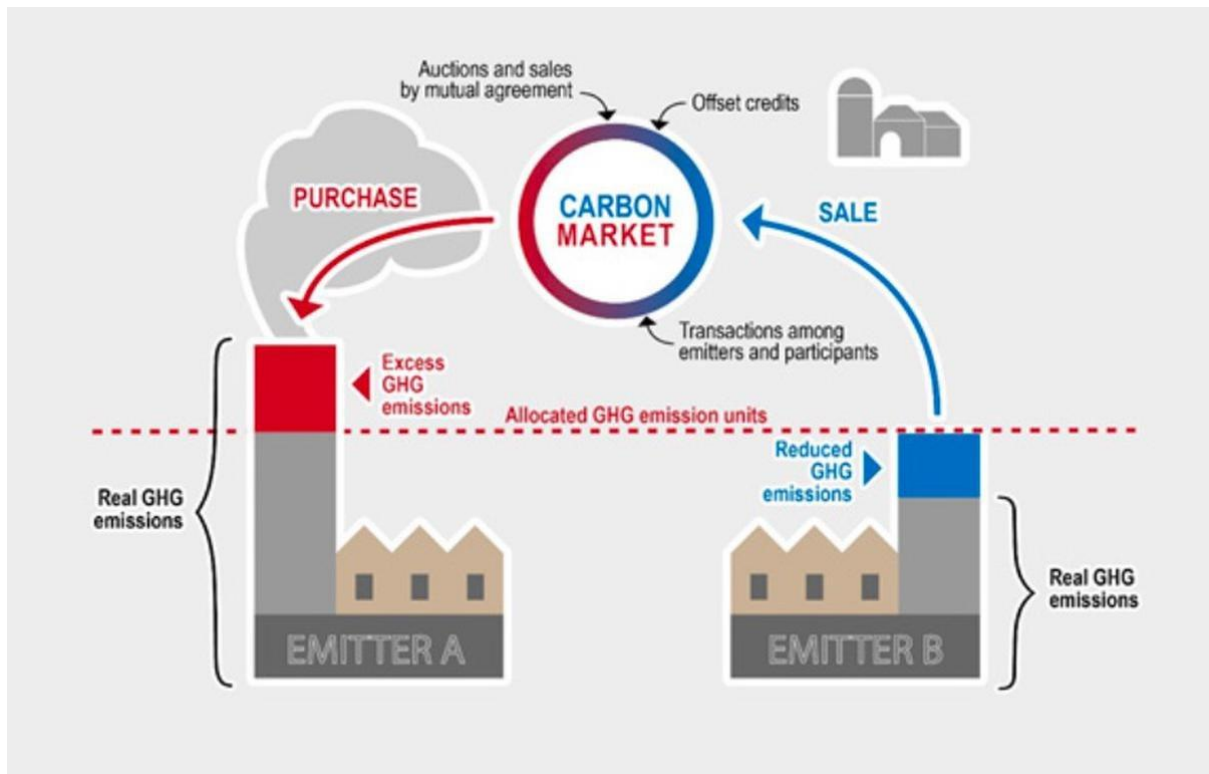


Figure 2 Carbon Market Mechanism

Audit Report prepared by/-  
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