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GREENHOUSE GAS FOOTPRINT REPORT

Meridian Textiles (Demo)

Reporting period: 2026

Sector: Textiles & Apparel · Basis: GHG Protocol Corporate Standard

Report generated 02 August 2026

Prepared with the Kevit ESG platform

SAMPLE REPORT
Meridian Textiles is a fictional company
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Executive Summary

Total footprint and where the emissions sit.

111,208.3	48,199.0	61,404.2	1,605.1
TOTAL FOOTPRINT	SCOPE 1	SCOPE 2	SCOPE 3

Executive Summary

Meridian Textiles (Demo) reports a total greenhouse gas footprint of 111,208 tCO₂e for the reporting period, prepared in accordance with the GHG Protocol Corporate Standard. This figure comprises Scope 1 direct emissions of 48,199 tCO₂e, Scope 2 indirect emissions from purchased electricity of 61,404 tCO₂e, and Scope 3 value-chain emissions of 1,605 tCO₂e. The inventory is presently structured across eight emission-factor lineages and 17 individual disclosure requirements spanning the GRI Standards, ISSB S2, TCFD and CDP Climate frameworks.

Purchased electricity is the dominant source, accounting for 61,404 tCO₂e, or approximately 55 percent of the total. This figure is calculated using the CEA CO₂ Baseline Database v20.0 (2024) grid emission factor for India and reflects consumption drawn from the national grid across two reported activity lines. Because it rests on a published grid-average factor rather than supplier-specific or measured emission data, an assurer should expect to test the underlying electricity consumption records first.

Scope 1 is driven principally by coal combustion, contributing 32,791 tCO₂e, followed by natural gas at 13,130 tCO₂e and diesel at 2,278 tCO₂e. The coal and natural gas figures are computed using IPCC 2006 Guidelines (Volume 2, Chapter 1) default combustion factors; the diesel figure uses DEFRA UK GHG conversion factors 2024. These are default rather than measured emission factors and should be corroborated against fuel-purchase and calorific-value records. The concentration of Scope 1 emissions in coal-fired steam and thermal processes is consistent with the wet

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How to rely on this report

Every narrative in this report is generated only from the data recorded by the preparer — the AI paraphrases, it never invents figures. Each section is tagged with a confidence level reflecting the provenance of the data beneath it (measured, estimated, or a draft skeleton to replace before filing) and lists the external standards the disclosure references. Review every section before filing; the consultant remains the responsible preparer.

Scope 1, 2 & 3 Breakdown

Emissions by GHG Protocol scope, with the activity-line count behind each.

Scope	Emissions	Share of total	Activity lines
Scope 1 — direct	48,199.0 tCO ₂ e	43.3%	3
Scope 2 — purchased energy	61,404.2 tCO ₂ e	55.2%	2
Scope 3 — value chain	1,605.1 tCO ₂ e	1.4%	3

Greenhouse Gas Footprint: Scope Breakdown and Interpretation

Meridian Textiles reported a total footprint of approximately 111,208 tCO₂e for the reporting period, distributed across the three scopes defined by the GHG Protocol Corporate Standard. The distribution is heavily weighted toward operational and purchased energy, with Scope 2 the single largest contributor at roughly 61,404 tCO₂e (about 55 percent of the total), Scope 1 at roughly 48,199 tCO₂e (about 43 percent), and Scope 3 at roughly 1,605 tCO₂e (about 1.4 percent). The interpretation below addresses what sits in each scope, what drives it, and where the data indicates abatement effort should be concentrated.

Scope 1 covers direct emissions from sources the company owns or controls. For Meridian, three activities populate this scope: coal combustion, natural gas combustion, and diesel combustion. Coal is the dominant driver at approximately 32,791 tCO₂e, roughly two-thirds of Scope 1, followed by natural gas at approximately 13,130 tCO₂e and diesel at approximately 2,278 tCO₂e. This profile is consistent with a textile operation that relies on on-site steam and thermal energy for wet processing, dyeing, finishing, and fabric drying, which are the most energy-intensive stages in fabric manufacture. The coal and natural gas figures rest on IPCC 2006 Guidelines default combustion factors (Volume 2, Chapter 1), and the diesel figure on DEFRA 2024 conversion factors. It should be noted for assurance purposes that I

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Methodology & Emission Factor Lineage

Every factor applied, its published source and version. This is the section an assurance provider tests first.

Calculation Methodology

This greenhouse gas inventory has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. Emissions are organised into the three scopes defined by that standard: Scope 1 for direct emissions from sources owned or controlled by Meridian Textiles, Scope 2 for indirect emissions from purchased electricity, and Scope 3 for other indirect emissions arising in the value chain. All figures are expressed in tonnes of carbon dioxide equivalent (tCO₂e), converted from the kilogram-level computed values. For the reporting period the inventory totals 111,208 tCO₂e, comprising 48,199 tCO₂e of Scope 1, 61,404 tCO₂e of Scope 2, and 1,605 tCO₂e of Scope 3.

Each emission line was calculated by multiplying an activity-data quantity by a published emission factor. The factor sources, versions and the emissions they account for are set out below. Assurers should note the mix of measured and default inputs described in the paragraphs that follow.

Scope 1 direct emissions total 48,199 tCO₂e across three source lines. Coal combustion in industrial plant is the largest single component at 32,791 tCO₂e, calculated using the IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Volume 2, Chapter 1. Natural gas combustion contributes 13,130 tCO₂e, also derived from the IPCC 2006 Guidelines, Volume 2, Chapter 1. Diesel combustion contributes 2,278 tCO₂e, calculated using the DEFRA UK GHG

Factor	Source	Version	Region	Lines	Emissions
India national grid electricity	CEA CO ₂ Baseline Database v20.0	2024	IN	2	61,404.2 tCO ₂ e
Coal — combustion (industrial)	IPCC 2006 Guidelines, Vol 2 Ch 1	2006	GLOBAL	1	32,791.0 tCO ₂ e
Natural gas — combustion	IPCC 2006 Guidelines, Vol 2 Ch 1	2006	GLOBAL	1	13,130.0 tCO ₂ e
Diesel — combustion	DEFRA UK GHG conversion factors 2024	2024	GLOBAL	1	2,278.0 tCO ₂ e
Road freight (avg HGV)	DEFRA UK GHG conversion factors 2024	2024	GLOBAL	1	903.0 tCO ₂ e
Waste to landfill (mixed MSW)	DEFRA UK GHG conversion factors 2024	2024	GLOBAL	1	636.6 tCO ₂ e
Air travel (avg short-haul)	DEFRA UK GHG conversion factors 2024	2024	GLOBAL	1	65.5 tCO ₂ e

Framework Coverage

Disclosures this footprint already satisfies — reusable in ISSB S2, TCFD, GRI and CDP filings without extra work.

Framework	Publisher	Disclosures covered
GRI Standards	Global Reporting Initiative	302-1, 302-3, 305-1, 305-2, 305-3, 305-4, 305-5
ISSB S2 Climate	IFRS Foundation	S2-14, S2-29, S2-36
TCFD Recommendations	Financial Stability Board	Metrics_b, Metrics_c, Strategy_b
CDP Climate Change	CDP	C6.1, C6.3, C6.5, C6.7

Peer Benchmarking

Sector reference points for directional comparison.

Value	Metric	Year	Source Url	Unit	Source	Note
4,200	energy_kwh_per_tonne_fabric	2023	https://apparelcoalition.org/higg-facility-tools/	kWh/tonne fabric	Higg FEM 2023 benchmark	Industry average. Wet processing (dyeing/finishing) dominates.
850	scope1_kg_co2_per_tonne_fabric	2023	https://apparelcoalition.org/higg-facility-tools/	kg CO2e/tonne fabric	Higg FEM 2023 benchmark	Direct emissions from steam boilers + fabric drying.

Peer Benchmark Comparison

Meridian Textiles' computed footprint totals 111,208,300 kg CO2e (approximately 111,208 tCO2e) across the three scopes, comprising Scope 1 of 48,199,000 kg CO2e, Scope 2 of 61,404,160 kg CO2e and Scope 3 of 1,605,140 kg CO2e. The data package provides two peer benchmarks drawn from the Higg Facility Environmental Module 2023 (Sustainable Apparel Coalition): an energy intensity average of 4,200 kWh per tonne of fabric and a Scope 1 intensity average of 850 kg CO2e per tonne of fabric. Both are industry averages, and the accompanying notes indicate that wet processing (dyeing and finishing) and steam boiler and fabric drying operations dominate these figures.

A critical limitation must be stated at the outset: the benchmarks are expressed as intensity metrics, that is, emissions or energy per tonne of fabric produced. The footprint data provided contains absolute emissions only. No production volume (tonnes of fabric) has been supplied, and consequently no intensity figure can be computed for Meridian Textiles from the available data. As a result, a directional comparison against either peer benchmark cannot be made at this time. Any assertion that the company is ahead of or behind its sector would require inventing a denominator, which would not survive

assurance.

To enable this comparison, the following activity data must be collected and documented:

- Total fabric production for the reporting period, in tonnes, tied to the same organisational and operational boundary as the emissions inventory.
- Total electricity consumption in

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Reduction Roadmap

Prioritised actions grounded in the activities in this footprint.

GHG Emissions Reduction Roadmap

This roadmap is grounded exclusively in the emission sources present in the computed footprint for Meridian Textiles. Total reported emissions are 111,208.30 tCO₂e, comprising Scope 1 of 48,199.00 tCO₂e, Scope 2 of 61,404.16 tCO₂e, and Scope 3 of 1,605.14 tCO₂e. Each action below is tied to a specific line item and its underlying emission factor. Actions are sequenced by implementation effort, from low-effort operational measures to structural capital investments. No abatement percentages are asserted where the underlying activity data (production volumes, load profiles, operating hours) has not been provided; those figures must be collected before quantified targets can be set.

A material caveat applies before any target-setting. Both Scope 1 combustion line items — coal at 32,791.00 tCO₂e and natural gas at 13,130.00 tCO₂e, together 95 percent of Scope 1 — are computed using IPCC 2006 Guidelines default combustion factors (Vol 2, Ch 1), not measured fuel-specific or site-specific factors. Diesel (2,278.00 tCO₂e) uses DEFRA 2024 factors. An assurer will test the default-factor basis first, and reduction claims built on default factors carry correspondingly wider uncertainty. Fuel-metering data and, ideally, calorific-value testing of the coal supply should be prioritised for collection.

Quick wins (low effort, operational, no major capital)

- Air travel, 65.52 tCO₂e (DEFRA 2024, short-haul default). This is the smallest line in the footprint. A travel policy substituting virtual meetings for short-haul trips is low-cost and fully within management control. The absolute tonnage is immaterial, so this is a governance and culture signal rather than a material abatement lever.
- Road freight, 903.00 tCO₂e (DEFRA 2024, average HGV default). Because this rests on an average-HGV default rather than actual vehicle, load-factor and routing data, the immediate quick win is data coll

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Automated Checks

Rule-based observations from the recorded data.

Framework. Scope 2 data (61,404,160 kg CO₂e) satisfies GRI 305-2, ISSB S2-29 and TCFD Metrics_b. If your client publishes an ISSB S2 climate disclosure, this section is already covered.

Quality. Scope 3 total is smaller than Scope 2 — for most sectors Scope 3 is 5-10× larger than Scope 1+2 combined (financed emissions for banks, purchased goods for FMCG). Recommend expanding categories 1, 4, 6 at minimum.

Peer. Industry benchmark: energy_kwh_per_tonne_fabric — peer average 4200 kWh/tonne fabric (Higg FEM 2023 benchmark, 2023). Use this to contextualise the disclosed number in the narrative ("above / below industry avg by X%").

Peer. Industry benchmark: scope1_kg_co2_per_tonne_fabric — peer average 850 kg CO₂e/tonne fabric (Higg FEM 2023 benchmark, 2023). Use this to contextualise the disclosed number in the narrative ("above / below industry avg by X%").