Supply chain Sustainability data verification & assurance

Supplier's Greenhouse Gas Emission CY 2025 and Jan 2026~Mar2026

Bony Polymers

GENERAL DETAILS:

Company name	Bony Polymers
Order no	3153269784
Reporting Boundary (address)	PAP 72/3,MIDC Kesurdi Phase-1 ,Satara, Maharashtra IN - 412801 Satara
City & Postal	PAP 72/3,MIDC Kesurdi Phase-1 ,Satara, Maharashtra
State & Country	IN - 412801 Satara
Client representative	Mr. Sagar Sonawane
Type of Verification	Supply chain sustainability data verification and assurance
Standard / Criteria	As per ISO/IEC 17029:2019 – Conformity assessment — General principles and requirements for validation and verification bodies & ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information *(Ref standard / Criteria)* *1. ISO 14064-3:2019 (Specification with guidance for the verification and validation of greenhouse gas statements)* *2. 2006 IPCC Guidelines for National Greenhouse Gas Protocol (**AR5**)* *3. Hyundai Motors ·Kia Partners Greenhouse Gas Manual* *Ref: Type of greenhouse gases:* *CO_2, CH_4, N_2O, HFCs, PFCs, SF_6 & NF_3*
Reporting period *(DD:MM: YYYY)*	CY 2025 and Jan-2026 ~ Mar-2026
Verification Date (on site)	2026-06-10 - 2026-06-11
No of site verified	1
Lead Verifier / Verifier(s)	Sanjeev Sharma /--

Summary of verification *(Sources: HY-Star portal & Inventory sheet)*	**CY 2025** *(HMI & KIA)*	**Jan'2026 – Mar'2026** *(HMI only)*
Scope 1 (tCO2 eq)	**30**	**15**
Stationary combustion	26	12
Mobile combustion	4	3
Fugitive emission	0	0
Process emission	0	0
Scope 2 (tCO2)	**136**	**42**
Location based	136	42
Market based	136	42
Scope 3 (tCO2 eq)	0	0
Downstream Transportation	0	0

1. Verification Process

The Supply chain sustainability verification and assurance program is from Hyundai Motor India Limited / KIA India pvt Ltd for its suppliers, and the methodology is based on ISO 17029 Conformity assessment — General principles and requirements for validation and verification bodies and ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information International Framework for Assurance Engagements on Greenhouse Gas Statements, assurance statement. The engagement is a third-party assurance process.

Verification activities on-site audit, clarification and corrective action process (or resolution of material misstatements and non-conformities), preparation of verification report, internal quality control and issuance of supply chain data monitoring verification and assurance issue.

2. Verification Results

Remaining issues, including any material discrepancy: (e.g. ± 5% Materiality will be considered)
Discussions, findings and conclusions regarding the remaining issues from verification reports and assurance.

Management and operational system of Supply chain sustainability data verification and assurance on HMIL/ KIA information and controls:

Discussions, findings and conclusions on organization's Supply chain sustainability verification and assurance information system and its controls for sources of potential errors, omissions and misrepresentations.

Consider:

- Management and control of Supply chain sustainability inventory monitoring and information.
- Design and maintenance of the Supply chain sustainability data information system.
- System and processes that support the Supply chain sustainability data information system.
- Processes for collecting, processing, consolidating and reporting supply chain data and information, design and maintenance.
- Error checking routines
- Results of previous assessments, when available and appropriate

3. Assessment Against Criteria:

Discussions, findings and conclusions on whether the organization conforms to the verification criteria or the Supply chain sustainability data monitoring and assurance program requirements *(eligible to participate in the program; meets principles and requirements of program; quantification, monitoring, reporting approaches and methodologies consistent with customer requirements)*

4. Supply chain sustainability data and Information:

Discussions, findings and conclusions on completeness, consistency, accuracy, transparency, relevance and conservativeness of Supply chain sustainability data information.

Consider:

- Quantification methodologies
- Data management approaches in each facility
- Uncertainties in data sources, metering and analytical methods used.

- Maintenance and calibration program
- Attach scan copies of evidence/Bills/Invoices/SAP or ERP or Any Software Screenshots/ Logbooks / Waste Disposal records including Manifest of at least one-month respective category /source wise emissions *(Attach list with name of scan copies for each sub-category of emissions wise)*
- Accuracy of emissions data and calculation regarding formulas, spreadsheets, conversions, aggregations, consistent use of factors and manual transposition errors between data sets including emission factor source reference to obtained and will be uploaded in I-cert for technical review.

5. Summary Of Findings

Summarize findings raised by the verification team. Corrective action requests and responses by the reporter and list resulting changes in the emissions report.

6. Responsibilities

The directors or governing body, along with the Management of the Company, are accountable for the information and calculations presented in the Supply chain sustainability data monitoring Inventory report. TUV SUD has not participated in the creation of any content within the report.

Our commitment involves the testimonies as detailed in the verification scope, with the aim of advising the Management of the Company according to the established terms of reference. We do not take on any obligation farther than this particular purpose, and our results are not meant to evaluate the comprehensive effectiveness of the Company, except for the aspects specifically mentioned within the outlined scope. The Company is accountable for the formation and precise demonstration of the verification scope.

7. General Verification results

Please write a final report about the company
Based on the documented information verification, onsite visit and dialogues with stakeholders Supply chain sustainability data monitoring *emission accounted by the company for the reporting period CY 2025 and Jan-2026 ~ Mar-2026 found, based on the Hyundai Motor Group & KIA requirements* *Note-* *The Pune plant of Bony Polymers commenced operations in January 2025. Material dispatches made prior to April 2026 were exclusively on a Free of Cost (FOC) basis as part of pilot runs and product validation activities. Commercial mass production and customer supply commenced only from April 2026.*

It is recommended to TÜV SÜD Technical review team to:

☒ issue the Verification & Assurance report.

☐ not issue the Verification & Assurance report

The use of TÜV SÜD logo is not allowed for the Supply chain sustainability data monitoring and Verification Process.

Date: 29:06:2026
Place :Mumbai

Prosenjit Mitra
GM- Verification, Validation and Audit
Management System Assurance

Sanjeev Sharma
Verification Team Leader, TÜV SÜD
Management System Assurance