
			<b>AUDIT REPORT</b>		Company Name		Vakrangee Limited	
					Establishment No.			
<b>HEAD OFFICE ADDRESS</b>	"Vakrangee Corporate House", Plot No. 93, Road No. 16, M.I.D.C. Marol, Andheri (East), Mumbai — 400 093				Scheme Name		ISO 14064-1 + ISO 14064-2	
					Employees		150	
					Contact Name		Ms. Ritu Thakkar	
					Telephone		+91 7045943914	
					Fax		-	
					Email Address		<a href="mailto:ritut@vakrangee.in">ritut@vakrangee.in</a>	
<b>No. OF FINDINGS</b>			<b>ACTIVITY</b>	<b>PLANNED DATE(S)</b>	<b>No. DAYS</b>	<b>ACTUAL DATE(S)</b>	<b>AUDITOR</b>	
Major	Minor	CFA						
0	0	0	Verification Audit	9 <sup>th</sup> March 2020 – 10 <sup>th</sup> March 2020	02	9 <sup>th</sup> March 2020 – 10 <sup>th</sup> March 2020	Mr. Sumit Joshi	
<b>AUDIT LOCATION (S) / ADDITIONAL SITES</b>			"Vakrangee Corporate House", Plot No. 93, Road No. 16, M.I.D.C. Marol, Andheri (East), Mumbai — 400 093					
<b>AUDIT CRITERIA (standard)</b>			ISO 14064-1:2006, ISO 14064-2:2006					
<b>EA CODE</b>	<b>SCOPE OF CERTIFICATION</b>		<b>Scope 1: Direct GHG Emissions</b> <b>Scope 2: Electricity Indirect GHG Emissions</b> <b>Scope 3: Other Indirect GHG Emissions</b>					
<b>AUDIT TEAM: name and role</b>			<b>TEAM LEADER: Mr. Sumit Joshi</b>					
			<b>TEAM MEMBERS:</b>					
<b>AUDITORS COMMENTS FOR SGISPL HEAD OFFICE ACTION</b>								
<b>AUDITOR RECOMMENDATION FOR CERTIFICATION</b>								
✓ <b>Recommendation of Initial/Continued Certification</b>								
Recommendation of Initial/Continued Certification subject to completion of corrective actions								
Re-visit required								
Non-Recommendation/suspension of Certification								
<b>AUDIT TEAM LEADER SIGNATURE</b>			<b>NEXT AUDIT DATE</b>			<b>SIGNATURE OF CLIENT</b>		
Sd/ - Sumit Joshi			Feb 2021					
<b>AUDIT REPORT DISTRIBUTION LIST</b>					<b>AUDIT TEAM LEADER'S ADDRESS FOR NON-CONFORMITY RESPONSE SUBMISSION</b>			
Client and SGISPL					Shamkris Global Inspection Services Private Limited B-01, Western Edge II, Upper Basement, Off. Western Express Highway, Borivali (East), Mumbai - 400 066, Maharashtra, India.			
<b>FOR THE USE OF SGISPL HEAD OFFICE ONLY</b>								
Recommendation endorsed: Yes No (state decision)								
Signed					Date			

	<b>AUDIT REPORT</b>	Company Name	<b>Vakrangee Limited</b>
		Establishment No.	

**Audit Summary**

**Management Systems Audit Summary:-** Summary to include Audit Scope, Audit Objectives, Audit Findings, Audit Conclusion and areas to be considered at the next audit.

Incorporated in 1990, we are a technology-driven company centred around building India's largest network of last-mile retail outlets to deliver services to the unserved and the underserved rural, semi-urban and urban population of the country. The Assisted Digital Convenience stores are called as Nextgen Vakrangee Kendras, which act as the 'One Stop Shop' for availing multiple products and services.

Vakrangee offer an extensive array of services across various sectors by providing BFSI, ATM, E-Commerce & Logistics Services. The Kendras are essential 'One Stop Shop Assisted Digital Convenience Stores', offering citizens goods and services at the competitive price, same time and same quality.

Extensive effort and planning has been put in to make sure the impact on the environment due to their operations are minimal and have built the infrastructure in line with that. Solar Roof Top, LED Lights, Light Reflectors, AI operated AHU and ODU's etc are few examples. Fully implemented Green IT within the organization is a plus.

**Audit Scope** – Scope 1, Scope 2 as per ISO 14064-1 & ISO 14064-2

**Audit Objective** – 1) To verify and assess the compliance to the requirement of standard.  
2) To ascertain and assess the accounting for GHG emissions and capabilities and removals.

**Audit Findings:**

SGISPL has been contracted by Vakrangee Limited, Mumbai for the verification of direct and indirect Greenhouse Gas Emissions in accordance with ISO 14064-3: 2006 as provided by Vakrangee Limited in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2019 to 31 December 2019.

**Roles and Responsibilities**


The management of Vakrangee is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the record of GHG emissions.

It is Shamkris's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2019 to 31 December 2019. Shamkris conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1: 2006 and ISO 14064-2: 2006 in the period 09<sup>th</sup> to 10<sup>th</sup> March 2020. The verification was based on the verification scope, objectives and criteria as agreed between Vakrangee and Shamkris.

**Level of Assurance**

The level of assurance agreed is that of reasonable assurance.

**Please make copies of this page if more than one page needed**

	<b>AUDIT REPORT</b>	Company Name	<b>CANSTRUCT INTERNATIONAL PTY LTD</b>
		Establishment No.	

**Audit Summary**

**Management Systems Audit Summary:-** Summary to include Audit Scope, Audit Objectives, Audit Findings, Audit Conclusion and areas to be considered at the next audit.

**Scope of Vakrangee (Core Activity):**

Delivering Banking, e-Governance, e-Commerce, Insurance and other strategic alliances and partner's services/products by creating franchisee network and monitoring the performance, impact of our outreach and roll-out initiative by insuring front-end service delivery points within the reach of each and every citizen with prompt, accurate, secure and reliable integrated services/products to end customers through online devices with strong management and field team till the block level end by being the last-mile link connecting India's rural and urban citizens with the modern ecosystem..

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3: 2006.

- Title or descriptive activities: GHG verification for Vakrangee
- Location/boundary of the activities: Vakrangee Corporate Office, Andheri (E), Mumbai India

Physical infrastructure, activities, technologies and processes of the organization: Delivering Banking, e-Governance, e-Commerce, Insurance and other strategic alliances and partner's services/products by creating franchisee network and monitoring the performance, impact of our outreach and roll-out initiative by insuring front-end service delivery points within the reach of each and every citizen with prompt, accurate, secure and reliable integrated services/products to end customers through online devices with strong management and field team till the block level end by being the last-mile link connecting India's rural and urban citizens with the modern ecosystem..

- GHG sources, sinks and/or reservoirs included:  
Sources as presented in the inventory spreadsheet provided by Vakrangee
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2019 to 31 December 2019.

Intended user of the verification statement: Private

**Criteria**

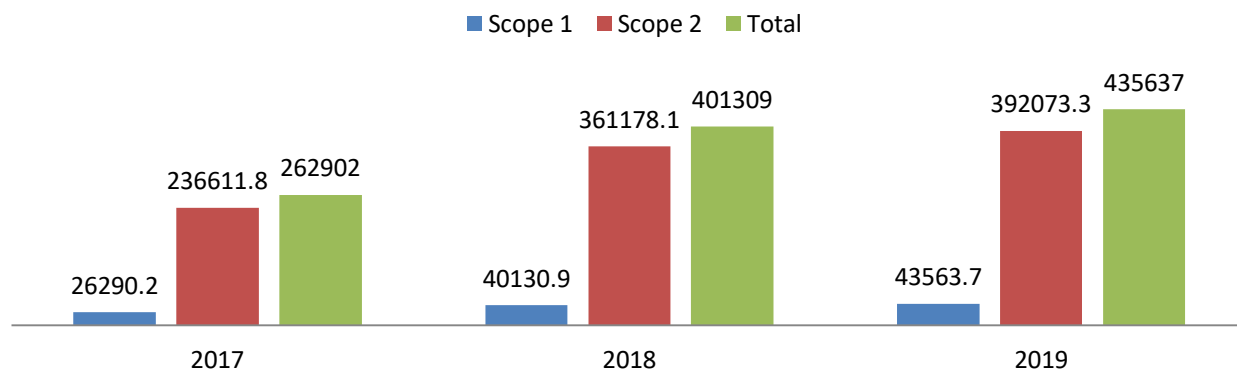
Criteria against which the verification assessment is undertaken are the principles of ISO 14064.

**Materiality**

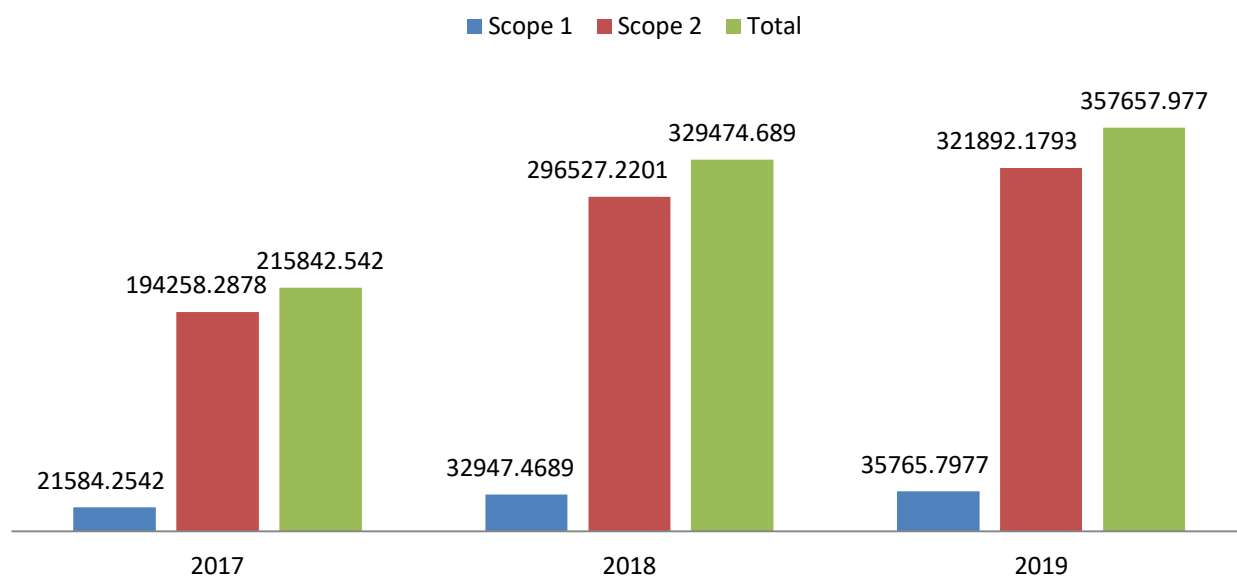
The materiality required of the verification was considered by Shamkris to 10%, based on the needs of the intended user of the GHG Assertion.

**Scope 1 & Scope 2 as per GHG Accounting and Verification.**

Electricity Consumption (in Units Per Annum)			
	2017	2018	2019
Scope 1	26290.2	40130.9	43563.7
Scope 2	236611.8	361178.1	392073.3
Total	262902	401309	435637

**Electricity Consumption (in Units Per Annum)****Vs**

GHG Emission (in KGCO2e Per Annum)			
	2017	2018	2019
Scope 1	21584.25	32947.47	35765.8
Scope 2	194258.3	296527.2	321892.2
Total KG/Annum	215842.5	329474.7	357658
Total Tonnes / Annum	215.8425	329.4747	357.658

**GHG Emission (in KGCO2e Per Annum)**

**Conclusion**

Vakrangee provided the GHG assertion based on the requirements of ISO 14064-1: 2006. The GHG information for the period 01 January 2019 to 31 December 2019 disclosing emissions of Three Hundred Fifty Seven (357.658) Tonnes of CO2 equivalent are verified by Shamkris to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

Shamkris's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on the test basis, of the evidence relevant to the amounts of disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations and evidences that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the period between 01 January 2019 and 31 December 2019 are fairly stated.

We conducted our verification with regard to the GHG assertion of Vakrangee Limited which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In the auditors opinion, the presented GHG assertion

- is materially correct and is fair representation of GHG data and information, and
- is prepared in accordance with ISO 14064-1: 2006 & IS O14064-2:2006 on GHG quantification, monitoring and reporting.

This statement shall be interpreted with the GHG assertion of the Vakrangee Limited as a whole.

Lead Auditor – Mr. Sumit  
Joshi Dated: 10<sup>th</sup> March 2020  
Location – Mumbai, India