CARBON FOOTPRINT REPORT 2024

Romo Fashion Today Ltd.

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Bangladesh

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01	12/13/2025	GSCS International Ltd.	Dipta Roy	Mynul Hasan

This report has been prepared for the sole benefit, use, and information of ROMO FASHION TODAY LTD. for the purposes set out in the report or instructions commissioning it. The liability of GSCS International Ltd. in respect of the information contained in the report will not extend to any third party.

The report has been prepared in accordance with the requirements established in Standard UNE-EN- ISO 14064-1:2018: "Greenhouse gases. Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals".

Author: Dipta Roy

Signature: 

Date: 12/19/2025

Approved: Mynul Hasan

Signature: 

Date: 12/10/2025

Contents

Abbreviations and Acronyms

CDP	Carbon Disclosure Project
CFP	Carbon Footprint
CH_4	Methane
CO_2	Carbon Dioxide
CO_2e	Carbon Dioxide equivalent
DEFRA	Department of Environment, Food & Rural Affairs
EF	Emission Factor
GHG	Green House Gases
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
ISO	International Standard Organization
KWh	Kilowatt-hour
L	Liter
m^2	Square Meter
m^3	Cubic Meter
mt	Metric tons
$mtCO_2e$	Metric tons Carbon Dioxide equivalent
MWh	Megawatt hour
pkm	Passenger-Kilometer
SBTi	Science-based Targets initiative
Scp	Scope
SDG	Sustainable Development Goal
tkm	Ton kilometer
WTT	Well-to -Tank

Introduction

ROMO Fashion Today Ltd. is a 100% export-oriented readymade garments factory established in 2011 and situated in Mouchak, Kaliakoir, Gazipur-1751, Bangladesh. The organization is a proud branding partner of 'Made in Bangladesh' of our country.
We are providing the most fashionable Men's/Boys, Ladies/Girls, Sleepwear, Knitted Tee, Kids and Baby dresses by our own, most comprehensive and resourceful manufacturing facilities in Bangladesh

The scope of Romo Fashion Today Ltd. is all kinds of knit undergarments manufacturers.

The structure of Romo Fashion Today Ltd. is receiving raw materials, knitting, , sewing, heat pressing, pressing, QC, and Packaging and finally shipment. The production capability of the organization is 40,00,000 pieces every month.

Company website: https://www.romofashion.com

Executive Summary

A **carbon footprint** measures the total greenhouse gas (GHG) emissions associated with an individual, organization, product, or event, typically expressed in **carbon dioxide equivalent (CO_2e)**. Carbon Footprint also helps to set a baseline to inform future actions, which can range from reporting and engagement to decarbonization and integrated risk management.

This is the first annual Carbon Footprint Report for **Romo Fashion Today Ltd.** which is located in Bangladesh. This report analyses the carbon footprint for 2024 and will be used to disclose the Carbon Footprint and Carbon Reduction Plan.

Subsequent reports will be disclosed annually to ensure continuous measurement of carbon neutrality.

Carbon footprint has become a fundamental concept for assessing the impact of human activities on the environment and has become mainly used to measure GHG greenhouse gas emissions.

Romo Fashion Today Ltd. is pursuing a "carbon footprint" project to estimate its contributions to global climate change.
The organization plays a pivotal role in driving global decarbonization and remains focused on the GHG emissions reduction plan to reach and sustain net-zero greenhouse gas (GHG) emissions as a long-term plan and as a short-term plan to set a near-term target by 2030 and limit the rise in temperature above 1.5°C.

The base year is 2023 and the reporting period covers the 1st of January 2024 to the 31st of December 2024. As a result of the expansion in the reporting organizational and operational boundaries, the year 2023 is considered a base year to which upcoming years will be compared.

Emission Summary

Romo Fashion Today Ltd.- Overall GHG Summary

Total Emissions for the year 2024 from Scope 1 & 2
1179.259 tCO_2e

Scope 1
221.117 tCO_2e

Scope 2
958.1418 tCO_2e

Details Calculation of Emissions

All data collected and analyzed and calculation methods within this report follow the World Resources Institute Greenhouse Gas (GHG) Protocol standards.

Carbon emissions are shown in CO2e (tons of carbon dioxide equivalent). This is a measure of how much a gas contributes to global warming, relative to carbon dioxide. The carbon dioxide equivalent of a gas is calculated by multiplying its mass (in tons) by the gas' global warming potential (GWP) over 100 years.

With annual footprint accounting, we can benchmark performance indicators, evaluate our environmental performance, and assess its evolution over time, in addition to staying on track with our net-zero goals. Enlisting in the Carbon Disclosure Project (CDP) for the second year or at the Company website (https://www.romofashion.com), setting GHG reduction targets ensuring that our activities emissions contribute to the global temperature increase of no more than 1.5 degrees Celsius, developing and monitoring the adherence to our environmental policies and our continual carbon footprint reporting exemplifies our aspiration to be leaders in corporate sustainability.

The analysis and calculations were based on the Greenhouse Gas Protocol, the Intergovernmental Panel on Climate Change (IPCC) Guidelines for Greenhouse Gas Inventories, the ISO 14064-1:2018 standards, and UK Government GHG Conversion Factors for Company Reporting 2023.

Table 1: 2023 Carbon Footprint Summary of Emissions of Romo Fashion Today Ltd.

Scope	Operational Unit	GHG Emission (Tones CO2e)
Scope 1	Direct Emissions	221.12
Scope 2	Indirect Emissions	958.14
Total Absolute GHG Emissions of Scope 1 & Scope 2 in tones CO2e		**1179.26**

2023 Base year

Romo Fashion Today Ltd. Select year 2023 to be the baseline year to see continued growth for all Company services which should have decreased the emissions when compared to the base year 2023 and coming years.

Carbon Intensity

Total absolute carbon footprint and carbon intensity for scope 1 & 2 for the year 2024 are calculated for Romo Fashion Today Ltd. and found to equal **1179.26 tones CO_2e.**

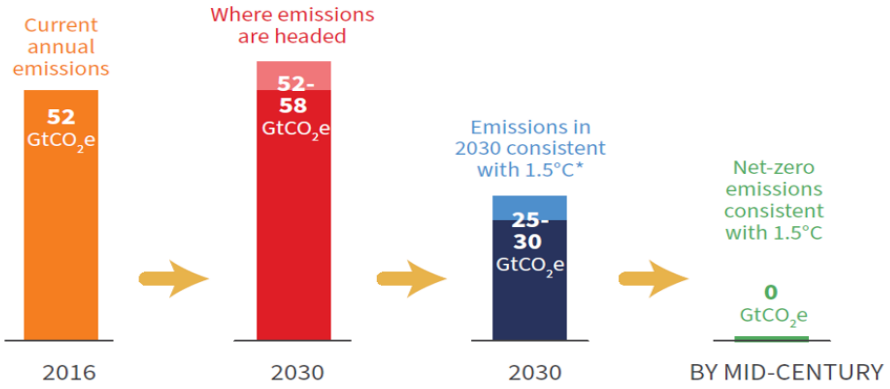
Table 3: Near-Term Targets up to 2030 of Romo Fashion Today Ltd.

Scope	Base Year's (2023) Absolute GHG Emission (Tones CO_2e)	% Of Reduction Target	Target Year's (2030) Absolute GHG Emission (Tones CO_2e)
Scope 1 Scope 2	1216.35	42%	705.48

Table 4: Reduction of GHG Emission of Romo Fashion Today Ltd. for 2024 from 2023

Scope	Base Year's (2024) Absolute GHG Emission (Tones CO_2e)	Reduction of Absolute GHG Emission in 2024 (Tones CO_2e)	Reduction of Absolute GHG Emission in 2024 (%)
Scope 1 Scope 2	1179.26	37.9	3.12%

The world target



Methodology

Applied Standards

This carbon footprint assessment is conducted based on the GHG Protocol Guidelines, along with several international and widely applied standards, protocols, and guidelines specially developed for accounting and reporting GHG emissions, including but not limited to the following:

- The Greenhouse Gas (GHG) Protocol Guidelines which include, but not limited to:
  - A Corporate Accounting and Reporting Standard
- ISO 14064-1 2018: Specification with guidance at the organization level for the quantification and reporting of greenhouse gas emissions and removals.
- 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for Greenhouse Gas Inventories (with 2019 Refinements).

The emissions of all activities related to **Romo Fashion Today Ltd.** have been identified and accounted for activity data for 2024 was retrieved from the data recordings and all data has been reviewed and refined.
Each activity is classified based on its respective scope, described in more detail in the 'Boundaries' section. Each activity falls under a certain scope according to the GHG Protocol Guidelines; Scope 1 (Direct emissions), Scope 2 (Indirect emissions associated with the consumption of purchased electricity).

System boundary

Organizational Boundaries

The organizational boundary defines the businesses and operations that constitute the company for the purpose of accounting and reporting greenhouse gas emissions. Companies can choose to report either the emissions from operations over which they have financial or operational control (the control approach) or from operations according to their share of equity in the operation (the equity share approach).

Operational Boundaries

The operational system boundary describes the emission sources considered for the calculation of the carbon footprint. While Scope 1 and 2 emissions sources is mandatory to be considered in order to comply with the GHG Protocol.

Data

Activity data must be collected within **Romo Fashion Today Ltd.** In total, all carbon-relevant information with respect to activities covered by the defined operational system boundary should be compiled.
The operational boundaries for the organization's CFP report include the following:

Scope 1

Emissions from sources that are owned or controlled by the organization (i.e. any owned or controlled activities that release emissions straight into the atmosphere).

The list of Scope 1 activities includes the following:

- **Mobile Combustion (**Fuel burning – Owned vehicles)
- **Stationary Combustion (**Fuel burning – Diesel)
- **Fugitive Emissions (**Refrigerant leakage)
- **Lubricant**

Scope 2

Emissions associated with the consumption of purchased electricity and steam, from a source that is not owned or controlled by the organization. The list of Scope 2 activities includes the following:

- **Purchased Electricity**
- **Purchased Steam**

Calculation Approach

As required by best practice in organizational GHG accounting and the chosen WBCSD/WRI GHG Protocol, all seven Kyoto Protocol greenhouse gases have been included in the assessment. Global warming potentials (GWPs) are factors describing the radiative forcing impact of one unit of a specific greenhouse gas (e.g. methane) relative to one unit of carbon dioxide. They are used in GHG accounting to convert individual greenhouse gas emissions to a standardized unit for comparison; carbon dioxide equivalent (CO2e).
Romo Fashion Today Ltd. applied 100-year GWPs to all emissions data in this inventory in order to calculate total emissions, in metric tons of carbon dioxide equivalent (tCO2e). Global warming potential values were sourced from the Intergovernmental Panel on Climate Change's (IPCC) sixth Assessment Report (AR6 2021), the most recent IPCC report available at the time of assessment. The Kyoto Protocol GHGs (or categories of GHGs) and their respective GWPs are listed in the table below.

Table 4: GHGs and their respective GWPs

Greenhouse Gas	Chemical Formula	100- Year GWP
Carbon dioxide	CO_2	1
Methane	CH_4	27
Nitrous oxide	N_2O	273
Hydrofluorocarbons (HFCs)	Various	Various
Perfluorocarbons (HFCs)	Various	Various
Nitrogen trifluoride	NF_3	17,400
Sulphur hexafluoride	SF_6	25,200

When doing this, a unit analysis is performed in order to make sure the results of the emissions are obtained in the desired unit mtCO2e. The general formula for calculating the emissions for each activity is according to the below equation.
The unit of the GHG Emissions is metric tons carbon dioxide equivalent (mtCO2e). ***UK Government GHG Conversion Factors for Company Reporting version 2023 were used at this report.***
The unit CO2e refers to an amount of a GHG, whose atmospheric impact has been standardized to that one-unit mass of carbon dioxide (CO2), based on the global warming potential (GWP) of the gas.
The general formula could be applied for each activity to obtain its emissions. All activities were calculated for the fiscal year, 2023. Thus, the emissions accounted for, were those of the total value for each activity in a single year.

GHG Emissions, E [mtCO2e] = Activity, A [unit] x Emission Factor, EF [mtCO2e/unit]

Emission Factors

Emission factors (EF) are representing the quantity of pollutants released to the atmosphere caused by a certain activity. The emission factor is usually expressed as the carbon dioxide equivalent (CO2e) emissions generated by a unit weight, volume, distance, or duration of the activity, e.g., CO2e/liter fuel consumed, CO2e/ km driven or CO2e/kWh of purchased electricity etc.

The Emission Factors were identified based are:

- DERPA: Department for Environment, Food & Rural Affairs UK 2021
- IPCC: Intergovernmental Panel on Climate Change
- Country Specific Emission Factors Emission factor calculated specifically for each country

As regards the country-specific grid electricity emission factor, the emission factor is derived based on the **Romo Fashion Today Ltd.** published reports of monthly data of the grid electricity.

Quality of Data and Emission Sources

All data utilized to calculate the emissions arising from our activities is derived from our database. The quality of the data has been assessed and presented below, where

the data of each sector of the business has been assessed separately in order to allow better analysis and demonstration of resolution and additional clarifications.
Different types of data may be used to carry out a corporate carbon footprint. The most used types of data are:

- **Primary data**: Data taken during interviews as well as recorded data that are directly linked to the assessment.
- The **monthly consumption** of each area at the company in the form of invoices that are used to calculate the emissions resulting from different activities.
- **Secondary data:** such as databases, studies, and reports.
- **Assumptions:** assumptions made based on internationally recognized standards and studies.

Carbon Footprint Calculations and Equations

SCOPE 1

Stationary combustion

- **Diesel Fuel**
  Diesel fuel is consumed by the generators that supply most of our Company's electricity demands. Every month, the fuel burned by in our factories is logged into the database. The total amount of fuel consumed was multiplied by the corresponding emission factor to calculate the corresponding direct emissions.

  Fuel burning – Diesel emission ($mtCO_2e$) = Fuel consumption (L) * EF ($mtCO_2e/L$)

- **NATURAL GAS**
  Natural gas is consumed by the generators to meet some of the company's electricity demands. The monthly consumption of natural gas in m^3 was retrieved from the data recordings. The emissions due to the natural gas consumption was calculated by multiplying the total annual amount consumed in m^3 by the corresponding emission factor.
  Fuel burning – Natural Gas emission ($mtCO_2e$) = Fuel consumption (m^3) * EF ($mtCO_2e/m^3$)

Mobile combustion

- **OWNED VEHICLES**
  Emissions resulting from the owned vehicles fall under Scope 1 direct emissions. The fuel burned by the owned vehicles, or the data related to the distance traveled for each owned truck is logged into each company's database monthly.

  Owned Vehicle Emission ($mtCO_2e$) = Fuel consumption (L) * EF ($mtCO_2e/L$)
  Or
  Owned Vehicle Emission ($mtCO_2e$) = Distance travel (km) * EF ($mtCO_2e/km$)

Fugitive emissions

- **REFRIGERANTS LEAKAGE**

  Refrigeration fluids are fluids that are used to cool a space in refrigeration cycles. Each of the sites has been analyzed and wherever applicable, the amount of refrigerants used to recharge the cooling systems in order to compensate for the leakage that happened during the operating year has been included. The refrigerant type and all its related data were found in Romo Fashion Today Ltd.'s database.

  Refrigerant Leakage Emission ($mtCO_2e$) = Refrigerant Leakage (kg) * EF ($mtCO_2e/kg$)

SCOPE 2

PURCHASED ELECTRICITY

The organization's electricity is used in HVAC, lighting, computers, and other equipment. The electricity consumption data per month was obtained from the company's database. Emissions from electricity consumption are the result of the national grid emission factor and the annual electricity consumption of each area at the company.

Purchased Electricity falls under Scope 2 (Indirect emissions). The electricity consumption includes all Romo Fashion Today Ltd.'s operating factories. The monthly electricity consumed at the factories was retrieved from the electricity bills in kWh. Therefore, the total electricity consumption for the fiscal year was calculated using the formula below:

Electricity Consumption Emission ($mtCO_2e$) = Electricity consumption (kWh) * EF ($mtCO_2e/kWh$)

Limited Assurance Statement

The GHG emission report of **Romo Fashion Today Ltd.** for 2024 was conducted independently.

We have been appointed to perform a limited assurance engagement on Romo Fashion Today Ltd. Carbon Footprint Report 2024 for a reporting period covering from the **1st of January to the 31st of December 2024**.

Quality Assurance Statement

To **Romo Fashion Today Ltd. Management**, We have been appointed by **Romo Fashion Today Ltd.** to conduct GHG calculations pertaining to **Romo Fashion Today Ltd.**'s operational activities for the period from the 1st of January 2024 to the 31st of December 2024. The scope covered all products of **Romo Fashion Today Ltd.** in calculation across the entire business's operational boundaries.

Verifiers' Independence and Quality

Control: We adhere to integrity, objectivity, competence, due diligence, confidentiality, and professional behavior. We maintain a quality control system that includes policies and procedures regarding compliance with ethical requirements, professional standards, and applicable laws and regulations.

Verifiers' Responsibility

In conducting the carbon footprint calculations, we have adopted the Greenhouse Gas Protocol Guidelines, IPCC Guidelines for Greenhouse Gas Inventories, and ISO 14064-1:2018 specification with guidance at the organization level for quantification and reporting of GHG emissions and removals.

It is our responsibility to express a conclusion about the quality and completeness of the primary data collected/ provided by **Romo Fashion Today Ltd.** We have performed the following quality assurance/ quality control tasks:

- Several rounds of data requests were performed whenever the received information was not clear;
- All data presented in this report were provided by the reporting entity and revised and completed by our technical teams;
- For data outliers, meetings were held to investigate the accuracy of the data, and new data was provided when requested;
- Any gaps, exclusions, and/or assumptions have been clearly stated in the report.

Conclusion

Based on the aforementioned procedures, nothing has come to our attention that would cause us to believe that the **Romo Fashion Today Ltd.**'s raw data used in the carbon footprint calculations have not been thoroughly collected, verified, and truly represent **Romo Fashion Today Ltd.**'s resource consumption in the reporting period related to all categories/aspects identified in this report. We do not assume and will not accept responsibility to anyone other than **Romo Fashion Today Ltd.** for the provided assurance and conclusion.

ABOUT GSCS International LTD

GSCS International Ltd: is an accredited Certification Body, APSCA-approved member firm, SEDEX Affiliate Audit Company (AAC) for SMETA audit and SAC FEM Higg 3.0, BRM, SLCP, ZDHC In check, Verification Body and Training Body, ANAB Accreditation for the Product Certification Body in for Textile Exchange standards like GRS, RCS, OCS, RWS, RDS, RMS, RAS, and GOTS We are also an accredited Certification body for ISO Management System Certification over the world. GSCS has local offices in Bangladesh, India, Myanmar, Sri Lanka, Cambodia, Vietnam, Pakistan, Egypt, Turkey, Sweden, Korea, Thailand, China, Ethiopia, Kenya, Iran, the USA, etc.

And we extend our service for the carbon footprint and carbon neutrality services:

In the realm of business and management, understanding and addressing the carbon footprint has become a critical aspect of corporate strategy and sustainability

initiatives. The Carbon footprint refers to the total greenhouse gas (GHG) emissions caused directly or indirectly by an individual, organization, event, or product.
It has several implications:

Environmental Responsibility, Cost Savings, Regulatory Compliance, Brand Reputation, Risk Management, Compliance and Reporting, Supply Chain Transparency and Benchmarking

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