IIMA

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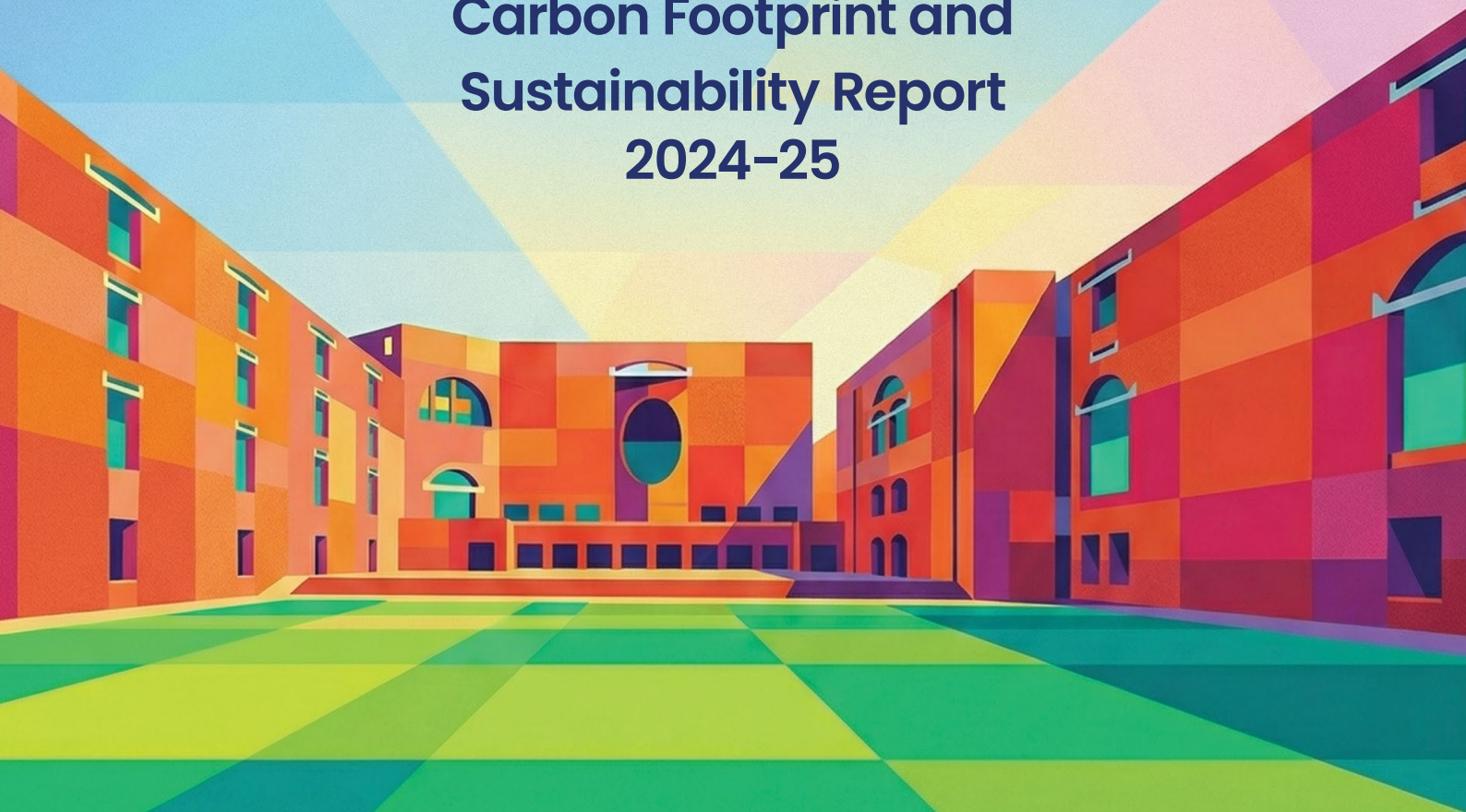
INDIAN INSTITUTE of MANAGEMENT AHMEDABAD

Carbon Footprint and Sustainability Report 2024-25



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Abbreviations

AC	Air Conditioner
AMC	Annual Maintenance Contract
AR6	(IPCC) Sixth Assessment Report
BMS	Building Management System
BRSR	Business Responsibility and Sustainability Report
CEA	Central Electricity Authority (India)
CO_2	Carbon Dioxide
CO_2e	Carbon Dioxide Equivalent
CPCB	Central Pollution Control Board (India)
CSCG	Centre for Sustainability and Corporate Governance Research
CSR	Corporate Social Responsibility
DEFRA	Department for Environment, Food & Rural Affairs (UK)
EF	Emission Factor
ESG	Environmental, Social, and Governance
EV	Electric Vehicle
FAO	Food and Agriculture Organisation (UN)
FDP	Faculty Development Programme
FY	Financial Year
GHG	Greenhouse Gas
GJ	Gigajoule
GWP	Global Warming Potential
HEI	Higher Education Institution
HVAC	Heating, Ventilation, and Air Conditioning
ICAT	Initiative for Climate Action Transparency
IIMA	Indian Institute of Management Ahmedabad
IMDC	International Management Development Centre
IoT	Internet of Things
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organisation for Standardisation
KLD	Kilolitres per Day
kL	Kilolitre
kWp	Kilowatt-peak
LED	Light-Emitting Diode
LPG	Liquefied Petroleum Gas
ML	Million Litres
MWp	Megawatt-peak
MWh	Megawatt-hour
OWC	Organic Waste Converter
PNG	Piped Natural Gas
PGP	Post Graduate Programme
PGPX	Post Graduate Programme for Executives
PGP-FABM	Post Graduate Programme in Food and Agribusiness Management
PRME	Principles for Responsible Management Education (UN)
PV	Photovoltaic
R22	Refrigerant R22 (Chlorodifluoromethane)
R32	Refrigerant R32 (Difluoromethane)
R290	Refrigerant R290 (Propane)
R407C	Refrigerant blend R407C
R410A	Refrigerant blend R410A
SDGs	Sustainable Development Goals
SEBI	Securities and Exchange Board of India
STARS	Sustainability Tracking, Assessment & Rating System
STP	Sewage Treatment Plant
tCO_2e	Metric tonnes of CO_2 equivalent
UF	Ultrafiltration
UN	United Nations
UK	United Kingdom

Message from the Director

> Institutions that educate tomorrow's leaders must embody the future they envision.

Over six decades, the Indian Institute of Management Ahmedabad has grown into a globally respected institution for management education and research. As we shape leaders, influence policy, and advance knowledge, we also bear a fundamental responsibility: to model sustainability in all that we do.

This report presents IIMA's first sustainability and comprehensive carbon inventory—a historic milestone for our institution. It is more than a record of emissions. It declares our values of transparency, accountability, and commitment to the future.

By measuring our environmental impact, we create the foundation for meaningful reduction. This inventory reflects our determination to embed sustainability across campus operations, research, and the ethos we cultivate in our community.

Today, we set forth an ambitious goal to achieve Net-Zero Scope 1 emissions by 2035, and Net-Zero Campus Operations by 2045.

This is not simply an aspiration. It is a roadmap guiding infrastructure, energy, mobility, procurement, and behavior change decisions. We will pursue this through expanded renewable energy, improved efficiency, sustainable supply chains, and a collective awareness and action shift.

Sustainability is not the work of a single office or initiative, it is a shared endeavor. Every member of the IIMA community—students, faculty, staff, alumni, and partners—has a role in building a campus that reflects our commitment to a more equitable and resilient world.

Together, we will ensure that IIMA teaches responsible management and lives it.

Prof. Bharat Bhasker

Director,
Indian Institute of Management Ahmedabad

Message from the Chairperson, CSCG

> A sustainable low-carbon future begins with knowledge, evidence, and action.

This inaugural Carbon Footprint and Sustainability Report marks a defining moment for IIMA. As institutions of higher learning worldwide confront the climate imperative, we join a growing cohort of universities translating commitment into measurable action. This report, prepared by the Centre for Sustainability and Corporate Governance Research (CSCG), establishes our baseline—a foundation from which IIMA's evidence-based decarbonisation and sustainability journey begins.

The numbers within these pages tell a story of where we stand, where emissions concentrate, and where opportunities for sustainability transformation lie. Aligned with the GHG Protocol Corporate Standard and international best practices, this report transforms data into direction, providing the evidence base for IIMA's ambitious Net-Zero targets: Scope 1 by 2035, and campus-wide operations by 2045.

But measurement alone does not create change. CSCG's mandate extends beyond inventory to impact:

- Rigorous GHG Accounting: Annual inventories and third-party verification to ensure transparent, comparable performance tracking.
- Research-Led Strategy: Advancing scholarship in ESG disclosure, climate finance, and sustainable operations to inform institutional and corporate practice.
- Capacity Building: Equipping industry leaders, policymakers, and practitioners with frameworks for responsible governance.
- Student and Community Engagement: Channeling academic inquiry into real-world sustainability interventions.

Academic institutions shape not only minds but also futures. By embedding sustainability into our operations, research, and pedagogy, IIMA strengthens its role as a catalyst for India's transition to a low-carbon, resilient economy. This evidence backed report is our first step on that path, one we walk together.

Prof. Anish Sugathan

Chairperson,
Centre for Sustainability and Corporate Governance Research (CSCG)

1. Executive Overview

1.1 IIMA Carbon Snapshot (FY 2024-25)

In FY 2024-25, establishing its baseline year for carbon accounting and sustainability tracking, the Indian Institute of Management Ahmedabad (IIMA) reported total greenhouse gas (GHG) emissions of 9,519 tCO_2e. Scope 1 emissions contributed 653 tCO_2e (6.9%), from on-site fuel consumption, PNG/LPG utilised in campus kitchens, fleet of campus-owned vehicles, and refrigerants. Scope 2 emissions accounted for the majority share at 6,788 tCO_2e (71.3%), from purchased grid electricity. Scope 3 emissions generated 2,077 tCO_2e (21.8%), from business air travel (domestic and international), local business travel through agency-provided vehicles, purchased food and supplies, daily commuting, and management of waste streams.

Table 1.1: IIMA Carbon Snapshot (FY 2024-25)

Metric	Value (tCO_2e)	Remarks
Total GHG Emissions	9,519	FY 2024-25 baseline
Scope 1 - Direct	653 (6.9%)	PNG/LPG, vehicles, refrigerants
Scope 2 - Purchased Electricity	6,788 (71.3%)	Grid electricity
Scope 3 - Value Chain	2,077 (21.8%)	Business travel, food, commute, waste
Per-Capita Footprint (tCO_2e/person)	≈ 5.1	Within the global
HEI average (3-8)		
Renewable Electricity Generation	837 MWh (≈ 8.23% of total)	Rooftop solar, offsetting ≈ 609 tCO_2e
Total Trees on Campus	6,766	Natural sequestration ≈ 250 tCO_2e/yr
Campus Area	107 acres	> 30% green cover

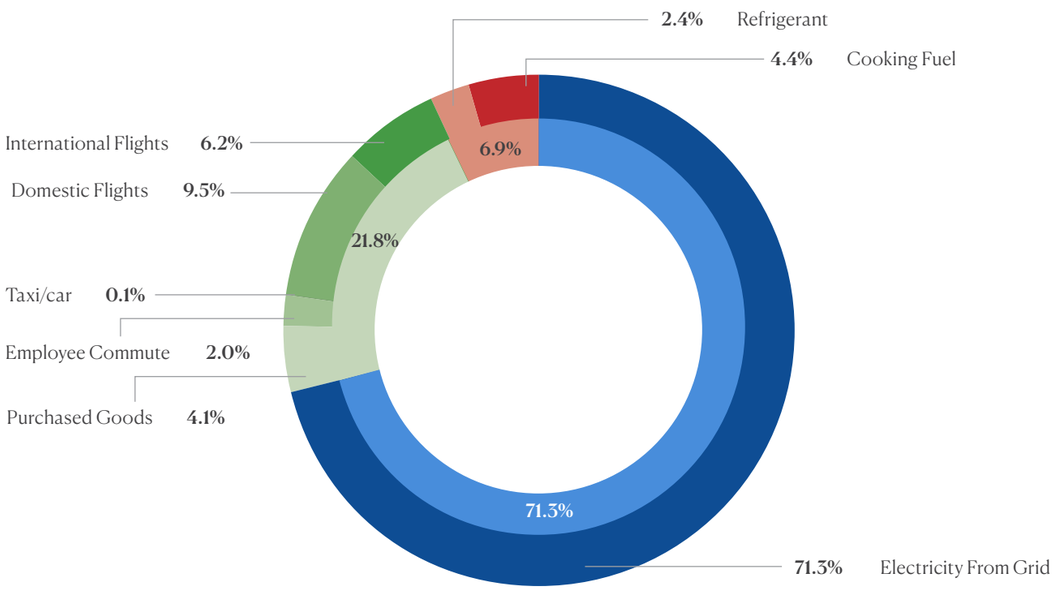
1.2 Carbon by the Numbers

The findings reveal key opportunities and pathways for advancing renewable energy adoption, enhancing energy efficiency, and strengthening low-carbon operations at IIMA. The institute's reliance on grid electricity, the largest emission source, can be reduced substantially by expanding solar infrastructure and exploring cleaner energy alternatives. The overall carbon footprint can be further minimised through sustainability-focused interventions, including optimised energy use, low-carbon mobility, circular resource management, food waste reduction, and effective waste management practices. Together, these integrated measures can advance green transformation, positioning IIMA as a carbon-aware, circular, resilient, and energy-efficient organisation that serves as a benchmark for sustainability innovation.

Table 1.2: Total Annual Emissions (FY 2024-25)

Emission Scope	tCO_2e	% Share
Scope 1	653	6.9%
Scope 2	6,788	71.3%
Scope 3	2,077	21.8%
Total	**9,519**	**100%**

Figure 1.1: IIMA Carbon Footprint Snapshot



1.3 Renewable Energy Impact - Avoided CO_2e

During FY 2024-25, IIMA generated 837 MWh of renewable electricity through its rooftop solar photovoltaic (PV) systems, accounting for approximately 9% of the institute's total electricity consumption. Based on the Central Electricity Authority (CEA, 2023) grid emission factor of 0.727 tCO_2e per MWh, the renewable solar energy generation helped avoid an estimated 609 tCO_2e of carbon emissions annually.

This avoided emission represents almost 9% of IIMA's total Scope 2 emissions, demonstrating the significant impact of on-site renewable energy in offsetting grid-based carbon intensity. In practical terms, the annual carbon savings from IIMA's solar generation are equivalent to the electricity-related emissions of around 170 Indian households, based on an average footprint of 3.6 tCO_2e per household per year.

Table 1.3: Carbon Emission Avoided by Solar (609 tCO_2e/yr)

Parameter	Value	Calculation Basis
Solar Generation (Rooftop PV)	837 MWh (≈ 8.23% of total electricity use)	Metered generation FY 2024-25
Grid Emission Factor	0.727 tCO_2/MWh	CEA (2023)
Avoided CO_2 Emissions	837 × 0.727 = 609 tCO_2e/year	Equivalent to ≈ 9% of Scope 2 emissions
Household Equivalence	≈ 170 Indian households' annual electricity emissions avoided	Based on avg 3.6 tCO_2e/household/yr

1.4 Highlights of Campus Sustainability Initiatives

IIMA has adopted an integrated sustainability framework encompassing energy, water, waste, biodiversity, mobility, and thought leadership. The holistic approach is aimed at fostering long-term environmental responsibility towards institutional resilience.

Table 1.4 Key Campus Sustainability Initiatives

Theme	Key Actions	Impact
Energy Transition	365 kWp rooftop solar, LED retrofits, energy audits	≈ 9% renewable share, 609 tCO_2e avoided
Water Stewardship	18 recharge wells, 200 KLD STP + 80 KLD UF reuse	> 30% water recycled
Waste & Circularity	2 organic waste converters + vermicomposting	60% organic waste diverted from landfills
Biodiversity	6,766 trees, native nurseries, Ecological Study (2023)	250 tCO_2e sequestered annually
Sustainable Mobility	On-campus housing, Hybrid/EV	Reduced commute emissions
Sustainability Leadership	Research + teaching & training + policy advisory	Strengthens India's sustainability ecosystem

1.5 Looking Ahead: IIMA's Sustainability Commitments

Net-Zero Scope 1 Emissions by 2035

Eliminate direct fuel and refrigerant emissions through electrification, EV adoption, fuel substitution, and offsets

Net-Zero Campus Operations by 2045

Foster sustainable energy, water, waste, transport, procurement, and resilient infrastructure practices

30% Renewable Electricity by 2035

Enhance energy efficiency, scale solar PV, and integrate smart-grid systems

Circular Campus Operations

Achieve 100% segregation and composting of organic waste by 2030

Transparent Disclosure

Publish annual updates through the CSCG, aligning with GHG Protocol Standard and SEBI BRSR Core reporting

2. About IIMA

Educating Leaders. Guiding Change. Enabling Impact.

2.1 The Institute

Founded in 1961, the Indian Institute of Management Ahmedabad (IIMA) is India's premier management institution and one of the world's top-ranked business schools. Established through visionary collaboration between the Government of India, the Government of Gujarat, Harvard Business School, and the Indian industry, IIMA has consistently shaped generations of leaders who combine analytical excellence with responsible decision-making.

IIMA's philosophy blends academic rigour, institutional autonomy, and societal relevance. Through its unique pedagogy encompassing case-based learning, experiential simulations, and applied research, the Institute nurtures critical thinking, leadership, and innovation that influence business, policy, and social transformation across the globe.

2.2 Vision and Mission

Vision

To remain the pre-eminent centre of management education globally, contributing to a more innovative, inclusive, and sustainable world.

Mission

- Promote excellence in scholarship through high-quality research and impactful teaching.
- Drive multidisciplinary knowledge creation across management and allied fields.
- Inspire visionary leadership for innovation, governance, and societal impact.
- Influence policy and practice through active engagement with alumni and stakeholders.
- Uphold autonomy, creativity, and collaboration as the foundation of institutional excellence.
- Ensure societal relevance by addressing contemporary economic, social, and environmental challenges.

2.3 A Living Campus: The IIMA Environment

Spread across 107 acres, IIMA's campus combines modern infrastructure with timeless red-brick architecture designed by Louis I. Kahn. The iconic complex integrates spaces for learning, residence, and recreation, creating a vibrant environment that mirrors the Institute's academic energy and sense of community.

Beyond its architectural heritage, the IIMA campus exemplifies the principles of sustainability in design and function:

Balanced Land Use

Green landscapes interwoven with academic and residential zones.

Self-Sufficient Utilities

Independent power, water, and waste systems supporting a mini-township model

Community Inclusivity

Housing for students, faculty, and staff, reducing commute-related emissions and fostering shared ownership of sustainability initiatives.

2.4 A Legacy of Sustainable Development

Long before 'sustainability' became a strategic imperative, IIMA embedded environmental sensitivity into its campus and operations. Key milestones include:

Rainwater Recharge and Water Resilience

In the 1970s, the Institute created one of India's earliest large-scale percolation lakes (≈ 5 million litres) to recharge groundwater. This system, complemented today by 18 recharge borewells and a 200 KLD Sewage Treatment Plant with 80 KLD ultrafiltration reuse, ensures that a portion of total water demand is met through recycled water.

Energy Efficiency and Renewable Transition

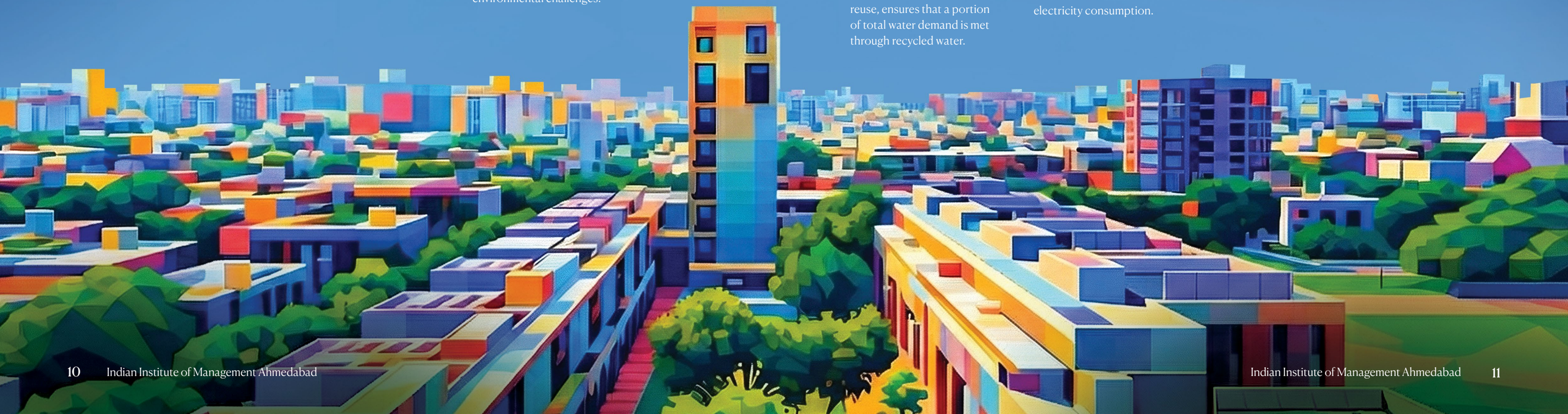
The first 365 kWp rooftop solar PV plant, commissioned in 2020, now generates ≈ 837 MWh/year, offsetting ≈ 609 tCO_2e annually, around 8.23% of IIMA's total electricity consumption.

Green Landscaping and Biodiversity

With 6,766 trees and extensive native vegetation, the campus acts as a natural carbon sink, sequestering an estimated ≈ 250 tCO_2e per year while supporting diverse bird and pollinator species.

Waste and Circular Economy

Two Organic Waste Converters (OWCs) and multiple vermicompost pits transform kitchen waste into organic manure used in landscaping, achieving > 60% diversion of organic waste from landfills.



2.5 IIMA's Commitment to Sustainability

Sustainability at IIMA extends beyond infrastructure - it is embedded in the **Institute's governance and pedagogy.**

Operational Sustainability

Driven through energy efficiency, renewable generation, water management, and circular waste practices

Academic Integration

Facilitate active engagement with sustainability, ESG, and responsible leadership for students and executives across courses and case studies

Community Participation

Faculty, staff, and students collectively drive behavioural change through daily practices such as waste segregation, reduced plastic use, and tree-planting initiatives

This holistic approach has transformed IIMA into a **living laboratory of sustainability,** creating a campus that not only measures its footprint but actively demonstrates pathways to decarbonisation and resilience.

2.6 The Low-Carbon Campus Vision

"From red brick to green impact, an institute built for the future."

The Institute's long-term sustainability roadmap envisions:

Scope 1 Net-Zero by 2035

Eliminating fossil-fuel and refrigerant emissions through electrification and low-GWP transitions

50% Renewable Electricity Share by 2030

Rooftop solar expansion and smart energy management

Net-Zero Operations by 2045

Balancing all operational emissions through renewable energy, efficiency, and campus sequestration

Each initiative contributes not only to emission reduction but also to the broader educational mission, **preparing future business leaders to drive sustainable transformation** in their organisations and communities.

Figure 2.1 Geographic Location of IIM Ahmedabad

107 Acres
Total Built-Up Area

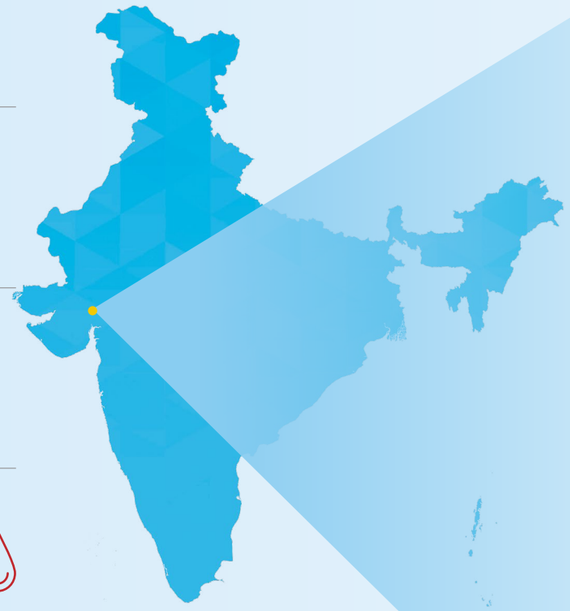
6,766
Number of Trees

365 kWp
Rooftop Solar Power Plant

18 recharge borewells and
1 recharge pond
Water Recharge Structures

200 KLD capacity +
80 KLD ultrafiltration system
Sewage Treatment Plant (STP)

60% waste composted
Composting Units



Record High Temp. (°c)	Record Low Temp. (°c)	Average rainfall (mm)	Average relative humidity (%)
Highest	**Highest**	**Highest**	**Highest**
48 (May)	21.2 (Aug)	310.1 (Jul)	72 (Aug)
Lowest	**Lowest**	**Lowest**	**Lowest**
35.6 (Dec)	2.2 (Feb)	0.6 (Feb)	20 (Apr)

3. Carbon Footprint Methodology and Reporting Boundary

Transparent, Comparable, and Science-Aligned Accounting of Emissions

3.1 Purpose and Approach

The 2024-25 carbon footprint assessment establishes **IIMA's first comprehensive greenhouse-gas (GHG) inventory**, forming the baseline year for its decarbonisation roadmap.

The purpose is to:

- Quantify and disclose GHG emissions arising from all on-campus and major value-chain activities.
- Identify material sources for mitigation and efficiency improvement.
- Enable tracking against the Scope 1 Net-Zero 2035 and Net-Zero Operations 2045 targets.

The inventory follows a **hybrid activity-based and spend-based** approach:

Activity-based data were used to measure direct quantities (electricity, fuel, refrigerants, kilometres travelled, food kg, waste kg).

Spend-based or literature-based emission factors were applied for upstream purchased goods and services lacking physical quantities.

3.2 Reporting Standards and Guidelines

Table 3.1: Navigating Sustainability Reporting: Standards and Guidelines

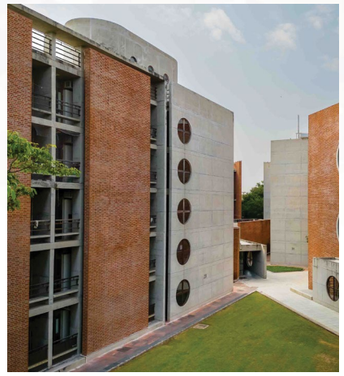
Framework	Application to IIMA Inventory
GHG Protocol Corporate Accounting and Reporting Standard (2015 rev.)	Defines Scope 1, 2, 3 boundaries and consolidation principles
ISO 14064-1 (2018)	Provides quantification and verification guidance
IPCC 2006 Guidelines for National GHG Inventories	Reference for fuel combustion and refrigerant GWPs
Central Electricity Authority (CEA), India Baseline Database v19 (2023)	Grid electricity emission factor = 0.727 tCO_2/MWh
DEFRA 2023 & ICAT Guidance	Factors for air travel, road transport, and commuting
Poore & Nemecek (2018); FAO 201312	Food and waste lifecycle emission factors

3.3 Organisational Boundary

The Operational Control approach was adopted. IIMA accounts for emissions from all facilities owned or controlled by the Institute, including:

Main Campus (Vastrapur)

New Campus and Management Development Centre (IMDC)



Faculty and Student Housing Complexes

Subsidiary or leased assets operated independently by third parties are excluded unless directly financed and managed by IIMA (such as outsourced transportation).

3.4 Operational Boundary and Scope Definition

Table 3.2: Defining the Carbon Footprint: Operational Boundaries and Scope

Scope	Description	Examples Included	Data Source
Scope 1 Direct Emissions	On-site fuel use and fugitive releases within IIMA control	PNG & LPG for cafeterias, diesel fleet, refrigerant leakage (HVAC & refrigeration), CO_2 extinguishers	Estate Office meter records, AMC logs, fuel bills
Scope 2 Indirect Energy Emissions	Purchased grid electricity consumed on-site	Electricity from Torrent Power/Torrent Utilities; offset by onsite solar generation	Energy Dept metering & billing
Scope 3 Other Indirect Emissions	Emissions from upstream/ downstream activities not owned by IIMA but linked to its operations	Purchased food and supplies, food waste treatment, employee commute, business travel (domestic & international)	Procurement data, HR surveys, travel records

Excluded Sources: Construction materials embedded in carbon, capital goods, student travel to and from home, and leased equipment energy outside IIMA control. These will be progressively added in future inventories.

3.5 Data Collection and Verification

Primary data were gathered from institutional departments.

Estate Office
Energy, water, waste, refrigerants

Travel Office & HR
Business travel and commute records

Finance & Procurement
Fuel purchases, vendor invoices

Catering & Mess Administration
Food procurement and waste logs

Data were verified by cross-checking bills and sample audits with CSCG research associates. Conversion to CO_2e was done using the GWP 100 values from **IPCC AR6** (Table 7.15).

3.6 Emission Factors and Global Warming Potentials

Table 3.3: Carbon Conversion Metrics: Emission Factors and GWPs

Source	Unit	EF (kg CO_2e/unit)	Reference
Diesel (fuel combustion)	L	2.68	IPCC 20063
PNG	GJ	56.1	IPCC 20064
LPG	GJ	63.1	IPCC 20064
Grid Electricity (India)	MWh	727	CEA v19 (2023)5
Solar PV (on-site)	MWh	0	Renewable zero-emission assumption
Refrigerants (GWP 100)	kg of gas	R22 = 1,960; R32 =771; R410A = 2,256; R407C = 1,892	IPCC AR66
Air Travel (Domestic)	km passenger	0.000156	DEFRA 20237
Air Travel (International)	km passenger	0.000146	DEFRA 20237
Road Travel (Car/Taxi)	km passenger	0.00022	DEFRA 20237
Employee Commute	km passenger	0.000132	Derived average urban India mix
Food (Fresh and Processed)	kg product	Weighted avg	Poore & Nemecek 2018 life-cycle data
Food Waste (landfilled)	kg	1.9	IPCC 2006 Vol. 58
Food Waste (composted)	kg	0.1	IPCC 2006 Vol. 58

All emission factors were converted to tCO_2e by dividing by 1000.

3.7 Assumptions and Limitations

Refrigerant leakage assumed at 3% of total charge per year (based on IPCC defaults for split AC units)

Purchased raw material for the student canteen only. Food EF weighted by purchase mix (dairy and grain dominant)

CO_2 fire extinguisher loss assumed 10% annual leakage

No upstream Scope 3 for construction or capital equipment included this year.

Business travel distances calculated from ticket data or average sector lengths

Future reports will refine these through improved metering, supplier disclosures, and student commuting data.

3.8 Data Consolidation and Reporting Principles

Consolidation Method
Operational control

Base Year
FY 2024-25

Reporting Currency
tCO_2e (rounded to one decimal)

Materiality Threshold
< 1% emission source excluded if quantitatively insignificant

Verification
Internal review by CSCG team; third-party verification planned for FY 2026-27

4. IIMA's Carbon Footprint 2024-25

Quantifying Emissions to Drive Informed Climate Action

4.1 Overview of Total Emissions

The total greenhouse gas emissions of the Indian Institute of Management Ahmedabad (IIMA) for FY 2024-25 are estimated at 9,519 tCO_2e, covering Scope 1 (direct), Scope 2 (energy-related indirect), and Scope 3 (value-chain indirect) sources.

Table 4.1: Scope-wise and Total Emissions Overview (9,519 tCO_2e)

Scope	tCO_2e	% of Total	Primary Drivers
Scope 1 - Direct Emissions	653	6.9%	Cooking fuel (PNG/LPG), refrigerant leakage
Scope 2 - Indirect (Electricity)	6,788	71.3%	Purchased grid electricity
Scope 3 - Other Indirect (Value Chain)	2,077	21.8%	Air travel, food systems, and commute
Total Emissions	**9,519**	**100%**	

The estimated per-capita carbon footprint for the IIMA campus is approximately 5.1 tonnes of CO_2-equivalent per person per year, calculated for a community of 1,862 individuals. The value aligns with the global average of 3 to 8 tCO_2e/person/year reported for higher education institutions (HEIs) by the UN Principles for Responsible Management Education (PRME), 2022, indicating that the campus is performing within accepted international norms. The available data suggests that Scope 2 emissions constitute the largest share of the campus's total carbon footprint. This reflects IIMA's location in Ahmedabad's semi-arid climatic conditions, where intense summer heat necessitates substantial air conditioning for space cooling across academic buildings, hostels, and administrative facilities. The high electricity demand for cooling systems, combined with year-round lighting, computing infrastructure, and other campus operations, results in significant reliance on grid electricity. This energy consumption translates directly into substantial carbon emissions, making purchased electricity the primary driver of the institution's environmental footprint. Consistent with trends observed at other leading HEIs, Scope 3 emerges as the second major contributor at 21.8%, driven primarily by air travel, employee commuting, and campus food systems, reflecting IIMA's extensive stakeholder engagement across India and internationally.

4.2 Emissions by Scope

Scope 1 | Direct Emissions (653.3 tCO_2e | 6.86%)

These are emissions from **activities under IIMA's direct operational control,** such as fuel combustion and refrigerant leakage.

Table 4.2: Scope 1 Emissions and Source-wise Contribution (653.3 tCO_2e)

Source	Activity Data	Emission Factor	Emissions (tCO_2e)	Share of Scope 1
PNG (cooking)	7,408.6 GJ	0.0561 tCO_2e/GJ	415.6	63.62%
LPG (cooking)	83.9 GJ	0.0631 tCO_2e/GJ	5.3	0.81%
Refrigerant leakage (R22, R32, R410A, R407C)	143 kg (3% leakage)	GWP 100 (IPCC AR6)	224.3	34.33%
Vehicle fleet (diesel)	3,037 L	2.68 kg CO_2/L	8.0	1.22%
Fire extinguishers (CO_2 leakage)	68 kg CO_2 (10%)	1 kg CO_2/kg	0.1	0.02%
Total Scope 1	—	—	**653.3 tCO_2e**	**100%**

Note: Tree-based carbon sequestration is excluded from Scope 1 calculations. As per the GHG Protocol Land Sector and Removals Standard (2024), carbon removals must be reported separately and cannot offset Scope 1, 2, or 3 emissions[9].

Campus cooking operations, including dining facilities (mess), currently represent the largest contributor to Scope 1 emissions, primarily through the use of LPG and PNG-based combustion. The second most significant source is refrigerant leakage from air-conditioning systems, particularly those using high global warming potential (GWP) refrigerants. To address these emissions, a dual mitigation strategy can be adopted - transitioning to low-GWP refrigerants (R32, R290) and progressive electrification of kitchen equipment. The proposed measures can be integrated with minimal disruption and are technically feasible if timed with scheduled equipment upgrades. Collectively, the targeted interventions are projected to result in a greater than 50% reduction in Scope 1 emissions by 2030, aligning with the broader institutional targets towards carbon neutrality.

Scope 2 | Indirect Emissions from Purchased Electricity (6,788 tCO_2e | 71.31%)

Scope 2 accounts for **indirect emissions from power consumption** - electricity purchased from the grid. **IIMA** offsets these emissions through the on-campus renewable solar power generation.

Renewable energy generation on campus has resulted in a significant reduction in carbon emissions, with 837 MWh of generated clean energy that has resulted in avoiding 609 tonnes of CO_2 equivalent (tCO_2e). The reduction is comparable to the annual emissions of approximately 170 average Indian households, highlighting the measurable environmental benefits of renewable energy integration. Despite the progress, grid electricity continues to be the campus's primary energy source of power, with renewable energy accounting for nearly 9% of current power consumption. In alignment with its sustainability roadmap, IIMA plans to expand the solar power capacity to 30% by 2030, reflecting a strategic commitment to reduce reliance on fossil-fuel-based grid electricity, advancing towards long-term decarbonisation targets.

Table 4.3: Scope 2 Emissions from Grid Electricity (6,788 tCO_2e)

Source	Electricity Consumption (MWh)	Emission Factor (tCO_2e/MWh)	Emissions (tCO_2e)
Grid Electricity	9,337	0.727 (CEA 2023)	6,788
Rooftop Solar PV* (renewable)	837	— (renewable generation)	—
Total Scope 2	**10,174**	—	**6,788 tCO_2e**

*Note: Offset (-609) from renewable (solar) is shown separately

Scope 3 | Value-Chain Emissions (2,077.3 tCO_2e | 21.82%)

Scope 3 emissions represent indirect emissions from activities beyond IIMA's direct control. These are linked to employees' daily commuting, business air travel (domestic and international), local business travel through agency-provided vehicles, and management of waste streams.

Table 4.4: Scope 3 Indirect Emissions by Source Activities (2,077.3 tCO_2e)

Category	Activity Data	Emission Factor	Emissions (tCO_2e)	Share of Scope 3
Purchased Goods (Food & Supplies)	11,779 kg inputs	Weighted avg 32.4 kg CO_2e/kg food	381.2	18.35%
Food Waste (Landfilled + Composted)	6,563 kg	1.9/0.1 kg CO_2e/kg	7.4	0.36%
Employee Commute (Local Travel)	1,412,500 km	0.000132 tCO_2e/km	186.5	8.97%
Business Travel - Taxi/Car	55,440 km	0.00022 tCO_2e/km	12.2	0.59%
Business Travel - Domestic Flights	5,784,172 km	0.000156 tCO_2e/km	902.3	43.44%
Business Travel - International Flights	4,025,184 km	0.000146 tCO_2e/km	587.7	28.29%
Total Scope 3	—	—	**2,077.3 tCO_2e**	**100%**

Air travel, encompassing domestic and international flights, dominates Scope 3 emissions at 71.7% (1,490 tCO_2e), reflecting IIMA's extensive engagement in academic conferences, research collaborations, executive education programs, and recruitment activities across India and internationally. Domestic flights alone account for 43.4% of total Scope 3 emissions, while international travel contributes 28.3%, underscoring the geographically dispersed nature of the institution's academic and professional networks.

Purchased goods, primarily food and supplies, represent the second-largest category at 18.4% (381.2 tCO_2e), driven by daily catering operations for residential students, faculty, and staff. Employee commuting accounts for 9.0% (188.5 tCO_2e) of Scope 3 emissions. The availability of on-campus residential facilities for students and faculties have helped limit commute-related emissions, with the remaining footprint primarily from off-campus staff traveling.

4.3 Total Emissions by Source Category

Table 4.5: Total Emissions by Source - Grid Electricity and Air Travel as Major Contributors

Rank	Emission Source	tCO_2e	% of Total Emissions
1	Grid Electricity (Scope 2)	6,788.0	71.31%
2	Business Travel - Domestic Flights	902.3	9.48%
3	Business Travel - International Flights	587.7	6.17%
4	Cooking Fuel (PNG + LPG)	420.9	4.42%
5	Purchased Food and Supplies	381.2	4.08%
6	Refrigerant Leakage	224.3	2.36%
7	Employee Commute	186.5	1.96%
8	Other Sources (Fleet, Fire Extinguishers, Waste)	27.1	0.33%

Indicating a concentrated emissions landscape, over 90% of IIMA's total emissions originate from five principal sources, facilitating targeted mitigation efforts. Within the subset, grid electricity consumption and air travel emerge as the largest contributors to carbon emissions at IIMA, also representing the foremost levers for decarbonisation efforts at the organisational level. Effective interventions targeting these sectors, with a major focus on increasing renewable energy integration and optimising travel demands, are expected to drive substantial emission reductions and achieve sustainability objectives.

4.4 Emission Intensity Indicators

Table 4.6: Campus Emission Intensity Indicators - Per Capita, Built-up Area, Renewable Share, and Carbon Sequestration (FY 2024-25)

Indicator	Value (FY 2024-25)	Benchmark (HEI Range)	Remarks
tCO_2e per capita	5.11	3-8	Aligned with the global average
tCO_2e per m^2 built-up area (~100,000 m^2)	0.22	—	Moderate energy intensity
Renewable electricity share	8.23%	Leading HEIs 10-30%	Expansion planned to 30% by 2030
Carbon sequestration from trees	≈ 250 tCO_2e/yr	—	Offsets ≈ 3% of total emissions

Figure 4.1: Emission Sources by Scope

With an emission intensity of 5.11 tCO_2e per capita for FY 2024-2025, the campus performs in line with global averages and is well within the benchmark range of 3 to 8 tCO_2e for higher education institutions (HEIs). Across roughly 100,000 m^2 of campus infrastructure, the emissions intensity per built-up area is 0.22 tCO_2e/m^2, indicating a moderate energy consumption in relation to the physical footprint. With planned capacity expansions aiming for a 30% share by 2030, the renewable electricity share currently makes up 8.23% of total electricity consumption, which is marginally less than the leading HEI benchmarks of 10% to 30%. About 250 tCO_2e are contributed by carbon sequestration from trees each year, which improves the campus's carbon management strategy and offsets roughly 3% of total emissions.

4.5 Comparative Analysis and Observations

The emissions profile of IIM Ahmedabad aligns closely with global patterns observed in higher education institutions, where Scope 2 emissions typically constitute a significant portion of the total carbon footprint. At IIMA, Scope 3 accounts for approximately 22% of total emissions, while Scope 2 (purchased electricity) dominates at 71%, reflecting the institute's substantial energy infrastructure and operations. This distribution underscores both the complexity of addressing indirect emissions throughout the institution's value chain and the critical importance of energy management.

Electricity consumption from the grid represents the single largest source of emissions, accounting for 71% of the institute's total footprint of 9,519 tonnes CO_2e. This substantial dependence on grid power, drawing 9,337 MWh annually, is significantly influenced by Ahmedabad's hot semi-arid climate, which necessitates extensive air conditioning for a large part of the year. The city experiences extremely hot summers with average maximum temperatures of 43°C and record highs reaching 48°C, while maintaining hot conditions from March through June (Figure 4.2). This climatic reality drives high cooling demands across campus buildings, contributing to relatively higher electricity consumption compared to institutions in more temperate regions.

Nevertheless, this energy dependence presents a clear opportunity for intervention through energy efficiency retrofits, improved building thermal design, and the potential for scaling up solar energy installations. The institute has already begun this transition, with rooftop solar currently providing 8.23% of total electricity consumption and avoiding approximately 609 tonnes of CO_2e annually. Expanding renewable capacity to 30% of total consumption by 2030 could meaningfully reduce the institute's carbon intensity while generating long-term cost savings.

While food-related emissions and waste management collectively contribute approximately 4% to the overall footprint (381 tonnes CO_2e from purchased food and supplies, and 7.4 tonnes from food waste), these areas offer highly visible opportunities for advancing campus sustainability. Daily dining operations and waste streams provide natural touchpoints for engaging students, faculty, and staff in sustainability initiatives, making these areas disproportionately important for building a culture of environmental stewardship despite their modest quantitative contribution.

Refrigerant leakage from air conditioning systems contributes 224 tonnes CO_2e, representing approximately 2% of total emissions. Given the intensive cooling requirements driven by Ahmedabad's extreme heat, the campus maintains extensive air conditioning infrastructure, making refrigerant management particularly important. This moderate emissions source is nonetheless straightforward to address through systematic preventive maintenance protocols and the phased replacement of older refrigerants such as R22 and R410A with lower global warming potential alternatives like R32 or R290. The transition to low-GWP refrigerants, combined with progressive electrification of kitchen equipment, is expected to reduce Scope 1 emissions by more than 50% by 2030.

The institute's distinctive on-campus residential model provides a structural advantage in reducing mobility-related emissions. Employee commute accounts for only 186 tonnes CO_2e, or 2% of total emissions, substantially lower than would be expected at urban universities where students, faculty, and staff commute daily from dispersed locations. IIMA's integrated campus design with on-campus housing and pedestrian permeability substantially minimises transportation-related carbon footprint, demonstrating how institutional planning and campus design can serve as foundational elements of a sustainability strategy.

Figure 4.2: Climate Data for Ahmedabad (1991–2020)

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Record high (°C)	36.1	40.6	43.9	46.2	48	47.2	42.2	40.4	41.7	42.8	38.9	35.6
Mean daily maximum (°C)	27.9	31	35.8	39.7	41.8	39	33.7	32.3	33.6	35.6	33.1	29.5
Mean daily mean (°C)	20.1	22.8	27.7	31.9	34.5	33.3	29.8	28.8	29.3	28.8	25.1	21.6
Mean daily minimum (°C)	12.4	14.6	19.6	24.2	27.3	27.7	26.1	25.3	24.9	21.8	17.2	13.6
Record low (°C)	3.3	2.2	9.4	12.8	19.1	19.4	20.4	21.2	17.2	12.6	8.3	3.6
Average rainfall (mm)	1.2	0.6	1.1	2.5	5.5	84.3	310.1	242.2	120.2	13.1	1.9	0.9
Average rainy days	0.2	0.1	0.2	0.3	0.3	3.9	11.3	10.3	6.1	0.9	0.3	0.1
Average relative humidity (%)	35	26	21	20	25	44	69	72	63	43	39	38
Average dew point (°C)	9	10	10	14	19	23	25	25	24	19	14	11
Mean monthly sunshine hours	287.3	274.3	277.5	297.2	329.6	238.3	130.1	111.4	220.6	290.7	274.1	288.6
Average UV index	6	8	11	12	12	12	12	12	11	9	7	6

Sources: India Meteorological Department (IMD)

5. Operational Sustainability Pillars

Integrating Efficiency, Ecology, and Innovation into Everyday Operations

5.1 Energy and Climate: Towards a Low-Carbon Campus

Energy is the lifeblood of campus operations and the single largest contributor to IIMA's carbon footprint (71.31% of total tCO_2e). The Institute is progressively decoupling energy demand from carbon intensity through efficiency, renewable generation, and behavioural change.

Table 5.1: Campus Electricity Use, Solar Share (8.23%), and CO_2 Avoided (609 tCO_2e, FY 2024-25)

Parameter (FY 2024-25)	Value	Impact / Notes
Total electricity consumption	10,173.9 MWh	Includes 9 337 MWh grid + 837 MWh solar
Renewable share (solar PV)	8.23%	837 MWh on-site generation
CO_2 avoided through solar	609 tCO_2e/yr (≈ 9% of total scope 2 emission)	Equivalent to ≈ 170 households' annual emissions
Average grid EF (CEA 2023)	0.727 tCO_2/MWh	Baseline for Scope 2 tracking

Key Initiatives and Achievements

Rooftop Solar PV (365 kWp)

Commissioned in 2020; supplies ≈9% of annual campus power. Expansion to 1 MWp by 2026 will increase the renewable share to ≈ 20%.

LED and BMS Retrofits

Complete LED transition in common areas and installation of automated Building Management Systems have reduced electricity use by 8-12%.

Behavioural Change Campaigns

'Switch Off @ Work' and student-led energy awareness drives under the Green Ambassadors programme.

Smart Metering & Energy Audits

Sub-metering in hostels and academic blocks enables real-time monitoring and load balancing.

High-Efficiency HVAC and Cooling Retrofits

Replacement of old split ACs with inverter models using R32 refrigerant (low GWP).

Planned Actions 2025 - 2030

- Expand solar PV to 30% of total electric load by 2030
- Develop a net-metering arrangement with Torrent Power to feed surplus solar to the grid
- Integrate battery storage and smart grid controls

5.2 Water Stewardship: Conserving Every Drop

Located in semi-arid Ahmedabad, IIMA has historically pioneered water-conservation infrastructure. The campus is now a self-replenishing system that harvests, treats, and reuses its water resources.

Table 5.2: Campus Water Use, Reuse, and Recharge Infrastructure (FY 2024–25)

Parameter (FY 2024-25)	Value	Impact / Notes
Total water withdrawal	≈ 200,000 kL	Combination of borewell + municipal supply
Water reused/recycled	> 30% (≈ 60 000 kL)	From STP and UF systems
STP capacity	200 KLD + 80 KLD UF	Greywater reused for flushing, landscaping, irrigation, and other non-potable applications
Recharge structures	18 borewells + 1 recharge pond	Continuous groundwater recharge since the 1970s

Strategic Sustainability Initiatives

Historic Percolation Lake (5 ML)

Designed by Louis I. Kahn; recharges aquifers naturally

Dual Plumbing & Re-use

Treated water pipes for landscaping and toilets

Water Conservation

Integrated water management system that includes rainwater percolation, surface runoff capture, and dedicated recharge infrastructure

Leakage Audit and Flow Metering

2024 audit identified ≈6% losses repaired by Q1 FY 2025

Forward Action: Continued Climate Commitments

Water Reclamation and Use (2030)

Achieve > 50% reuse by 2030

Smart Water Management

Introduce IoT-based flow monitoring and dashboards for live water-use tracking

5.3 Waste and Circular Economy

IIMA operates as a closed-loop ecosystem where most organic waste returns to the soil as compost, supporting green landscaping.

Table 5.3: Campus Waste Streams, Treatment Methods, and Emissions Impact (FY 2024–25)

Waste Stream	Quantity (FY 2024-25)	Treatment Method	Emissions Impact
Food waste	6.6t	Composting & vermicompost	0.3 tCO_2e (compost) vs 7 tCO_2e (landfill baseline)
Recyclables (paper, metal, plastic)	12t (est.)	Segregated collection to authorised vendors	Avoided ~20 tCO_2e embedded carbon
Hazardous (e-waste, batteries)	< 1t	Sent to CPCB-approved handlers	Controlled disposal - 0 leakage
Green waste (leaves, trimmings)	80 t	Shredded and co-composted	Used as mulch for landscaping

Strategic Sustainability Initiatives

Two Organic Waste Converters (OWCs)

Processing ≈ 400 kg/day

Zero-Plastic Campus Drive (2024)

All canteens shifted to steel cutlery and glass bottles

Waste Audit 2025

Baseline segregation compliance > 85%

Circular Procurement

Preference for recyclable packaging in vendor contracts

Towards Zero Waste by 2030

100% Source-Level Waste Segregation

At source for organic, recyclable, and hazardous waste

Circular Waste Processing

Zero organic waste to landfill, through composting and resource recovery initiatives

5.4 Biodiversity and Green Infrastructure

The IIMA campus is a micro-habitat rich in trees, birds, and native flora, an urban oasis supporting both biodiversity and climate resilience.

Table 5.4: Campus Biodiversity, Tree Cover, and Carbon Sequestration (FY 2024-25)

Indicator	Value	Remarks
Total trees	6,766	120+ species, including Neem, Gulmohar, Ashoka
Carbon sequestration	≈ 250 tCO_2e/yr	Equivalent to ≈3% of total emissions
Green cover	≈30% of 107 acres	Native plantation + micro-habitats
Ecological Study	Completed in 2023	Mapped low-conflict zones for tree growth & biodiversity corridors

Enhancing Campus Ecology: Key Features

Indigenous Plant Nurseries

Dedicated to native species for biodiversity enrichment and community greening efforts

Smart Tree Mapping and Carbon (2023)

Geotagged inventory of all trees, digital map for annual carbon-sink tracking, improved carbon sequestration assessment

Pollinator Habitats

Creating and maintaining butterfly gardens and flowering corridors to increase urban biodiversity

Future Plans: Biodiversity and Ecosystem Stewardship

Launch 'Adopt a Tree' Programme

For students and alumni, directly towards campus afforestation.

Annual Biodiversity and Ecosystem Valuation Study

To inform campus sustainability, conservation, and management strategies

5.5 Sustainable Mobility and Commuting

Mobility is both a daily necessity and an opportunity for emission savings. IIMA's residential design naturally reduces commuting distances and encourages low-carbon movement.

Table 5.5: Campus Mobility, Employee Commute, and Associated Emissions (FY 2024-25)

Metric	Value	Comment
Employee commute distance (annual)	1.41 million km	Mostly two-wheelers and shared autos
Estimated commute emissions	186.5 tCO_2e/yr	≈ 2% of total emissions
On-campus housing	> 80% faculty & students	Minimises daily travel needs

Driving Green Mobility: Key Actions

Electrifying Campus Transport

Planned expansion to fleet of EVs.

Cycle and Walk-Friendly Infrastructure

Development of dedicated cycling and pedestrian pathways with secure parking zones, promoting active transport

Carpool and Shuttle Programme

Encouraging shared taxi and shuttle use for airport and city travel, to minimise individual transport emissions

Digital Alternatives to Travel

Hybrid meetings and online executive programmes, to minimise air travel footprints

Towards Low-Carbon Transportation: Medium-Term Goals

100% Electric Internal Fleet by 2030

Achieve complete transition to on-campus electric fleet towards a fully zero-emission campus mobility

Integrated Campus Mobility App

Enabling EV tracking, ride-sharing, and optimised EV charging schedules

5.6 Integration with Carbon Inventory

Campus Footprint + Community Footprint

IIMA is an ideal case for building a holistic carbon inventory, with its comprehensive green ecosystem anchored in renewable energy, water conservation, circular waste practices, biodiversity support, and energy efficiency.

Table 5.6: Pathway to Net Zero: Campus Sustainability Pillars and Carbon Impact

Pillar	Scope Impacted	Key Metric Reduced	Contribution to Net Zero Roadmap
Energy & Climate	Scope 2	Grid electricity CO_2e (-609 t)	50% renewables by 2030
Water Stewardship	Scope 2 & 3	Energy use in pumping + water procurement	50% reuse by 2030
Waste & Circularity	Scope 3	Landfill emissions	Zero organic waste by 2030
Biodiversity	Natural Sink	Offsets ~250 tCO_2e/yr	Enhances campus resilience
Mobility	Scope 1 & 3	Fleet fuel + commute CO_2e	100% EV fleet by 2030

IIMA's sustainability pillars are integrated with its existing carbon inventory, and contribute directly to the Net Zero roadmap by strategically addressing specific emission sources - targeting measurable CO_2e reductions by 2030. The key focus is on energy efficiency and renewables for Scope 2; water and waste management for Scope 3; and biodiversity for natural carbon sinks, and green mobility for Scope 1 and 3.

6. Sustainability in Teaching, Training, and Strategic Vision

6.1 Integrating Sustainability into Learning and Curriculum

The Indian Institute of Management Ahmedabad (IIMA) embeds sustainability, ethics, and responsible management education across its academic portfolio, meeting global standards such as the FT Responsible Business Education Principles.

Core and Elective Integration

Sustainability and ESG concepts are threaded through the flagship PGP, PGPX, and PGP-FABM programmes. Courses such as Business Environment and Sustainability, Ethics, Governance and CSR, Business and Climate Change, and Sustainable Operations Management align learning outcomes with the UN Sustainable Development Goals (SDGs).

Digital Reach

The BPGP/ePGP-ABA programmes offer courses on responsible leadership and the socio-economic context of sustainability, widening access consistent with global inclusion benchmarks.

Experiential Immersion

The Rural Immersion Module in the PGP-FABM exposes students to real-world sustainability and livelihood issues in rural India, directly addressing societal impact and inclusive growth.

Faculty Development Programme (FDP)

Operating since 1965, the FDP enhances the pedagogical capacity of management educators across developing economies, diffusing IIMA's sustainability ethos globally, fulfilling IIMA's capacity-building roles.

6.2 Executive Education for Ethical and Sustainable Leadership

IIMA's executive education portfolio extends its sustainability vision beyond the classroom by shaping leaders capable of driving responsible transformation across corporate, public, and social sectors. Through a diverse range of programmes in ethics, governance, and responsible business, participants develop the capability to integrate environmental, social, and governance (ESG) considerations into both strategic and operational decisions. The programmes emphasise how ethical leadership and sustainable value creation are now central to organisational resilience, competitiveness, and stakeholder trust.

A key focus of these initiatives lies in strengthening governance and accountability within public institutions and private enterprises alike. Participants learn to design policies and systems that enhance transparency, equity, and responsiveness while balancing economic efficiency with social impact.

Case discussions and simulations encourage reflection on how leaders can align business objectives with broader Sustainable Development Goals (SDGs).

The Institute also delivers specialised training for professionals seeking to embed low-carbon practices and inclusive growth models within their organisations. These engagements are often tailored collaboratively with partner organisations from diverse industries, enabling context-specific applications of responsible leadership frameworks. Through such collaborations, IIMA enhances the practical relevance of sustainability education, ensuring measurable outcomes at the enterprise and policy levels. By equipping decision-makers with the analytical and ethical tools to address climate, social, and governance challenges, IIMA reinforces its position as a national and global hub for capacity building in sustainable leadership.

6.3 Research and Centres of Excellence for Sustainability

Research forms the intellectual foundation of IIMA's contribution to sustainability. The Centre for Sustainability and Corporate Governance Research (CSCG) anchors this agenda by advancing empirical and conceptual work on ESG performance, sustainable finance, materiality assessment, and climate-risk disclosure. It serves as a bridge between academia, industry, and policy, fostering insights that inform regulation, corporate strategy, and investment practices. Through white papers, policy dialogues, and case-based research, the Centre promotes a deeper understanding of how sustainability can be integrated into the core of business and institutional decision-making.

Complementing the CSCG's efforts, other academic units within the Institute conduct research that advances responsible management across domains such as education, healthcare, logistics, and innovation - each contributing to the broader sustainability and social-impact mandate. These initiatives collectively create an ecosystem that aligns research with real-world needs, amplifying IIMA's influence on national and global sustainability dialogue.

The Institute continues to strengthen this ecosystem through industry-supported research chair positions and endowed initiatives that foster long-term inquiry into sustainability transitions, corporate ethics, and inclusive development. Such collaborations with businesses and philanthropic partners ensure that research remains both academically rigorous and practice-oriented. Supported by these diverse knowledge hubs, IIMA advances its strategic goal of becoming a global leader in responsible management scholarship, producing knowledge that informs sustainable growth, ethical governance, and societal well-being.

6.4 Sustainability Governance and Institutional Alignment

IIMA's sustainability initiatives are steered by the Centre for Sustainability and Corporate Governance Research (CSCG), which integrates operational, academic, and policy objectives.

The Institute's Sustainability Steering Committee, represented by faculty, staff, and student bodies, ensures that campus operations, procurement, and mobility policies are consistent with the sustainability curriculum and research agenda of the institute.

Regular GHG inventories, energy audits, and annual sustainability reporting under the GHG Protocol and SEBI's BRSR Core framework establish transparent measurement and disclosure practices.

6.5 Strategic Vision Forward – Towards Global Leadership in Responsible Management

Building on its baseline carbon inventory and operational roadmap, IIMA envisions a 'Holistic Sustainability Strategy' integrating curriculum, research, outreach, and campus operations. The strategic priorities for 2035 and beyond are summarised in Table 6.1.

Table 6.1: Strategic Priorities for 2035 and Beyond

Strategic Pillar	Key Initiatives
Curriculum and Learning Innovation	Embed sustainability modules across all core programmes; launch cross-disciplinary courses linking finance, operations, and ethics
Applied Research for Climate and Society	Advance research on sustainability, climate finance, just transition, and circular economy
Partnerships for Impact	Strengthen collaborations with industry, government, and academia to develop SDG-aligned solutions
Leadership and Capacity Building	Expand executive and policy training on sustainability governance
Transparent Disclosure and Continuous Improvement	Annual sustainability report verified as per the GHG Protocol and BRSR Core standards

6.6 Commitment to Continuous Improvement

IIMA's sustainability journey is guided by the principle that responsible management begins with measurable action. Continuous improvement will be pursued and achieved through:

Periodic Curriculum Reviews

To strengthen sustainability content and improve student learning outcomes

Stakeholder Feedback Loops

Engage alumni, employers, and partners to evaluate societal impact

Benchmarking

Against global HEI standards such as EQUIS Quality Profile Indicators and STARS performance levels

Integration

With national and global initiatives such as India's Net-Zero roadmap and the United Nations Principles for Responsible Management Education (UN PRME).

CSCG Members

Executive Committee

Prof. Anish Sugathan
Chairperson

Prof. Aditya Moses
EC Member

Prof. Saravana A
EC Member

Prof. Vidya Vemireddy
EC Member

Administration and Research Team

Ms. Suganya Sudhakar
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Mr. Karan Jajal
Project Associate

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This report reflects a coordinated institutional effort, and we acknowledge the contributions of all stakeholders involved in its completion.

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VERIFICATION CERTIFICATE

SHAH VISHAL & ASSOCIATES
Chartered Accountants
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Date : 28.01.2026

Subject: Verification of Greenhouse Gas Emissions Calculations for FY 2024-25

This is to certify that we have examined the data collection processes, source documentation, and computational methodologies used by the Indian Institute of Management Ahmedabad (IIMA) for preparing its Carbon Footprint and Greenhouse Gas (GHG) Emissions Inventory for the financial year 2024-25.

Scope of Work:

Our examination covered the following:

1. **Data Sources and Documentation:** Review of primary source documents including electricity bills, fuel purchase invoices, refrigerant maintenance records, vehicle logs, business travel records, procurement documentation, and waste management data.

2. **Computational Accuracy:** Verification of calculations for Scope 1, Scope 2, and Scope 3 emissions, including activity data, emission factors, conversion factors, and aggregation methodologies.

3. **Methodology Review:** Assessment of the methodology applied against the GHG Protocol Corporate Accounting and Reporting Standard and relevant IPCC guidelines

4. **Emission Factors:** Verification of emission factors used from recognized sources including Central Electricity Authority (CEA 2023), IPCC 2006 Guidelines, DEFRA 2023, and peer-reviewed scientific literature

Emissions Summary Verified:

Scope	Emissions (tCO_2e)	Primary Sources
Scope 1 (Direct)	653	PNG/LPG, diesel fleet, refrigerants
Scope 2 (Electricity)	6,788	Grid electricity consumption
Scope 3 (Indirect)	2,077	Business travel, purchased goods, commute
Total	**9,519**	

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Our Findings:

Based on our examination of the data, documentation, and calculations:

1. The data collection processes are systematic and supported by adequate source documentation
2. The computational methodologies applied are appropriate and consistent with the GHG Protocol Corporate Standard
3. The calculations have been performed accurately with no material computational errors identified
4. The emission factors used are from recognized and appropriate sources for the respective activity categories
5. The reported emissions conform to acceptable standards of data integrity and computational accuracy

We confirm that the GHG emissions inventory as prepared by IIMA for FY 2024-25 represents a reasonable quantification of the Institute's carbon footprint based on the data and methodologies employed.

This certificate is issued at the request of IIMA for inclusion in their Carbon Footprint and Sustainability Report (2024-25).

For, SHAH VISHAL & ASSOCIATES
Chartered Accountants
FRN: 141938W

CA Vishal Shah
(Proprietor)
M. No.: 162140
DATE: 28/01/2026
PLACE: AHMEDABAD
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Centre for Sustainability and Corporate Governance Research

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