



CORPORATE CARBON MANAGEMENT

ESG • CARBON ACCOUNTING • NET ZERO STRATEGY

CARBON OVERVIEW



EMISSIONS BY SCOPE



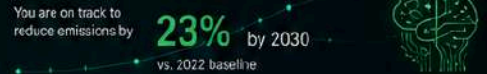
ESG SCORE



ESG PERFORMANCE



AI INSIGHTS



REDUCTION PATHWAY



CO₂
↓ 18.6%
vs PY

Turning Carbon Data into Strategic Advantage



ESG INTELLIGENCE



SCOPE 1-3 TRACKING



NET ZERO STRATEGY



SUPPLY CHAIN DECARBONIZATION

Prepared for Corporate Leaders & Climate-Tech Stakeholders

Carbon Management Opportunity 2 : Corporate Carbon Management (ESG, Carbon Footprint Analyses)

This section provides key inputs on Corporate Carbon Management Opportunities for corporate leaders.

Highlights

- Carbon accounting and ESG reporting are evolving from regulatory obligations into tools for cost optimization, risk management, and competitive differentiation
- Frameworks such as **GHG Protocol, BRSR, SBTi, CDP, IFRS/ISSB** are driving structured, auditable carbon management across sectors
- Scope 1, 2, and especially Scope 3 emissions now influence procurement, customer contracts, financing, and investor perception
- Software platforms, data automation, and analytics are improving accuracy, reducing reporting burden, and enabling decision-making beyond static reports.

Key recommendations for corporate leaders include:

- Develop solutions that can work with suppliers, logistics partners, and customers to collect data and identify abatement levers
- Align data collection and calculations with globally accepted frameworks to ensure credibility and future-proofing
- Connect emissions data to ERP, procurement, sustainability, and risk systems for enterprise-wide visibility

Opportunity Snapshot: Corporate Carbon Management

Measure, manage, and reduce corporate emissions via carbon accounting, reporting, and reduction strategies

Market Signal

- Rising demand for **Scope 3 tracking across supply chains**
- Growth in **carbon management SaaS platforms & consulting services**
- **Annual Market size by 2030:** 4,000-5,000 ₹ Cr



What Makes or Breaks It?

- **Accurate carbon accounting aligned with GHG Protocol/SBTi**
- **Ability to deliver actionable reduction pathways (not just reporting)**

Why It Matters NOW?

- **Mandatory ESG disclosures (BRSR in India)** driving carbon reporting adoption
- Companies setting **net-zero and science-based targets (SBTi)**
- Need for data-driven emission visibility and reduction planning



Well Aligned Opportunity for

- **SaaS/AI platforms** (carbon accounting tools)
- **Consulting firms and ESG advisors**
- **Enterprise software players** (ERP/analytics providers)



Key Challenges

- **Scope 3 data gaps across suppliers** (low visibility, poor data quality)
- **Integration with existing enterprise systems** (ERP, operations data)



Business Model

- Build carbon accounting & reporting platforms
- Offer consulting for net-zero strategy and Scope 3 tracking
- Integrate with enterprise systems for real-time emissions tracking

Introduction and Business Case

As investors, regulators and customers demand accountability, corporate carbon management has become a boardroom priority. ESG reporting and carbon footprint analyses enable firms to measure, disclose and reduce emissions across Scope 1-3, aligning with India's Net Zero 2070 roadmap and global frameworks like TCFD, CDP and GRI. Beyond compliance, strong ESG performance reduces financing costs, secures global supply chain access and enhances brand reputation.

For Indian corporates, this is becoming a license to operate in global markets. And for reporting & analytics solution providers, a sizable opportunity.

Market Potential for Corporate Carbon Management in India

Year	Market Size (₹ Cr)	Drivers
2025	1,000-1,200	SEBI's BRSR mandate for top 1,000 listed companies; voluntary ESG disclosures by corporates & startups.
2030	4,000-5,000	Expansion to mid-cap firms, export-linked SMEs; integration of carbon pricing.
2040	8,000-10,000	Full-sector participation; mandatory Scope 3 disclosures; alignment with global carbon markets.

Market Segments and Applications

Segment	Applications	Business Model	Key Drivers
Enterprise Carbon Accounting	Scope 1, 2, 3 footprinting and reporting	SaaS subscriptions (tiered by size/complexity)	Regulatory disclosure
Supply-Chain (Scope 3) Emissions Management	Supplier data collection, engagement, reduction planning	SaaS + supplier onboarding fees	Scope 3 dominates corporate emissions
ESG Data Management & Reporting	Multi-metric ESG disclosures and dashboards	Enterprise software licensing	Investor and regulatory scrutiny
Life-Cycle Assessment (LCA)	Product carbon footprints, eco-design	Project-based + software hybrid	Product-level emissions transparency

Target Setting & Transition Planning	Net-zero roadmaps, SBTi alignment	Advisory + recurring platform use	Credible climate commitments
Audit, Assurance & Verification	Carbon data validation and controls	Professional services fees	Need for audit-grade credibility
Carbon Reduction Analytics	Abatement modeling and prioritization	SaaS + analytics modules	Shift from reporting to action
Carbon Offsetting & Procurement Support	Credit sourcing and portfolio management	Advisory + transaction fees	Residual emissions management
Digital MRV & Data Integration	Automated data ingestion from ERP/IoT	Platform + integration fees	Data accuracy and automation needs
ESG Ratings & Benchmarking	Peer comparison, supplier scoring	Subscription access to ratings	Reputation and procurement pressure

Underlying Technologies & Processes

Element	Options	Key Traits
Carbon accounting frameworks	GHG Protocol, ISO 14064, CDP, TCFD, BRSR	Provide structure for measuring & disclosing emissions.
Digital tools	ESG dashboards, AI/IoT sensors, blockchain registries	Automate data collection, improve accuracy, enable traceability.
Footprint analyses	Scope 1-3 emissions mapping, Life Cycle Assessment (LCA)	Identifies hotspots and reduction pathways.
Assurance & reporting	SEBI BRSR, GRI, SASB, ISSB	Compliance with investor & regulator requirements.
Decarbonization roadmaps	Science-based targets, internal carbon pricing	Converts disclosures into actionable strategies.

Key Challenges

Challenge Area	Key Issues	Business Impact	India Specific	Strategic Implications
Data Availability, Quality &	Fragmented emissions data	Limits accurate carbon	Legacy systems, manual data	Investment in digital carbon data

Integration Complexity	across operations and supply chains	accounting and decision-making	collection, inconsistent reporting standards	infrastructure and automation essential
Scope 3 Supply Chain Engagement Challenges	Difficulty collecting reliable data from suppliers and logistics partners	Incomplete carbon footprint and reduced ESG credibility	Large MSME supplier base with low reporting capability	Supplier onboarding programs and standardized reporting tools required
Regulatory Evolution & Compliance Uncertainty	Rapidly evolving ESG disclosure frameworks and carbon regulations	Compliance risk and increased administrative burden	BRSR, global reporting standards, emerging carbon market rules	Build flexible reporting systems aligned with multiple frameworks
Monetization & ROI Clarity	Difficulty linking carbon management to direct financial outcomes	Slower executive buy-in and investment prioritization	ESG often viewed as compliance rather than value driver	Integrate carbon strategy with cost savings, financing, and market access benefits
Organizational Capability & Change Management	Need for cross-functional alignment across sustainability, finance, operations	Implementation delays and inconsistent execution	Limited in-house expertise; skills gap in carbon analytics	Develop internal governance structures and partner ecosystems

Prominent Players in the Indian Market

Company / Entity	Project Details
E&Y, KPMG, PwC, Deloitte	Leading ESG & sustainability consultants; carbon accounting, assurance and strategy.
Tata Consultancy Services (TCS)	Providing digital ESG platforms and analytics for corporates.
Infosys / Wipro	Net Zero corporates; offering carbon accounting services to clients.
Consultivo	ESG, Sustainability, Business Excellence & Risk Management – both in strategic and operational levels
Green Sutra	ESG, Sustainability, Carbon Footprint Solutions, Life Cycle Assessment (LCA) etc.

EKI Energy Services	Carbon Credit Developer & Supplier, Sustainability and Net Zero services
Sambodhi	ESG Consultants - Data-driven ESG Solutions

Innovation Perspectives

Innovation	Business Opportunity	For Senior Management
Carbon Management as a Financial System	Finance-grade carbon operating platforms	Makes carbon capital-allocation relevant, not just ESG
Scope 3 Orchestration Platforms	Control the hardest 70–90% of emissions	Creates enterprise lock-in and high switching costs
Decision-Grade Abatement Intelligence	What to cut next engines	Shifts market from reporting → value creation
Carbon Risk & Scenario Analytics	Carbon as enterprise risk management	Appeals directly to CFOs and boards
Embedded Carbon in ERP & Procurement	Default carbon-aware enterprise workflows	Carbon decisions happen by default, not exception
Audit-Ready Carbon Controls	Carbon SOX-like compliance platforms	Regulatory defensibility becomes monetizable
Automated MRV & Data Pipelines	Near-real-time carbon accounting	Eliminates manual reporting friction
Carbon Portfolio & Offset Optimization	Carbon asset management services	Treats carbon like a managed asset class
Supplier & Customer Carbon Monetization	Carbon-linked commercial models	Aligns emissions reduction with business outcomes
Regulation-First Carbon Platforms	Compliance-by-design software	Converts regulation into first-mover advantage

Concentric & Satellite Opportunities

- Carbon accounting & assurance firms: Concentric consultancies offering Scope 1-3 inventories, audits and BRSR/GRI/CDP-aligned disclosures.
- Digital MRV & data automation platforms: SaaS solutions integrating ERP, IoT and utility data for real-time carbon tracking and analytics.
- ESG rating & benchmarking agencies: Market players providing verified performance indices for investors and lenders.

- Decarbonisation strategy & offset advisory: Firms designing abatement roadmaps, MACC curves and inseting projects across value chains.
- Supplier engagement & training ecosystems: Programs enabling MSMEs to measure, report and reduce emissions under buyer mandates.
- Carbon finance & green bonds platforms: Satellite fintechs linking verified reductions with sustainability-linked loans and capital markets.
- Product LCA & EPD certification services: Specialists certifying low-carbon products for export and procurement advantages.
- AI-driven compliance & risk intelligence tools: Emerging systems predicting ESG controversies and automating disclosure readiness for enterprises.

Key Takeaway for Senior Management

Takeaway	Details
Carbon management is becoming enterprise decision intelligence, not a reporting exercise	<ul style="list-style-type: none"> ● Leading firms use emissions data to guide capex, procurement, pricing, and product strategy—not just disclosures ● Examples: choosing electrification vs. RE PPAs based on marginal abatement cost curves; supplier switching using emissions intensity ● Recommended innovation focus: carbon analytics embedded into core planning systems
Scope 3 is the real value (and risk) frontier	<ul style="list-style-type: none"> ● Scope 3 is the real value (and risk) frontier ● Sub-components: supplier data capture, category-based estimates, primary data programs, engagement incentives ● Recommended innovation focus: scalable Scope 3 data models and supplier enablement ● Competitive advantage: solutions provide significant benefits such as supply-chain resilience, preferred-customer status, and reduced regulatory exposure
Data quality, auditability, and standard alignment define credibility	<ul style="list-style-type: none"> ● As disclosures tighten, low-quality estimates create financial and reputational risk ● Examples: alignment with GHG Protocol, BRSR, SBTi, CDP, ISSB; audit trails and controls ● Recommended innovation focus: automation, controls, use of AI tools for validation and audit-ready data pipelines
Carbon data is becoming a financial variable	<ul style="list-style-type: none"> ● Emissions increasingly influence cost of capital, insurance, contracts, and valuations ● Sub-components: internal carbon pricing, scenario analysis, climate risk modelling ● Recommended innovation focus: linking emissions to P&L, capex, and financing decisions ● Competitive advantage: access to green finance, lower WACC, and improved deal outcomes

Next Steps for Corporate Leaders

Corporate carbon management is now a strategic requirement as investors, customers, and regulators expect credible ESG disclosures and measurable emissions reductions. The opportunity for differentiation is real, but the landscape remains fluid and complex.

This could be an attractive climate tech opportunity for industries and firms in specific sectors and industries keen on catering to this market.

Connect with Team EAI to know more about this opportunity and take your corporate's initial steps. Send a note to consult@eai.in or talk to Muthukrishnan - 9952910083