

# GHG Emissions Inventory Report

Greenhouse Gas Protocol

Jet Import

Y-2024



Mantis Consulting



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# 1. Introduction

## 1.1. About This Report

This report contains the carbon footprint of the organization Jet Import for the reporting period Y-2024: 01/01/2024 to 31/12/2024.

The purpose of this report is to disseminate the inventory of greenhouse gas (GHG) emissions with great attention to the accounting principles of relevance, accuracy, consistency, completeness and transparency.

This report is intended for all stakeholders interested in the GHG emissions inventory and the associated reporting structure and explanations.

This report:

- Covers the footprint of the entire organization: Jet Import.
- Has been prepared in accordance with the requirements of the Greenhouse Gas Protocol reporting standards (Corporate Accounting and Reporting Standard, 2004; Corporate Value Chain Accounting and Reporting Standard, 2011).
- Has been aligned with the Greenhouse Gas Protocol's Land Sector and Removals Guidance where applicable.
- Endeavours to use primary data wherever possible but especially surrounding all major emissions sources. Where primary data is not available, a consistent and conservative approach to calculation is applied.
- Excludes specific targets or forecasts as well as reports on GHG removals and offsets.

The reporting period covered in this document is 01/01/2024 to 31/12/2024. The period of the next iteration of this footprint is expected to be of the same length, starting from the first day following this reporting period. Any deviation from this will be mentioned in communication at the time of publication.

More details on the applied reporting framework can be found in the sections Methodology (Section 2) and Methodology Details (Appendix I).

## 1.2. Contact Information

|                          |                                                                   |
|--------------------------|-------------------------------------------------------------------|
| Company Details          |                                                                   |
| Company Name             | Jet Import                                                        |
| Contacts                 |                                                                   |
| Company Contact Info     |                                                                   |
| Consultancy Contact Info | Bram De Keulenaere<br>bram@mantisconsulting.be<br>+32 477 087 761 |



## 2. Methodology

This assessment of GHG emissions is compliant with the Greenhouse Gas Protocol, a globally recognized standard jointly developed by the World Resources Institute and the World Business Council for Sustainable Development. The Greenhouse Gas Protocol provides comprehensive, standardized frameworks for quantifying and managing GHG emissions across private and public sector operations, value chains, and mitigation efforts. Five key accounting principles are central to the Greenhouse Gas Protocol methodology:

**Relevance** Ensure that the GHG data collection accurately records and presents all relevant emissions from the organization.

**Completeness** The calculation captures all emitted GHGs. If any emission sources are omitted, clear and detailed justifications are given.

**Consistency** The calculations are based on uniform methods. Any changes in data sources, calculation boundaries, or emission factors are always reported.

**Transparency** All collected data is clearly and coherently reported, preferably through an accurate audit scheme. All assumptions on methods, approximations and emission factors are well documented.

**Accuracy** The quantification of GHG emissions is without systematic overestimation or underestimation, it is tried to reduce uncertainties as much as possible wherever possible.

Following the guidelines of the Greenhouse Gas Protocol, the emissions inventory encompasses seven primary (groups of) GHGs: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulfur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Additionally, carbon dioxide of biogenic origin (BioCO<sub>2</sub>) and methane of biogenic origin (BioCH<sub>4</sub>) are also considered and included in the non-fossil accounting categories. Finally, separate from the main totals are other out-of-scope greenhouse gases not covered by the Kyoto Protocol but with a well-established greenhouse warming effect.

The Greenhouse Gas Protocol classifies emissions into 3 scopes and 21 categories:

**Scope 1** Direct GHG emissions originate from sources owned or controlled by the organization.

**Scope 2** Indirect GHG emissions result from purchased electricity and other energy carriers.

**Scope 3** Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.

These scopes are further subdivided into distinct activity categories. Scope 1 encompasses 4 categories, Scope 2 encompasses 2 categories, and Scope 3 emissions are split into 15 categories, across upstream and downstream. See Figure 1 for a visual summary of this classification across the value chain.

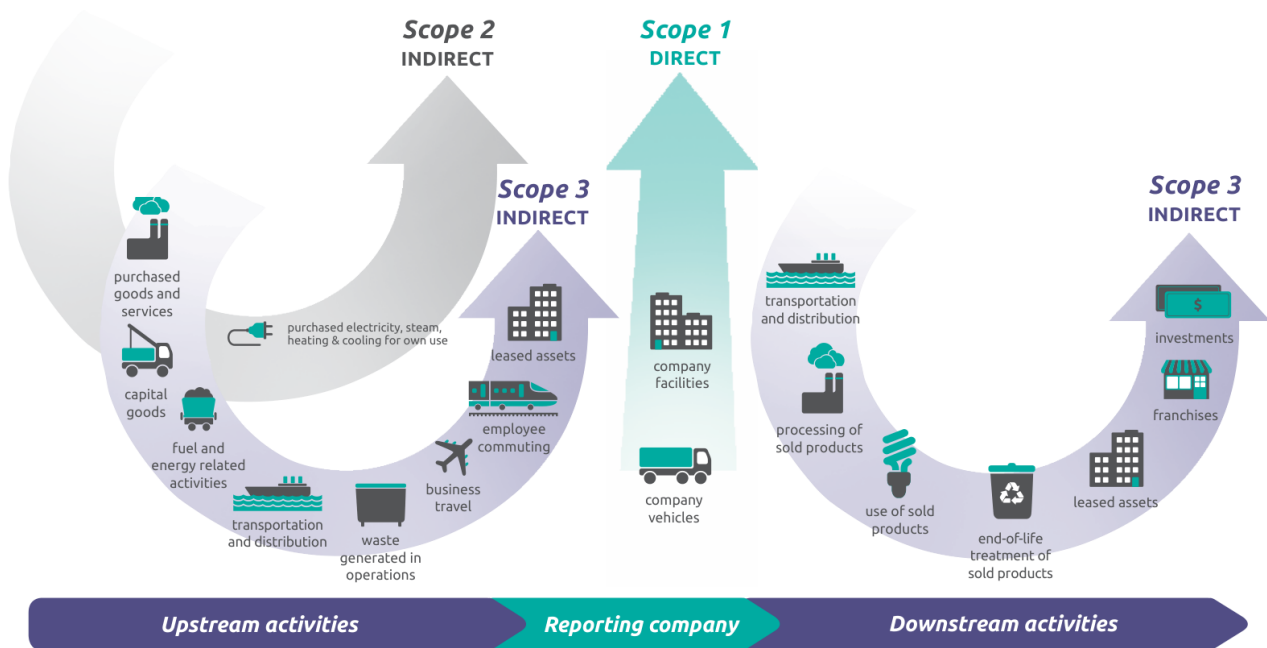


Figure 1: Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Source: Greenhouse Gas Protocol.

To assess the global warming impact of emissions, the GHGs are evaluated using the Global Warming Potential (GWP) over a 100-year timeframe. For more detailed information on the methodology, please see Methodology Details (Appendix I).

In the subsequent sections, activity categories may be customized in terms of naming, order, and further subdivision to enhance transparency and comparability within the organization; in accordance with the Greenhouse Gas Protocol accounting principles.

However, to ensure standardization and analysis across industries, each activity category remains directly linked to one of the standard Greenhouse Gas Protocol activity category types.

Detailed descriptions of each activity category and their corresponding Greenhouse Gas Protocol references can be found in Section 4. A consolidated inventory within the standard reporting framework is available in Appendix II and subsequent appendices.

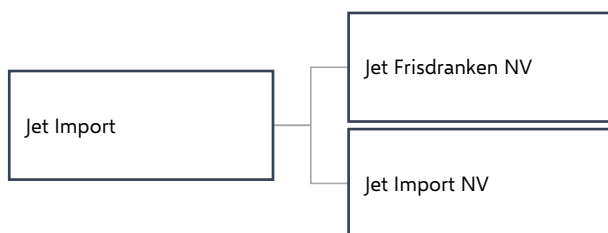
### 3. Organizational Boundaries

The organizational boundaries for this report were set using the operational control approach for consolidation.

Under this approach, the organization accounts for 100% of the GHG emissions from operations and the value chain over which it has operational control. Operational control applies when the organization or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.

This consolidation approach applies to all units and subunits.

The organizational structure of the reporting organization is listed below. This report contains the footprint of the entire organization: Jet Import.



## 4. Operational Boundaries

Details on the description of the activity categories, as well as their rationale to include and their respective Greenhouse Gas Protocol references, can be found in the tables below.

| Direct                            |                        |                                                                                                        |
|-----------------------------------|------------------------|--------------------------------------------------------------------------------------------------------|
| Stationary Combustion             | Description            | Emissions resulting from combustion of fuels in stationary sources                                     |
|                                   | Rationale to Include   | Directly related to the organization's operations                                                      |
|                                   | GHG Protocol Reference | 1.1 Stationary combustion                                                                              |
| Mobile Combustion (company cars)  | Description            | Emissions resulting from the combustion of fuels in company owned/controlled mobile combustion sources |
|                                   | Rationale to Include   | Directly related to the organization's operations                                                      |
|                                   | GHG Protocol Reference | 1.2 Mobile combustion                                                                                  |
| Mobile Combustion (vans & trucks) | Description            | Emissions resulting from the combustion of fuels in company owned/controlled mobile combustion sources |
|                                   | Rationale to Include   | Directly related to the organization's operations                                                      |
|                                   | GHG Protocol Reference | 1.2 Mobile combustion                                                                                  |
| Fugitive Emissions                | Description            | Emissions resulting from the leakage of refrigerants or the direct release of greenhouse gasses        |
|                                   | Rationale to Include   | Important indicator for potential leaks or losses in the system                                        |
|                                   | GHG Protocol Reference | 1.4 Fugitive emissions                                                                                 |
| Electricity                       |                        |                                                                                                        |
| Electricity (stationary)          | Description            | Emissions resulting from the generation of electricity, purchased by the company                       |
|                                   | Rationale to Include   | Major source of indirect emissions                                                                     |
|                                   | GHG Protocol Reference | 2.1 Purchased electricity                                                                              |
| Electricity (company cars)        | Description            | Emissions resulting from the generation of electricity, purchased by the company                       |
|                                   | Rationale to Include   | Major source of indirect emissions                                                                     |
|                                   | GHG Protocol Reference | 2.1 Purchased electricity                                                                              |
| Upstream                          |                        |                                                                                                        |
| Goods & Services (financial)      | Description            | Embedded emissions in purchased goods and services                                                     |
|                                   | Rationale to Include   | Important overview of major indirect emissions sources in the supply chain                             |
|                                   | GHG Protocol Reference | 3.1 Purchased goods and services                                                                       |
| Goods & Services (trade goods)    | Description            | Embedded emissions in purchased goods and services                                                     |
|                                   | Rationale to Include   | Important overview of major indirect emissions sources in the supply chain                             |
|                                   | GHG Protocol Reference | 3.1 Purchased goods and services                                                                       |
| Capital Goods                     | Description            | Embedded emissions in capital goods like buildings, cars, ICT and machinery                            |
|                                   | Rationale to Include   | Important overview of major indirect emissions sources from long-term assets                           |
|                                   | GHG Protocol Reference | 3.2 Capital goods                                                                                      |



| Upstream                  |                        |                                                                                                                          |
|---------------------------|------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Energy Supply             | Description            | Embedded emissions in the purchase of fuels and energy in other activity categories                                      |
|                           | Rationale to Include   | Reflects important upstream emissions coupled with the organizations fuel and energy use                                 |
|                           | GHG Protocol Reference | 3.3 Fuel- and energy-related activities                                                                                  |
| Transport Upstream        | Description            | Emissions related to the transport of goods upstream of the production process or any transport purchased by the company |
|                           | Rationale to Include   | Reflects the indirect carbon footprint of logistics in the value chain                                                   |
|                           | GHG Protocol Reference | 3.4 Upstream transportation and distribution                                                                             |
| Waste                     | Description            | Emissions related to the disposal and processing of waste generated in operations                                        |
|                           | Rationale to Include   | Important indicator for impact of waste streams                                                                          |
|                           | GHG Protocol Reference | 3.5 Waste generated in operations                                                                                        |
| Business Travel (flights) | Description            | Emissions related to transportation of employees for business-related activities                                         |
|                           | Rationale to Include   | Important for understanding and managing travel-related emissions                                                        |
|                           | GHG Protocol Reference | 3.6 Business travel                                                                                                      |
| Commuting                 | Description            | Emissions related to commutes of employees in vehicles not under control of the company                                  |
|                           | Rationale to Include   | Important for understanding and managing employee commuting emissions                                                    |
|                           | GHG Protocol Reference | 3.7 Employee commuting                                                                                                   |
| Leased Assets as Lessee   | Description            | Emissions related to the operation of assets leased by the reporting company                                             |
|                           | Rationale to Include   | Reflects the indirect emissions from the position as lessee in the applied consolidation approach                        |
|                           | GHG Protocol Reference | 3.8 Upstream leased assets (as lessee)                                                                                   |
| Downstream                |                        |                                                                                                                          |
| Transport Downstream      | Description            | Emissions related to the transport of goods downstream of the production process not paid for by the company             |
|                           | Rationale to Include   | Reflects the indirect carbon footprint of logistics happening downstream in the value chain                              |
|                           | GHG Protocol Reference | 3.9 Downstream transportation and distribution                                                                           |
| End-of-life of Product    | Description            | Emissions related to the disposal of the sold product at the end of its planned lifetime                                 |
|                           | Rationale to Include   | Important for understanding the full lifecycle impact of products                                                        |
|                           | GHG Protocol Reference | 3.12 End-of-life treatment of sold products                                                                              |
| Use of Product            | Description            | Emissions related to energy use of the product during its planned lifetime                                               |
|                           | Rationale to Include   | Important for understanding the full lifecycle impact of products                                                        |
|                           | GHG Protocol Reference | 3.11 Use of sold products                                                                                                |

In the table below you can find details on the activity categories that were excluded from this report; the description of each of these, the rationale to exclude and their respective Greenhouse Gas Protocol references.



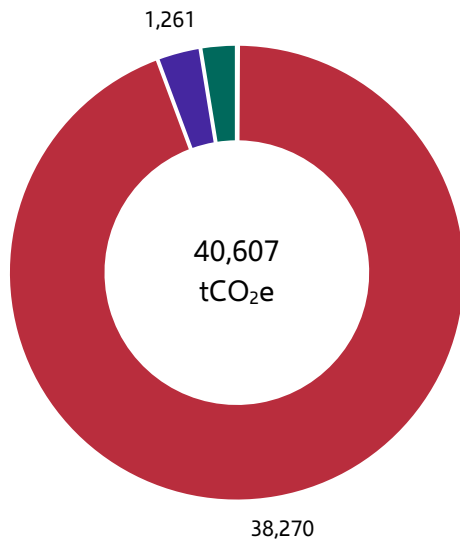
| Excluded Activities     |                        |                                                                                                |
|-------------------------|------------------------|------------------------------------------------------------------------------------------------|
| Process Emissions       | Description            | Emissions resulting from the release of greenhouse gasses in production processes              |
|                         | Rationale to Exclude   | Emissions category not applicable                                                              |
|                         | GHG Protocol Reference | 1.3 Process emissions                                                                          |
| Steam, Heat, Cooling    | Description            | Emissions resulting from the generation of steam, heating or cooling, purchased by the company |
|                         | Rationale to Exclude   | Emissions category not applicable                                                              |
|                         | GHG Protocol Reference | 2.2 Purchased steam, heat, cooling                                                             |
| Leased Assets as Lessee | Description            | Emissions related to the operation of assets leased by the reporting company                   |
|                         | Rationale to Exclude   | Not relevant for in the applied consolidation approach                                         |
|                         | GHG Protocol Reference | 3.8 Upstream leased assets (as lessee)                                                         |
| Investments             | Description            | Emissions related to the operation of investments                                              |
|                         | Rationale to Exclude   | Emissions are estimated to be insignificant and available data is of poor quality              |
|                         | GHG Protocol Reference | 3.15 Investments                                                                               |
| Processing of Product   | Description            | Emissions related to further processing of the sold product                                    |
|                         | Rationale to Exclude   | The organization's influence on the emission source is too limited                             |
|                         | GHG Protocol Reference | 3.10 Processing of sold products                                                               |
| Leased Assets as Lessor | Description            | Emissions related to the operation of assets owned by the reporting company                    |
|                         | Rationale to Exclude   | Emissions category not applicable                                                              |
|                         | GHG Protocol Reference | 3.13 Downstream leased assets (as lessor)                                                      |
| Franchises              | Description            | Emissions related to the operation of franchises                                               |
|                         | Rationale to Exclude   | Emissions category not applicable                                                              |
|                         | GHG Protocol Reference | 3.14 Franchises                                                                                |

More details on the applied reporting framework can be found in Methodology Details (Appendix I).

## 5. GHG Fossil Emissions Inventory

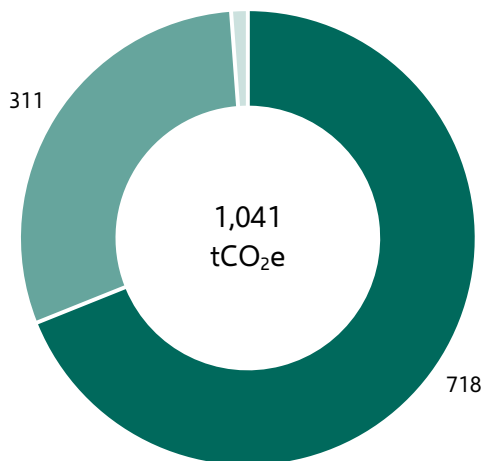
In the reporting period Y-2024 the total fossil emissions for the reporting organization add up to 40,607.16 tCO<sub>2</sub>e. With a per-activity breakdown as follows:

Total



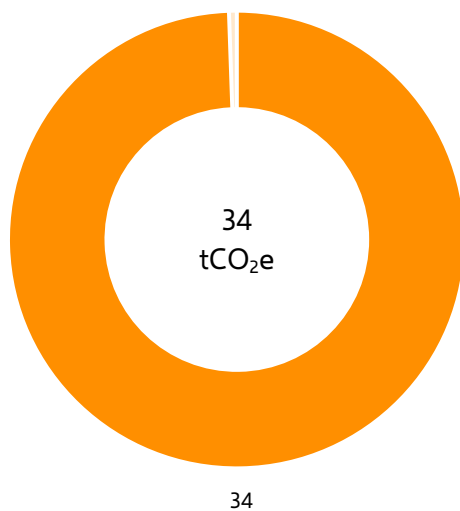
|             |       |
|-------------|-------|
| Upstream    | 94.2% |
| Downstream  | 3.1%  |
| Direct      | 2.6%  |
| Electricity | <1%   |

Direct



|                                   |       |
|-----------------------------------|-------|
| Mobile Combustion (company cars)  | 68.9% |
| Mobile Combustion (vans & trucks) | 29.9% |
| Stationary Combustion             | 1.2%  |

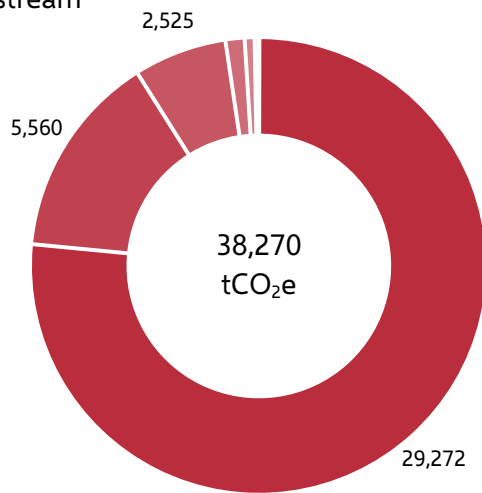
Electricity



|                            |       |
|----------------------------|-------|
| Electricity (stationary)   | 99.4% |
| Electricity (company cars) | <1%   |

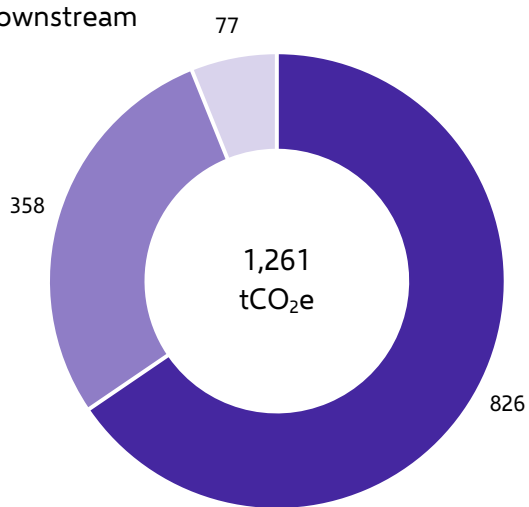


### Upstream



|                                |       |
|--------------------------------|-------|
| Goods & Services (trade goods) | 76.5% |
| Transport Upstream             | 14.5% |
| Goods & Services (financial)   | 6.6%  |
| Capital Goods                  | 1.4%  |
| Energy Supply                  | <1%   |
| Business Travel (flights)      | <1%   |
| Others                         | <1%   |

### Downstream



|                        |       |
|------------------------|-------|
| Transport Downstream   | 65.5% |
| Use of Product         | 28.4% |
| End-of-life of Product | 6.1%  |

| Activity Category                         | Fossil Emissions<br>tCO <sub>2</sub> e | Certainty<br>(95% Confidence) | Share of Total<br>% |
|-------------------------------------------|----------------------------------------|-------------------------------|---------------------|
| <b>Direct</b>                             | <b>1,041.27</b>                        | <b>-3% to +3%</b>             | <b>2.6 %</b>        |
| Stationary Combustion                     | 12.26                                  | -5% to +5%                    | 0.0 %               |
| Mobile Combustion (company cars)          | 717.73                                 | -3% to +3%                    | 1.8 %               |
| Mobile Combustion (vans & trucks)         | 311.28                                 | -4% to +5%                    | 0.8 %               |
| Fugitive Emissions                        | -                                      | -                             | - %                 |
| <b>Electricity</b>                        | <b>34.14</b>                           | <b>-15% to +17%</b>           | <b>0.1 %</b>        |
| Electricity (stationary) market-based     | 33.95                                  | -15% to +17%                  | 0.1 %               |
| Electricity (stationary) location-based   | 27.01                                  | -                             | - %                 |
| Electricity (company cars) market-based   | 0.19                                   | -19% to +24%                  | 0.0 %               |
| Electricity (company cars) location-based | 0.20                                   | -                             | - %                 |
| <b>Upstream</b>                           | <b>38,270.44</b>                       | <b>-17% to +20%</b>           | <b>94.2 %</b>       |
| Goods & Services (financial)              | 2,525.29                               | -27% to +38%                  | 6.2 %               |
| Goods & Services (trade goods)            | 29,272.01                              | -21% to +26%                  | 72.1 %              |
| Capital Goods                             | 516.89                                 | -17% to +20%                  | 1.3 %               |
| Energy Supply                             | 268.09                                 | -3% to +3%                    | 0.7 %               |
| Transport Upstream                        | 5,559.51                               | -15% to +18%                  | 13.7 %              |
| Waste                                     | 1.20                                   | -20% to +25%                  | 0.0 %               |
| Business Travel (flights)                 | 113.46                                 | -17% to +21%                  | 0.3 %               |
| Commuting                                 | 5.43                                   | -41% to +71%                  | 0.0 %               |
| Leased Assets as Lessee                   | 8.57                                   | -20% to +24%                  | 0.0 %               |
| <b>Downstream</b>                         | <b>1,261.31</b>                        | <b>-27% to +38%</b>           | <b>3.1 %</b>        |
| Transport Downstream                      | 825.91                                 | -33% to +49%                  | 2.0 %               |
| End-of-life of Product                    | 76.96                                  | -33% to +50%                  | 0.2 %               |
| Use of Product                            | 358.44                                 | -48% to +91%                  | 0.9 %               |
| <b>Total Fossil GHG Emissions</b>         | <b>40,607.16</b>                       | <b>-16% to +19%</b>           | <b>100.0 %</b>      |

The total and subtotal emissions in this report include electricity emissions using the market-based method.

See Appendix I for more details how to interpret the uncertainty interval, and on other methodological choices made in this report, and see Appendix II and subsequent appendices for a full breakdown by greenhouse gas per accounting category.



## I Methodological Details

The GHG emissions inventory reflects the consolidation of emissions data according to the Greenhouse Gas Protocol reporting standards. These being the Corporate Accounting and Reporting Standard (2004), the Corporate Value Chain Accounting and Reporting Standard (2011), the Land Sector and Removals Guidance (LSRG), and all associated guidance documents.

### I.1 GHG Classification Structure

In Section 5, the reported GHG emissions are organised and aggregated into their respective activity categories and activity category groups. Each activity category is associated with a Greenhouse Gas Protocol category (1.1 to 3.15).

You can find a consolidation of all emissions into the strict Greenhouse Gas Protocol structure in Appendix II. A further breakdown in the other accounting categories can be found in the subsequent appendices.

You can find additional breakdowns for the accounting category Land Emissions in Appendix III, for Land Removals in Appendix IV, and Gross Biogenic Emission and Removals in Appendix V.

Carbon offsets are not reported in this report nor have they been subtracted from the total.

### I.2 Global Warming Potential

The following GHGs are included in the analysis: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulphur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Emissions from these GHGs are expressed in CO<sub>2</sub>-equivalent (CO<sub>2</sub>e) based on their global warming potential over a time horizon of 100 years (GWP100). The Global Warming Potential values are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth, Fifth or Sixth Assessment Report (AR4, AR5 or AR6), in accordance with the methodological choices of the emission factor publishers used in this report.

The split of the GHG emissions inventory into the individual contributions of each GHG (or GHG group) can be found in Appendix II. Activities for which a further split in GHGs is not known, are reported under the CO<sub>2</sub>e\*-column.

### I.3 Additional Radiative Forcing Effects

The emission factors for aviation were extended to include the additional effects of radiative forcing through the emission of gases and aerosols and changing cloud abundance. For this a central estimate for a multiplier to the GWP100 figure is used. This estimate tries to reflect the additional effect based on the best available scientific evidence, while being consistent with UNFCCC reporting convention.

### I.4 Dual Reporting in Scope 2

The total emissions in this report include scope 2 emissions using the market-based method. Taking into account contractual instruments and other market-based mechanisms to allocate electricity emissions to consumers. However, this report is set up with a dual reporting disclosure objective in mind, and the result of both market and location-based reporting methods can be found in the full GHG tables in Appendix II and Appendix VI.

In these table footers, as well as the rest of the report, the term Electricity will be used to refer to both purchased electricity, as well as purchased steam, heat, or cooling. This is in line with Greenhouse Gas Protocol conventions.

Do note that the total emissions in all tables include electricity emissions using the market-based method, as mentioned above.

## I.5 Approach to Emission Factors

For each activity the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. The key considerations in emission factor selection were locality and relevancy, as well as the availability of emission factors and consistency of methodologies throughout each emission factor source.

A full list of emission factor publications used in this report can be found in the table below:

| Publisher                     | Publication Version         | Publication Date | URL                  | Usage <sup>1</sup> |
|-------------------------------|-----------------------------|------------------|----------------------|--------------------|
| ADEME Base Carbone            | v3.2 Agribalyse             | 27/02/2025       | <a href="#">link</a> | 2.1%               |
| Association of Issuing Bodies | y2024                       | 30/05/2024       | <a href="#">link</a> | 9.9%               |
| Exiobase                      | 3.8.2                       | 21/10/2021       | <a href="#">link</a> | 25.5%              |
| Jet Import                    | Library of Emission Factors | -                | -                    | 10.6%              |
| Mantis Consulting             | Library of Emission Factors | -                | -                    | 5.0%               |
| UK.gov GHG Reporting Factors  | v2024 1.1                   | 30/10/2024       | <a href="#">link</a> | 46.8%              |

Each emission factor used in the calculation has an assigned validity period overlapping or partially overlapping with the application period of the reported activity. The validity period of emission factors is determined by its publication document<sup>2</sup>

## I.6 Approach to Base Year Reporting

## I.7 Uncertainty Assessment

To assess the uncertainty involved with the emissions calculations in this report, we applied the Greenhouse Gas Protocol's Quantitative Uncertainty Guidance to the inventory data. Using a system with discrete levels of uncertainty, a point estimate for each data point was obtained, which then was propagated across the entire inventory to result in a general quantified uncertainty estimation.

The first step in this process is separating the activity data uncertainty from the emission factor uncertainty. Activity data uncertainty (or volume uncertainty) reflects the reliability, completeness, and temporal, geographical and technical representativeness of the numerical value used into the emissions calculation (e.g. the uncertainty on "1000 kg of product A"). The emission factor uncertainty on the other hand, reflects the reliability, completeness and representativeness of the numerical value of the estimated emission intensity (e.g. the uncertainty on "500 kgCO<sub>2</sub>e per kg of product A").

For both the activity data uncertainty and the emission factor uncertainty, a single parameter uncertainty value is derived. This single parameter reflects the incomplete knowledge of the exact value in a probability distribution, based on qualitative assessments of how the evaluated parameter scores on the aforementioned dimensions (e.g. reliability). The numerical link between the qualitative assessment (very good, good, fair, poor) and the probability distribution is given by a pedigree matrix, provided by the Greenhouse Gas Protocol in the Quantitative Uncertainty Guidance ([link](#)).

Once the single parameter uncertainty of both activity data and emission factor is established for each entry, this uncertainty is propagated across all entries in the inventory. With this, we can obtain

<sup>1</sup>Usage is defined as the number of data points in the inventory using a certain emission factor publication. The size of the data points is not taken into account. Usage is different from the relative share of total emissions.

<sup>2</sup>In case the application period of the activity overlaps with the validity period of more than one emission factor, the median date of the application period is used to determine which factor to use (e.g. if an activity stretches from August 2021 to July 2022, the median date is 29/01/2022).



an estimate for the full uncertainty across all measurements. This propagation happens through Taylor series expansion under lognormal distribution assumptions (conform Greenhouse Gas Protocol guidance). It is likely that this leads to a conservative estimate, in other words the total uncertainty is likely an overestimation or an upper-bound of the real uncertainty.

Finally, this propagated uncertainty is aggregated; first on activity category level, and eventually for the total emissions across the entire inventory. The uncertainty is expressed as a 95% confidence interval of the actual value, assuming a lognormal distribution. The "-29% to +40%" uncertainty estimation for a value of 1000 tCO<sub>2</sub>e therefore indicates that with 95% certainty, the real value for this number lies between 710 tCO<sub>2</sub>e (1000 tCO<sub>2</sub>e -29%) and 1400 tCO<sub>2</sub>e (1000 tCO<sub>2</sub>e +40%).

## **1.8 Land Emissions and Removals**

The assessment of land emissions and removals follows the GHG Protocol's Land Sector and Removals Guidance, ensuring a clear separation of fossil-based emissions and land-based emissions and removals.

Land sector emissions and removals are accounted for under four distinct subcategories: land management, land-use change, land undefined activities and gross biogenic emissions/removals. Total land values represent the sum of all emissions. This ensures consistency and transparency, enabling accurate tracking of net GHG contributions from the land sector within the overall GHG inventory.

## II Overview Table of Fossil GHG Emissions

| Activity Category                         | All GHG<br>(All gasses, tCO <sub>2</sub> e) | Certainty Interval<br>(95% Confidence) | CO <sub>2</sub><br>(tCO <sub>2</sub> e) | CH <sub>4</sub><br>(tCO <sub>2</sub> e) | N <sub>2</sub> O<br>(tCO <sub>2</sub> e) | SF <sub>6</sub><br>(tCO <sub>2</sub> e) | NF <sub>3</sub><br>(tCO <sub>2</sub> e) | HFCs<br>(tCO <sub>2</sub> e) | PFCs<br>(tCO <sub>2</sub> e) | CO <sub>2</sub> e*<br>(tCO <sub>2</sub> e) | Others<br>(tCO <sub>2</sub> e) |
|-------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------|------------------------------|--------------------------------------------|--------------------------------|
| Direct                                    | 1,041.27                                    | -3% to +3%                             | 1,027.97                                | 0.37                                    | 12.85                                    | -                                       | -                                       | -                            | -                            | 0.08                                       | -                              |
| Stationary Combustion                     | 12.26                                       | -5% to +5%                             | 12.24                                   | 0.02                                    | 0.01                                     | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Mobile Combustion (company cars)          | 717.73                                      | -3% to +3%                             | 708.57                                  | 0.31                                    | 8.76                                     | -                                       | -                                       | -                            | -                            | 0.08                                       | -                              |
| Mobile Combustion (vans & trucks)         | 311.28                                      | -4% to +5%                             | 307.17                                  | 0.04                                    | 4.08                                     | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Fugitive Emissions                        | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Electricity                               | 34.14                                       | -15% to +17%                           | 0.19                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 33.95                                      | -                              |
| Electricity (stationary) market-based     | 33.95                                       | -15% to +17%                           | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 33.95                                      | -                              |
| Electricity (stationary) location-based   | 27.01                                       | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 27.01                                      | -                              |
| Electricity (company cars) market-based   | 0.19                                        | -19% to +24%                           | 0.19                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Electricity (company cars) location-based | 0.20                                        | -                                      | 0.20                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Upstream                                  | 38,270.44                                   | -17% to +20%                           | 6,400.28                                | 493.00                                  | 137.13                                   | 12.69                                   | -                                       | 80.53                        | 10.35                        | 31,136.46                                  | 0.16                           |
| Goods & Services (financial)              | 2,525.29                                    | -27% to +38%                           | 2,049.93                                | 327.29                                  | 73.62                                    | 8.84                                    | -                                       | 59.09                        | 6.52                         | -                                          | 0.13                           |
| Goods & Services (trade goods)            | 29,272.01                                   | -21% to +26%                           | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 29,272.01                                  | -                              |
| Capital Goods                             | 516.89                                      | -17% to +20%                           | 403.15                                  | 78.30                                   | 11.43                                    | 3.65                                    | -                                       | 16.66                        | 3.71                         | -                                          | 0.03                           |
| Energy Supply                             | 268.09                                      | -3% to +3%                             | 0.08                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 268.02                                     | -                              |
| Transport Upstream                        | 5,559.51                                    | -15% to +18%                           | 3,834.74                                | 85.53                                   | 51.47                                    | 0.19                                    | -                                       | 4.65                         | 0.12                         | 1,582.82                                   | 0.00                           |
| Waste                                     | 1.20                                        | -20% to +25%                           | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 1.20                                       | -                              |
| Business Travel (flights)                 | 113.46                                      | -17% to +21%                           | 100.53                                  | 0.00                                    | 0.50                                     | -                                       | -                                       | -                            | -                            | 12.42                                      | -                              |
| Commuting                                 | 5.43                                        | -41% to +71%                           | 3.29                                    | 1.87                                    | 0.12                                     | 0.02                                    | -                                       | 0.13                         | 0.01                         | -                                          | 0.00                           |
| Leased Assets as Lessee                   | 8.57                                        | -20% to +24%                           | 8.57                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Downstream                                | 1,261.31                                    | -27% to +38%                           | 763.38                                  | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 497.93                                     | -                              |
| Transport Downstream                      | 825.91                                      | -33% to +49%                           | 404.94                                  | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 420.98                                     | -                              |
| End-of-life of Product                    | 76.96                                       | -33% to +50%                           | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 76.96                                      | -                              |
| Use of Product                            | 358.44                                      | -48% to +91%                           | 358.44                                  | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 0.00                                       | -                              |
| Total Fossil GHG Emissions                | 40,607.16                                   | -16% to +19%                           | 8,191.82                                | 493.36                                  | 149.98                                   | 12.69                                   | -                                       | 80.53                        | 10.35                        | 31,668.43                                  | 0.16                           |

The column CO<sub>2</sub>e\* contains all emissions for which a further split in greenhouse gasses is not known.

Other gasses includes all greenhouse gasses and effects not covered by the Kyoto Protocol. These are separated from the total.

The total and subtotal emissions in this report include electricity emissions using the market-based method.

### III Overview Table of Land GHG Emissions

| Activity Category                         | All land emissions<br>(All gasses, tCO <sub>2</sub> e) | Land use change emissions<br>(All gasses, tCO <sub>2</sub> e) | Land management net CO <sub>2</sub> emissions<br>(tCO <sub>2</sub> e) | Land management non-CO <sub>2</sub> emissions<br>(All gasses, tCO <sub>2</sub> e) | Land emission undefined<br>(All gasses, tCO <sub>2</sub> e) |
|-------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------|
| Direct                                    | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Stationary Combustion                     | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Mobile Combustion (company cars)          | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Mobile Combustion (vans & trucks)         | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Fugitive Emissions                        | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Electricity                               | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Electricity (stationary) market-based     | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Electricity (stationary) location-based   | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Electricity (company cars) market-based   | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Electricity (company cars) location-based | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Upstream                                  | 1,755.62                                               | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |
| Goods & Services (financial)              | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Goods & Services (trade goods)            | 1,755.62                                               | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |
| Capital Goods                             | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Energy Supply                             | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Transport Upstream                        | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Waste                                     | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Business Travel (flights)                 | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Commuting                                 | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Leased Assets as Lessee                   | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Downstream                                | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Transport Downstream                      | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| End-of-life of Product                    | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Use of Product                            | -                                                      | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Total Emissions                           | 1,755.62                                               | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |

The category Land Emission Undefined contains all emissions within the accounting category Land Emissions for which a further split in accounting subcategory is not known.  
The total and subtotal emissions in this report include electricity emissions using the market-based method.

## IV Overview Table of Removals

| Activity Category                         | All removals<br>(All gasses, tCO <sub>2</sub> e) | Land use change net removals<br>(tCO <sub>2</sub> e) | Land management net removals<br>(tCO <sub>2</sub> e) | Land removals undefined<br>(tCO <sub>2</sub> e) |
|-------------------------------------------|--------------------------------------------------|------------------------------------------------------|------------------------------------------------------|-------------------------------------------------|
| Direct                                    | -                                                | -                                                    | -                                                    | -                                               |
| Stationary Combustion                     | -                                                | -                                                    | -                                                    | -                                               |
| Mobile Combustion (company cars)          | -                                                | -                                                    | -                                                    | -                                               |
| Mobile Combustion (vans & trucks)         | -                                                | -                                                    | -                                                    | -                                               |
| Fugitive Emissions                        | -                                                | -                                                    | -                                                    | -                                               |
| Electricity                               | -                                                | -                                                    | -                                                    | -                                               |
| Electricity (stationary) market-based     | -                                                | -                                                    | -                                                    | -                                               |
| Electricity (stationary) location-based   | -                                                | -                                                    | -                                                    | -                                               |
| Electricity (company cars) market-based   | -                                                | -                                                    | -                                                    | -                                               |
| Electricity (company cars) location-based | -                                                | -                                                    | -                                                    | -                                               |
| Upstream                                  | -15.91                                           | -15.91                                               | -                                                    | -                                               |
| Goods & Services (financial)              | -                                                | -                                                    | -                                                    | -                                               |
| Goods & Services (trade goods)            | -15.91                                           | -15.91                                               | -                                                    | -                                               |
| Capital Goods                             | -                                                | -                                                    | -                                                    | -                                               |
| Energy Supply                             | -                                                | -                                                    | -                                                    | -                                               |
| Transport Upstream                        | -                                                | -                                                    | -                                                    | -                                               |
| Waste                                     | -                                                | -                                                    | -                                                    | -                                               |
| Business Travel (flights)                 | -                                                | -                                                    | -                                                    | -                                               |
| Commuting                                 | -                                                | -                                                    | -                                                    | -                                               |
| Leased Assets as Lessee                   | -                                                | -                                                    | -                                                    | -                                               |
| Downstream                                | -                                                | -                                                    | -                                                    | -                                               |
| Transport Downstream                      | -                                                | -                                                    | -                                                    | -                                               |
| End-of-life of Product                    | -                                                | -                                                    | -                                                    | -                                               |
| Use of Product                            | -                                                | -                                                    | -                                                    | -                                               |
| Total GHG removals                        | -15.91                                           | -15.91                                               | -                                                    | -                                               |

The category Land Removals Undefined contains all emissions within the accounting category Land Removals for which a further split in accounting subcategory is not known.  
All values in this table are negative as they reflect a net removal of CO<sub>2</sub> from the atmosphere.

## V Overview Table of Gross Biogenic Emissions and Removals

| Activity Category                         | Gross biogenic emissions<br>(tCO <sub>2</sub> e) | Gross biogenic removals<br>(tCO <sub>2</sub> e) |
|-------------------------------------------|--------------------------------------------------|-------------------------------------------------|
| Direct                                    | 65.59                                            | -                                               |
| Stationary Combustion                     | -                                                | -                                               |
| Mobile Combustion (company cars)          | 45.77                                            | -                                               |
| Mobile Combustion (vans & trucks)         | 19.82                                            | -                                               |
| Fugitive Emissions                        | -                                                | -                                               |
| Electricity                               | -                                                | -                                               |
| Electricity (stationary) market-based     | -                                                | -                                               |
| Electricity (stationary) location-based   | -                                                | -                                               |
| Electricity (company cars) market-based   | -                                                | -                                               |
| Electricity (company cars) location-based | -                                                | -                                               |
| Upstream                                  | 249.57                                           | -                                               |
| Goods & Services (financial)              | 0.61                                             | -                                               |
| Goods & Services (trade goods)            | -                                                | -                                               |
| Capital Goods                             | 0.01                                             | -                                               |
| Energy Supply                             | -                                                | -                                               |
| Transport Upstream                        | 248.95                                           | -                                               |
| Waste                                     | -                                                | -                                               |
| Business Travel (flights)                 | -                                                | -                                               |
| Commuting                                 | 0.00                                             | -                                               |
| Leased Assets as Lessee                   | -                                                | -                                               |
| Downstream                                | 18.52                                            | -                                               |
| Transport Downstream                      | 18.52                                            | -                                               |
| End-of-life of Product                    | -                                                | -                                               |
| Use of Product                            | -                                                | -                                               |
| Total                                     | 333.68                                           | -                                               |

The total and subtotal emissions in this report include electricity emissions using the market-based method.

## VI Greenhouse Gas Protocol-Standardized Statement of Fossil GHG Emissions

| Activity Category                                                                                 | All GHG<br>(All gasses, tCO <sub>2</sub> e) | Certainty Interval<br>(95% confidence) | CO <sub>2</sub><br>(tCO <sub>2</sub> e) | CH <sub>4</sub><br>(tCO <sub>2</sub> e) | N <sub>2</sub> O<br>(tCO <sub>2</sub> e) | SF <sub>6</sub><br>(tCO <sub>2</sub> e) | NF <sub>3</sub><br>(tCO <sub>2</sub> e) | HFCs<br>(tCO <sub>2</sub> e) | PFCs<br>(tCO <sub>2</sub> e) | CO <sub>2</sub> e*<br>(tCO <sub>2</sub> e) | Others<br>(tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------|------------------------------|--------------------------------------------|--------------------------------|
| 1 Scope 1 - Direct Emissions from operations                                                      | 1,041.27                                    | -3% to +3%                             | 1,027.97                                | 0.37                                    | 12.85                                    | -                                       | -                                       | -                            | -                            | 0.08                                       | -                              |
| 1.1 Stationary combustion                                                                         | 12.26                                       | -5% to +5%                             | 12.24                                   | 0.02                                    | 0.01                                     | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 1.2 Mobile combustion                                                                             | 1,029.00                                    | -3% to +3%                             | 1,015.73                                | 0.35                                    | 12.84                                    | -                                       | -                                       | -                            | -                            | 0.08                                       | -                              |
| 1.3 Process emissions                                                                             | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 1.4 Fugitive emissions                                                                            | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 2 Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling | 34.14                                       | -15% to +17%                           | 0.19                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 33.95                                      | -                              |
| 2.1 Purchased electricity market-based                                                            | 34.14                                       | -15% to +17%                           | 0.19                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 33.95                                      | -                              |
| 2.1 Purchased electricity location-based                                                          | 27.21                                       | -                                      | 0.20                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 27.01                                      | -                              |
| 2.2 Purchased steam, heat, cooling market-based                                                   | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 2.2 Purchased steam, heat, cooling location-based                                                 | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 3 Scope 3 - Indirect emission in the value chain                                                  | 39,531.76                                   | -16% to +19%                           | 7,163.66                                | 493.00                                  | 137.13                                   | 12.69                                   | -                                       | 80.53                        | 10.35                        | 31,634.40                                  | 0.16                           |
| Upstream                                                                                          | 38,270.44                                   | -17% to +20%                           | 6,400.28                                | 493.00                                  | 137.13                                   | 12.69                                   | -                                       | 80.53                        | 10.35                        | 31,136.46                                  | 0.16                           |
| 3.1 Purchased goods and services                                                                  | 31,797.30                                   | -20% to +24%                           | 2,049.93                                | 327.29                                  | 73.62                                    | 8.84                                    | -                                       | 59.09                        | 6.52                         | 29,272.01                                  | 0.13                           |
| 3.2 Capital goods                                                                                 | 516.89                                      | -17% to +20%                           | 403.15                                  | 78.30                                   | 11.43                                    | 3.65                                    | -                                       | 16.66                        | 3.71                         | -                                          | 0.03                           |
| 3.3 Fuel- and energy-related activities                                                           | 268.09                                      | -3% to +3%                             | 0.08                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 268.02                                     | -                              |
| 3.4 Upstream transportation and distribution                                                      | 5,559.51                                    | -15% to +18%                           | 3,834.74                                | 85.53                                   | 51.47                                    | 0.19                                    | -                                       | 4.65                         | 0.12                         | 1,582.82                                   | 0.00                           |
| 3.5 Waste generated in operations                                                                 | 1.20                                        | -20% to +25%                           | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 1.20                                       | -                              |
| 3.6 Business travel                                                                               | 113.46                                      | -17% to +21%                           | 100.53                                  | 0.00                                    | 0.50                                     | -                                       | -                                       | -                            | -                            | 12.42                                      | -                              |
| 3.7 Employee commuting                                                                            | 5.43                                        | -41% to +71%                           | 3.29                                    | 1.87                                    | 0.12                                     | 0.02                                    | -                                       | 0.13                         | 0.01                         | -                                          | 0.00                           |
| 3.8 Upstream leased assets (as lessee)                                                            | 8.57                                        | -20% to +24%                           | 8.57                                    | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| Downstream                                                                                        | 1,261.31                                    | -27% to +38%                           | 763.38                                  | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 497.93                                     | -                              |
| 3.9 Downstream transportation and distribution                                                    | 825.91                                      | -33% to +49%                           | 404.94                                  | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 420.98                                     | -                              |
| 3.10 Processing of sold products                                                                  | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 3.11 Use of sold products                                                                         | 358.44                                      | -48% to +91%                           | 358.44                                  | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 0.00                                       | -                              |
| 3.12 End-of-life treatment of sold products                                                       | 76.96                                       | -33% to +50%                           | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 76.96                                      | -                              |
| 3.13 Downstream leased assets (as lessor)                                                         | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 3.14 Franchises                                                                                   | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| 3.15 Investments                                                                                  | -                                           | -                                      | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          | -                              |
| <b>Total Fossil GHG Emissions</b>                                                                 | <b>40,607.16</b>                            | <b>-16% to +19%</b>                    | <b>8,191.82</b>                         | <b>493.36</b>                           | <b>149.98</b>                            | <b>12.69</b>                            | <b>-</b>                                | <b>80.53</b>                 | <b>10.35</b>                 | <b>31,668.43</b>                           | <b>0.16</b>                    |

The column CO<sub>2</sub>e\* contains all emissions for which a further split in greenhouse gasses is not known.

Other gasses includes all greenhouse gasses and effects not covered by the Kyoto Protocol. These are separated from the total.

The total and subtotal emissions in this report include electricity emissions using the market-based method.

## VII Greenhouse Gas Protocol-Standardized Statement of Land GHG Emissions

| Activity Category                                                                                 | All land GHG emissions<br>(All gasses, tCO <sub>2</sub> e) | Land use change emissions<br>(All gasses, tCO <sub>2</sub> e) | Land management net CO <sub>2</sub> emissions<br>(tCO <sub>2</sub> e) | Land management non-CO <sub>2</sub> emissions<br>(All gasses, tCO <sub>2</sub> e) | Land emission undefined<br>(All gasses, tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1 Scope 1 - Direct Emissions from operations                                                      | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 1.1 Stationary combustion                                                                         | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 1.2 Mobile combustion                                                                             | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 1.3 Process emissions                                                                             | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 1.4 Fugitive emissions                                                                            | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 2 Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 2.1 Purchased electricity market-based                                                            | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 2.1 Purchased electricity location-based                                                          | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 2.2 Purchased steam, heat, cooling market-based                                                   | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 2.2 Purchased steam, heat, cooling location-based                                                 | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3 Scope 3 - Indirect emission in the value chain                                                  | 1,755.62                                                   | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |
| Upstream                                                                                          | 1,755.62                                                   | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |
| 3.1 Purchased goods and services                                                                  | 1,755.62                                                   | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |
| 3.2 Capital goods                                                                                 | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.3 Fuel- and energy-related activities                                                           | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.4 Upstream transportation and distribution                                                      | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.5 Waste generated in operations                                                                 | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.6 Business travel                                                                               | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.7 Employee commuting                                                                            | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.8 Upstream leased assets (as lessee)                                                            | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Downstream                                                                                        | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.9 Downstream transportation and distribution                                                    | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.10 Processing of sold products                                                                  | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.11 Use of sold products                                                                         | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.12 End-of-life treatment of sold products                                                       | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.13 Downstream leased assets (as lessor)                                                         | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.14 Franchises                                                                                   | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| 3.15 Investments                                                                                  | -                                                          | -                                                             | -                                                                     | -                                                                                 | -                                                           |
| Total Emissions                                                                                   | 1,755.62                                                   | 328.00                                                        | 18.61                                                                 | 291.10                                                                            | 1,117.91                                                    |

The category Land Emission Undefined contains all emissions within the accounting category Land Emissions for which a further split in accounting subcategory is not known.  
The total and subtotal emissions in this report include electricity emissions using the market-based method.

## VIII Greenhouse Gas Protocol-Standardized Statement of Removals

| Activity Category                                                                                 | All removals<br>(All gasses, tCO <sub>2</sub> e) | Land use change net removals<br>(tCO <sub>2</sub> e) | Land management net removals<br>(tCO <sub>2</sub> e) | Land removals undefined<br>(tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------|------------------------------------------------------|-------------------------------------------------|
| 1 Scope 1 - Direct Emissions from operations                                                      | -                                                | -                                                    | -                                                    | -                                               |
| 1.1 Stationary combustion                                                                         | -                                                | -                                                    | -                                                    | -                                               |
| 1.2 Mobile combustion                                                                             | -                                                | -                                                    | -                                                    | -                                               |
| 1.3 Process emissions                                                                             | -                                                | -                                                    | -                                                    | -                                               |
| 1.4 Fugitive emissions                                                                            | -                                                | -                                                    | -                                                    | -                                               |
| 2 Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling | -                                                | -                                                    | -                                                    | -                                               |
| 2.1 Purchased electricity market-based                                                            | -                                                | -                                                    | -                                                    | -                                               |
| 2.1 Purchased electricity location-based                                                          | -                                                | -                                                    | -                                                    | -                                               |
| 2.2 Purchased steam, heat, cooling market-based                                                   | -                                                | -                                                    | -                                                    | -                                               |
| 2.2 Purchased steam, heat, cooling location-based                                                 | -                                                | -                                                    | -                                                    | -                                               |
| 3 Scope 3 - Indirect emission in the value chain                                                  | -15.91                                           | -15.91                                               | -                                                    | -                                               |
| Upstream                                                                                          | -15.91                                           | -15.91                                               | -                                                    | -                                               |
| 3.1 Purchased goods and services                                                                  | -15.91                                           | -15.91                                               | -                                                    | -                                               |
| 3.2 Capital goods                                                                                 | -                                                | -                                                    | -                                                    | -                                               |
| 3.3 Fuel- and energy-related activities                                                           | -                                                | -                                                    | -                                                    | -                                               |
| 3.4 Upstream transportation and distribution                                                      | -                                                | -                                                    | -                                                    | -                                               |
| 3.5 Waste generated in operations                                                                 | -                                                | -                                                    | -                                                    | -                                               |
| 3.6 Business travel                                                                               | -                                                | -                                                    | -                                                    | -                                               |
| 3.7 Employee commuting                                                                            | -                                                | -                                                    | -                                                    | -                                               |
| 3.8 Upstream leased assets (as lessee)                                                            | -                                                | -                                                    | -                                                    | -                                               |
| Downstream                                                                                        | -                                                | -                                                    | -                                                    | -                                               |
| 3.9 Downstream transportation and distribution                                                    | -                                                | -                                                    | -                                                    | -                                               |
| 3.10 Processing of sold products                                                                  | -                                                | -                                                    | -                                                    | -                                               |
| 3.11 Use of sold products                                                                         | -                                                | -                                                    | -                                                    | -                                               |
| 3.12 End-of-life treatment of sold products                                                       | -                                                | -                                                    | -                                                    | -                                               |
| 3.13 Downstream leased assets (as lessor)                                                         | -                                                | -                                                    | -                                                    | -                                               |
| 3.14 Franchises                                                                                   | -                                                | -                                                    | -                                                    | -                                               |
| 3.15 Investments                                                                                  | -                                                | -                                                    | -                                                    | -                                               |
| Total GHG removals                                                                                | -15.91                                           | -15.91                                               | -                                                    | -                                               |

The category Land Removals Undefined contains all emissions within the accounting category Land Removals for which a further split in accounting subcategory is not known.  
All values in this table are negative as they reflect a net removal of CO<sub>2</sub> from the atmosphere.

## IX Greenhouse Gas Protocol-Standardized Statement of Gross Biogenic Emissions and Removals

| Activity Category                                                                                 | Gross biogenic emissions<br>(tCO <sub>2</sub> e) | Gross biogenic removals<br>(tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------|
| 1 Scope 1 - Direct Emissions from operations                                                      | 65.59                                            | -                                               |
| 1.1 Stationary combustion                                                                         | -                                                | -                                               |
| 1.2 Mobile combustion                                                                             | 65.59                                            | -                                               |
| 1.3 Process emissions                                                                             | -                                                | -                                               |
| 1.4 Fugitive emissions                                                                            | -                                                | -                                               |
| 2 Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling | -                                                | -                                               |
| 2.1 Purchased electricity market-based                                                            | -                                                | -                                               |
| 2.1 Purchased electricity location-based                                                          | -                                                | -                                               |
| 2.2 Purchased steam, heat, cooling market-based                                                   | -                                                | -                                               |
| 2.2 Purchased steam, heat, cooling location-based                                                 | -                                                | -                                               |
| 3 Scope 3 - Indirect emission in the value chain                                                  | 268.09                                           | -                                               |
| Upstream                                                                                          | 249.57                                           | -                                               |
| 3.1 Purchased goods and services                                                                  | 0.61                                             | -                                               |
| 3.2 Capital goods                                                                                 | 0.01                                             | -                                               |
| 3.3 Fuel- and energy-related activities                                                           | -                                                | -                                               |
| 3.4 Upstream transportation and distribution                                                      | 248.95                                           | -                                               |
| 3.5 Waste generated in operations                                                                 | -                                                | -                                               |
| 3.6 Business travel                                                                               | -                                                | -                                               |
| 3.7 Employee commuting                                                                            | 0.00                                             | -                                               |
| 3.8 Upstream leased assets (as lessee)                                                            | -                                                | -                                               |
| Downstream                                                                                        | 18.52                                            | -                                               |
| 3.9 Downstream transportation and distribution                                                    | 18.52                                            | -                                               |
| 3.10 Processing of sold products                                                                  | -                                                | -                                               |
| 3.11 Use of sold products                                                                         | -                                                | -                                               |
| 3.12 End-of-life treatment of sold products                                                       | -                                                | -                                               |
| 3.13 Downstream leased assets (as lessor)                                                         | -                                                | -                                               |
| 3.14 Franchises                                                                                   | -                                                | -                                               |
| 3.15 Investments                                                                                  | -                                                | -                                               |
| Total                                                                                             | 333.68                                           | -                                               |

The total and subtotal emissions in this report include electricity emissions using the market-based method.

## **About Carbon+Alt+Delete**

Carbon+Alt+Delete is a climate tech company founded in 2020 and with offices in Belgium (Brussels) and the UK (London). They develop carbon accounting software for sustainability consultants. Their cloud-based software supports the full carbon accounting process, from data collection and reporting to scenario simulation and auditing.

The software is verified on an annual basis by a third party to be compliant with the Greenhouse Gas Protocol (Corporate Standard) and the ISO 14064-1 standard. Carbon+Alt+Delete is a Certified B Corporation since 2023.

