

Greenhouse Gas Emissions Inventory Report

Greenhouse Gas Protocol

EOC Group

Y-2024

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1. Introduction

1.1. About This Report

This report contains the carbon footprint of the organization EOC Group 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: EOC Group.
- 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	EOC Group
Contacts	
Company Contact Info	Laurens Stevaert - laurens.stevaert@eocgroup.com

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 (CO₂), methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Additionally, carbon dioxide of biogenic origin (BioCO₂) and methane of biogenic origin (BioCH₄) 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 encompassed 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.

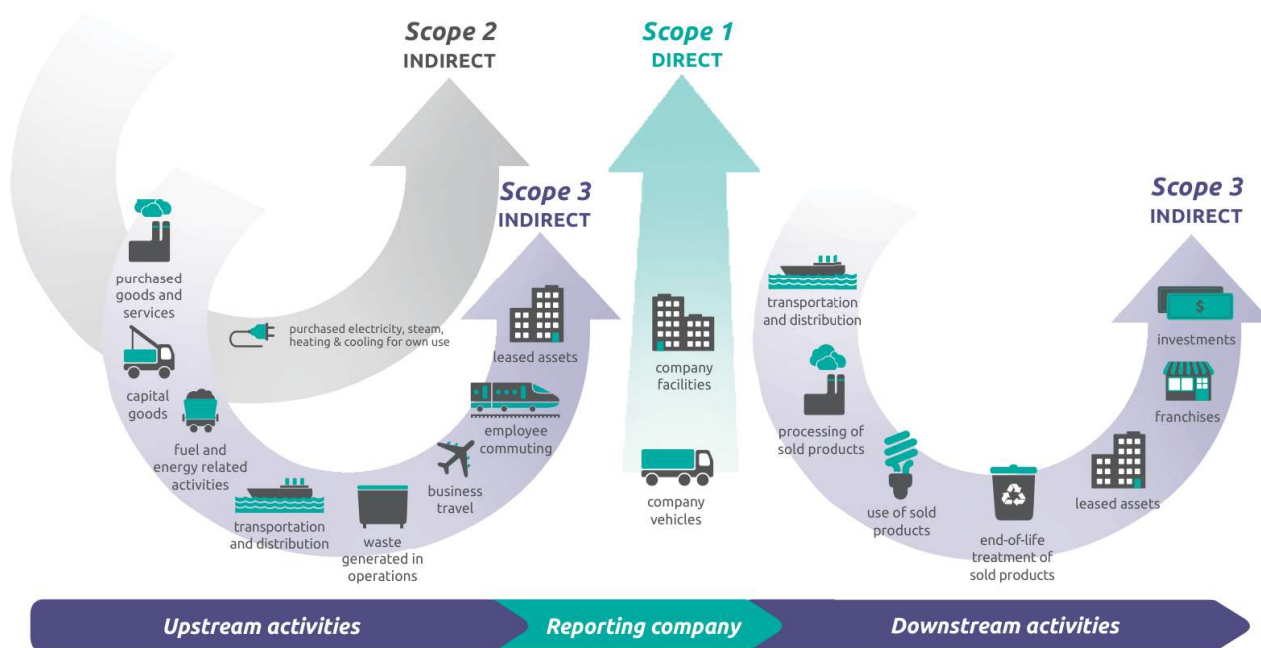


Figure 1: Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Source: Greenhouse Gas Protocol.

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

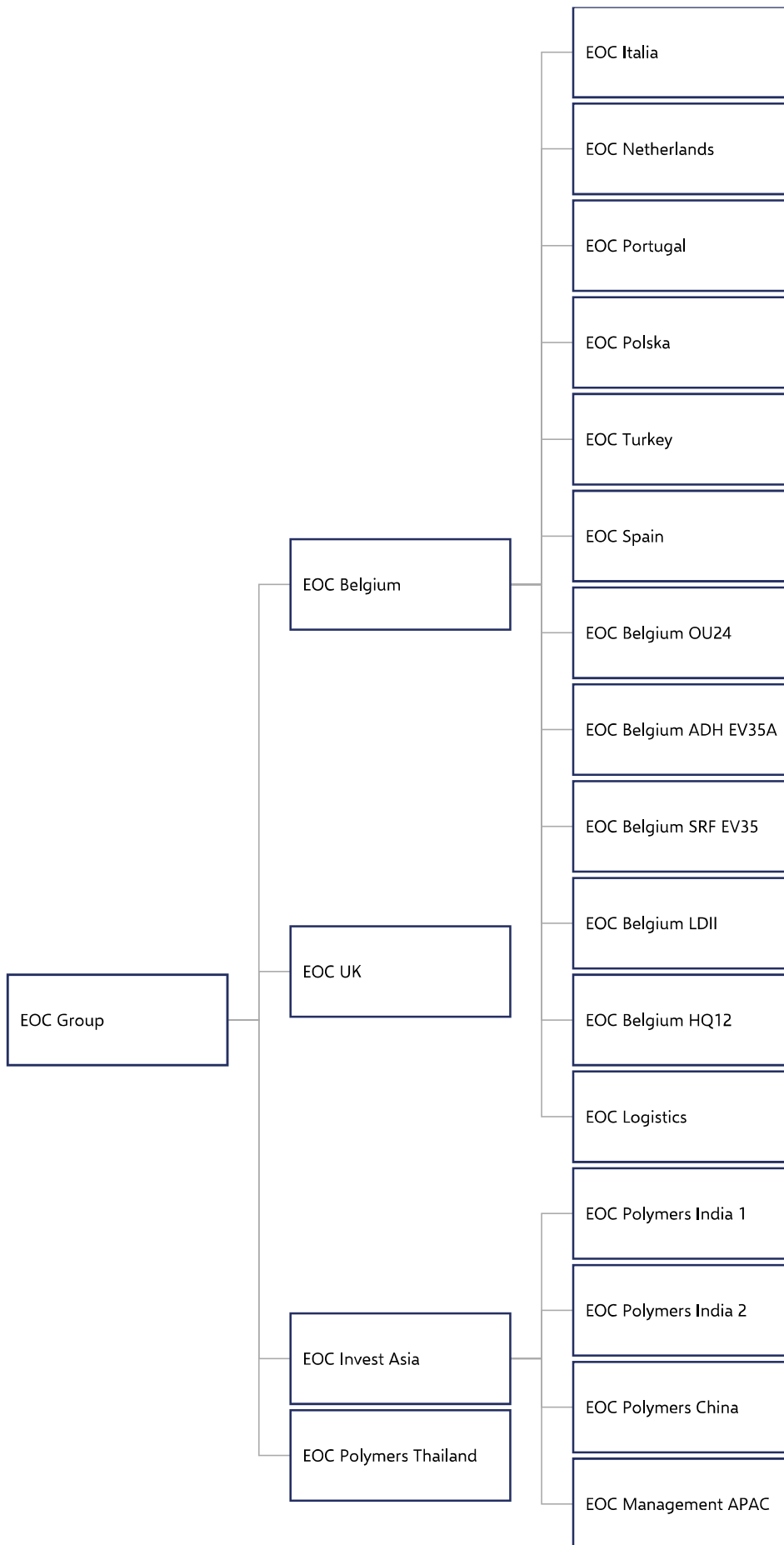
The organizational boundaries for this report were set using the operational control approach for consolidation.

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.

In this report, no allocation percentage is used in the calculation of the emissions share of each subunit.

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 sub-unit: EOC Group.



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	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
Process Emissions	Description	Emissions resulting from the release of greenhouse gasses in production processes
	Rationale to Include	Directly related to the organization's production process
	GHG Protocol Reference	1.3 Process emissions
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	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 - Raw materials	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 - Packaging	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 - Water	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 - Services	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

Upstream		
Energy Supply	Rationale to Include	Important overview of major indirect emissions sources from long-term assets
	GHG Protocol Reference	3.2 Capital goods
	Description	Embedded emissions in the purchase of fuels and energy in other activity categories
Transport Upstream	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
	Description	Emissions related to the transport of goods upstream of the production process or any transport purchased by the company
Waste	Rationale to Include	Reflects the indirect carbon footprint of logistics in the value chain
	GHG Protocol Reference	3.4 Upstream transportation and distribution
	Description	Emissions related to the disposal and processing of waste generated in operations
Business Travel	Rationale to Include	Important indicator for impact of waste streams
	GHG Protocol Reference	3.5 Waste generated in operations
	Description	Emissions related to transportation of employees for business-related activities
Commuting	Rationale to Include	Important for understanding and managing travel-related emissions
	GHG Protocol Reference	3.6 Business travel
	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
	Description	
Downstream		
Transport Downstream	Rationale to Include	Emissions related to the transport of goods downstream of the production process not paid for by the company
	GHG Protocol Reference	Reflects the indirect carbon footprint of logistics happening downstream in the value chain
	Description	3.9 Downstream transportation and distribution
Processing of Product	Rationale to Include	Emissions related to further processing of the sold product
	GHG Protocol Reference	Important for understanding the full lifecycle impact of products
	Description	3.10 Processing of sold products
End-of-life of Product	Rationale to Include	Emissions related to the disposal of the sold product at the end of its planned lifetime
	GHG Protocol Reference	Important for understanding the full lifecycle impact of products
	Description	3.12 End-of-life treatment 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.

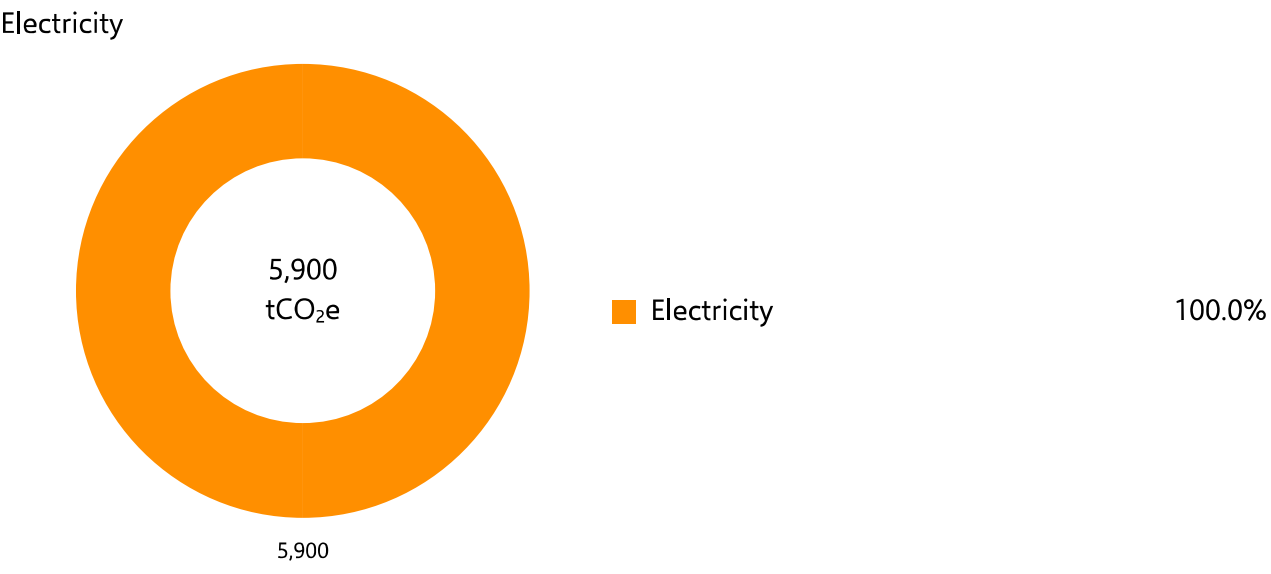
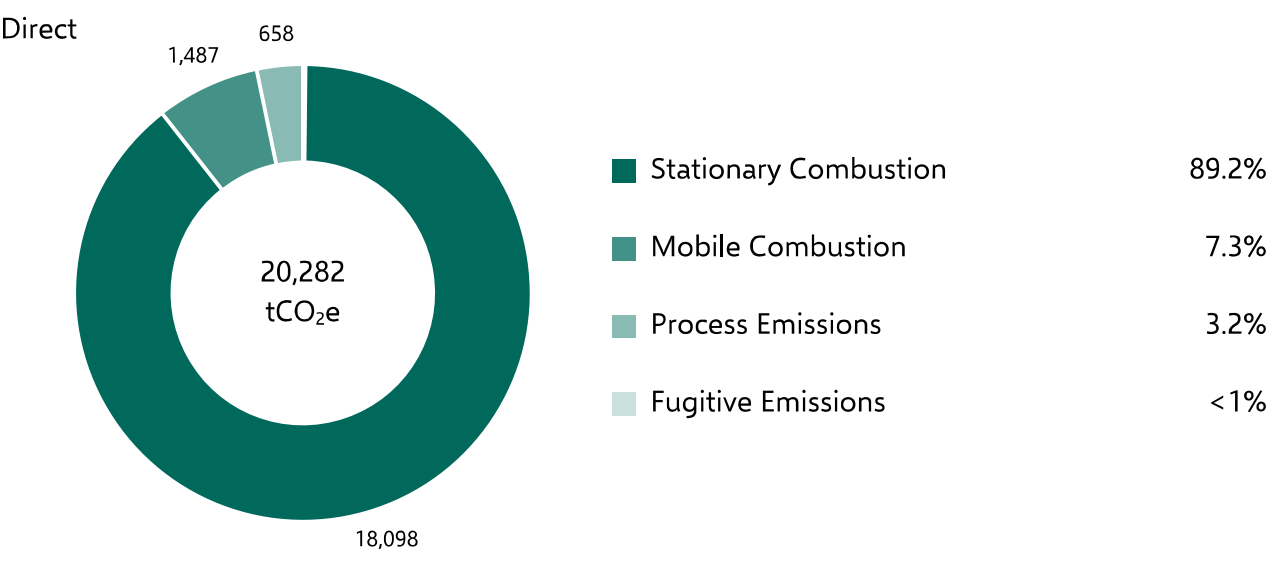
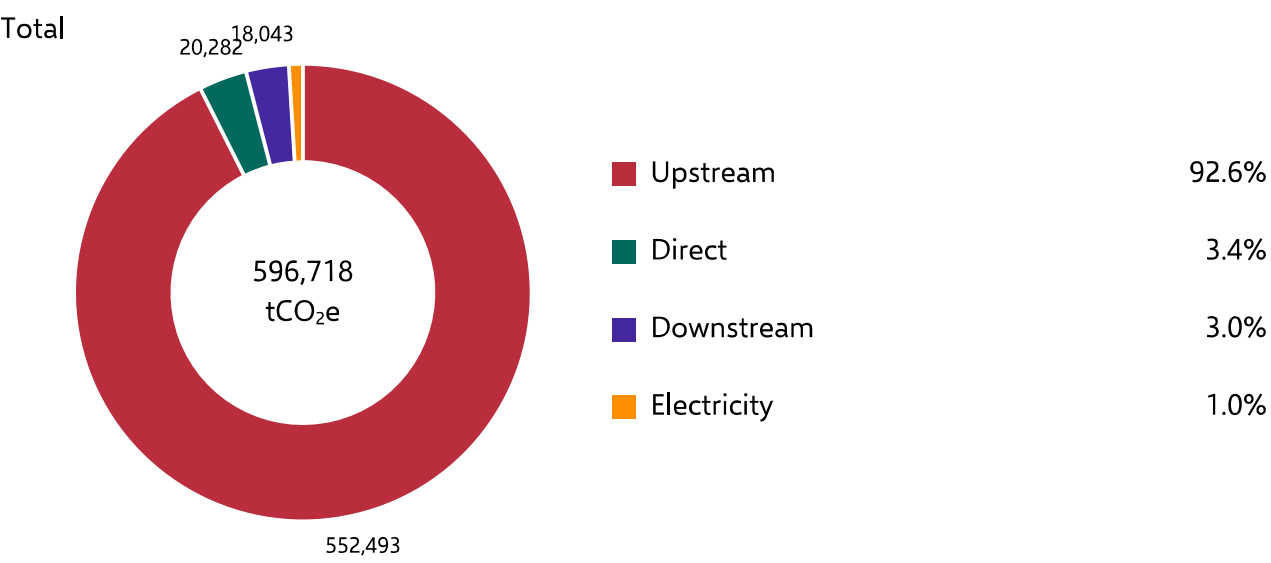
Excluded Activities		
Steam, Heat, Cooling	Description	Emissions resulting from the generation of steam, heating or cooling, purchased by the company

Excluded Activities		
	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
Use of Product	Description	Emissions related to energy use of the product during its planned lifetime
	Rationale to Exclude	The organization's influence on the emission source is too limited
	GHG Protocol Reference	3.11 Use 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

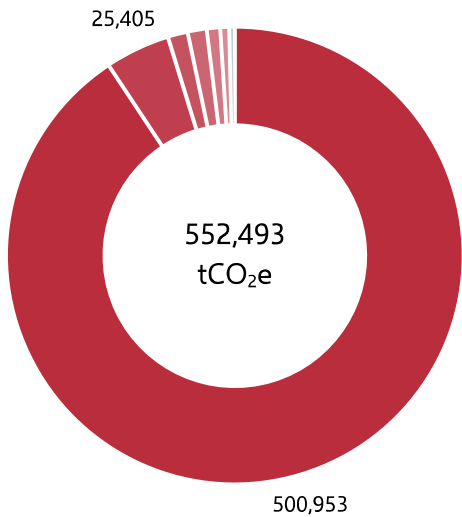
More details on the applied reporting framework can be found in Methodology Details (Appendix I).

5. GHG Fossil Emissions Inventory

In the reporting period Y-2024 the total fossil emissions for the reporting organization add up to 596,717.78 tCO₂e. With a per-activity breakdown as follows:

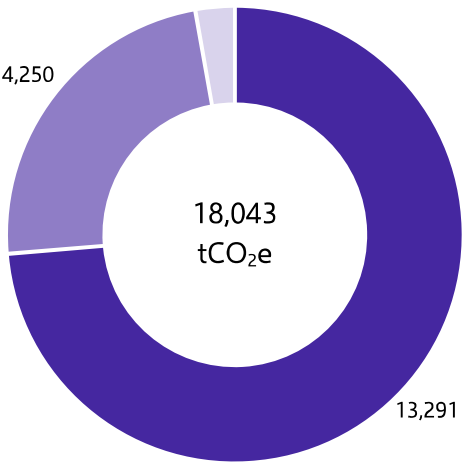


Upstream



Goods & Services - Raw materials	90.7%
Transport Upstream	4.6%
Goods & Services - Services	1.4%
Goods & Services - Packaging	1.3%
Energy Supply	1.0%
Capital Goods	<1%
Others	<1%

Downstream



Processing of Product	73.7%
Transport Downstream	23.6%
End-of-life of Product	2.8%

Activity Category	Fossil Emissions tCO ₂ e	Certainty (95% Confidence)	Share of Total Fossil Emissions
Direct	20,281.98	-3% to +3%	3.4 %
Stationary Combustion	18,098.45	-2% to +3%	3.0 %
Mobile Combustion	1,487.11	-16% to +19%	0.2 %
Process Emissions	658.47	-45% to +81%	0.1 %
Fugitive Emissions	37.95	-25% to +33%	0.0 %
Electricity	5,900.06	-8% to +9%	1.0 %
Electricity market-based	5,900.06	-8% to +9%	1.0 %
Electricity location-based	5,744.71	-	- %
Upstream	552,492.75	-10% to +11%	92.6 %
Goods & Services - Raw materials	500,953.25	-11% to +12%	84.0 %
Goods & Services - Packaging	7,395.11	-9% to +9%	1.2 %
Goods & Services - Water	82.20	-25% to +33%	0.0 %
Goods & Services - Services	7,785.40	-10% to +11%	1.3 %
Capital Goods	3,506.71	-11% to +13%	0.6 %
Energy Supply	5,284.99	-3% to +3%	0.9 %
Transport Upstream	25,405.24	-5% to +5%	4.3 %
Waste	379.06	-20% to +26%	0.1 %
Business Travel	310.50	-3% to +3%	0.1 %
Commuting	1,390.30	-9% to +10%	0.2 %
Downstream	18,042.98	-15% to +18%	3.0 %
Transport Downstream	4,250.48	-14% to +16%	0.7 %
Processing of Product	13,290.94	-20% to +25%	2.2 %
End-of-life of Product	501.57	-13% to +14%	0.1 %
Total Fossil GHG emissions	596,717.78	-9% to +10%	100.0 %

Total fossil emissions in this table 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 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.

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.

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 (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

Emissions from these GHGs are expressed in CO₂-equivalent (CO₂e) 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 CO₂e*-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 electricity 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 table in Appendix II and Appendix II. Do note that the total emissions in that table includes 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 ¹
ecoinvent	3.11	19/11/2024	link	61.7%
UK.gov GHG Reporting Factors	v2024 1.1	30/10/2024	link	24.9%
Exiobase	3.8.2	21/10/2021	link	10.1%
Association of Issuing Bodies	y2024	30/05/2024	link	2.3%
IEA Emission Factors for Energy	v2024.01	20/09/2024	link	1.0%

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 document².

I.6 Approach to Base Year Reporting

The reporting period Y-2024 is the first GHG reporting period for EOC Group, and counts as the base year for the current and future reporting cycles.

There are no changes in methodology in the reporting between the base year and this report.

Recalculation of the base year will be implemented in case it is necessary to maintain an effective base year comparison. Reasons for this might include:

- changes to the organizational boundaries such as mergers or acquisitions
- changes to the reporting boundaries such as revisions of the excluded categories
- significant changes to the calculation methodologies
- significant changes to data sourcing strategy
- significant changes to emission factor selection

There is no change to the base year calculation in this reporting period.

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 kgCO₂e 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

¹Usage 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.

²In 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)

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 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 tCO₂e therefore indicates that with 95% certainty, the real value for this number lies between 710 tCO₂e (1000 tCO₂e -29%) and 1400 tCO₂e (1000 tCO₂e +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 (All gases, tCO ₂ e)	Certainty Interval (95% confidence)	CO ₂ (tCO ₂ e)	CH ₄ (tCO ₂ e)	N ₂ O (tCO ₂ e)	SF ₆ (tCO ₂ e)	NF ₃ (tCO ₂ e)	HFCs (tCO ₂ e)	PFCs (tCO ₂ e)	CO ₂ e* (tCO ₂ e)	Others (tCO ₂ e)
Direct	20,281.98	-3% to +3%	19,961.85	220.28	31.48	1.52	0.00	66.20	0.65	0.00	2.37
Stationary Combustion	18,098.45	-2% to +3%	18,059.74	27.21	11.50	-	-	-	-	-	-
Mobile Combustion	1,487.11	-16% to +19%	1,243.64	193.07	19.98	1.52	-	28.25	0.65	-	0.06
Process Emissions	658.47	-45% to +81%	658.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Fugitive Emissions	37.95	-25% to +33%	0.00	0.00	0.00	0.00	0.00	37.95	0.00	0.00	2.31
Electricity	5,900.06	-8% to +9%	5,886.40	1.04	12.62	-	-	-	-	0.00	-
Electricity market-based	5,900.06	-8% to +9%	5,886.40	1.04	12.62	-	-	-	-	0.00	-
Electricity location-based	5,744.71	-	5,730.03	1.10	13.59	-	-	-	-	-	-
Upstream	552,492.75	-10% to +11%	31,327.18	1,958.24	500.56	65.40	-	199.90	116.32	518,325.15	0.40
Goods & Services - Raw materials	500,953.25	-11% to +12%	-	-	-	-	-	-	-	500,953.25	-
Goods & Services - Packaging	7,395.11	-9% to +9%	-	-	-	-	-	-	-	7,395.11	-
Goods & Services - Water	82.20	-25% to +33%	-	-	-	-	-	-	-	82.20	-
Goods & Services - Services	7,785.40	-10% to +11%	6,015.09	1,369.74	140.00	44.23	-	140.41	75.93	-	0.27
Capital Goods	3,506.71	-11% to +13%	2,770.05	562.76	54.44	20.93	-	58.31	40.21	-	0.12
Energy Supply	5,284.99	-3% to +3%	990.22	-	-	-	-	-	-	4,294.77	-
Transport Upstream	25,405.24	-5% to +5%	20,197.85	5.08	295.55	-	-	-	-	4,906.76	-
Waste	379.06	-20% to +26%	-	-	-	-	-	-	-	379.06	-
Business Travel	310.50	-3% to +3%	261.85	18.70	4.18	0.24	-	1.18	0.18	24.17	0.01
Commuting	1,390.30	-9% to +10%	1,092.11	1.95	6.40	-	-	-	-	289.85	-
Downstream	18,042.98	-15% to +18%	14,680.97	15.54	60.23	-	-	-	-	3,286.25	-
Transport Downstream	4,250.48	-14% to +16%	3,373.80	0.51	50.26	-	-	-	-	825.91	-
Processing of Product	13,290.94	-20% to +25%	11,307.17	15.02	9.97	-	-	-	-	1,958.77	-
End-of-life of Product	501.57	-13% to +14%	-	-	-	-	-	-	-	501.57	-
Total Fossil GHG emissions	596,717.78	-9% to +10%	71,856.40	2,195.09	604.90	66.92	0.00	266.10	116.97	521,611.40	2.77

The column CO₂e* contains all emissions for which a further split in greenhouse gases is not known.
Other gases includes all greenhouse gases and effects not covered by the Kyoto Protocol. These are separated from the total.
The total emissions and the subtotal emissions for Scope 2 in this report include electricity emissions using the market-based method.

III Overview Table of Land GHG Emissions

Activity Category	All land emissions (All gasses, tCO ₂ e)	Land use change emissions (All gasses, tCO ₂ e)	Land management net CO ₂ emissions (tCO ₂ e)	Land management non-CO ₂ emissions (All gasses, tCO ₂ e)	Land emission undefined (All gasses, tCO ₂ e)
Direct	-	-	-	-	-
Stationary Combustion	-	-	-	-	-
Mobile Combustion	-	-	-	-	-
Process Emissions	-	-	-	-	-
Fugitive Emissions	-	-	-	-	-
Electricity	-	-	-	-	-
Electricity market-based	-	-	-	-	-
Electricity location-based	-	-	-	-	-
Upstream	27,991.60	27,328.72	-	-	662.88
Goods & Services - Raw materials	27,950.25	27,319.01	-	-	631.24
Goods & Services - Packaging	41.34	9.70	-	-	31.64
Goods & Services - Water	-	-	-	-	-
Goods & Services - Services	-	-	-	-	-
Capital Goods	-	-	-	-	-
Energy Supply	-	-	-	-	-
Transport Upstream	-	-	-	-	-
Waste	-	-	-	-	-
Business Travel	-	-	-	-	-
Commuting	-	-	-	-	-
Downstream	-	-	-	-	-
Transport Downstream	-	-	-	-	-
Processing of Product	-	-	-	-	-
End-of-life of Product	-	-	-	-	-
Total emissions	27,991.60	27,328.72	-	-	662.88

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 emissions and the subtotal emissions for Scope 2 in this report include electricity emissions using the market-based method.

IV Overview Table of Removals

Activity Category	All removals (All gasses, tCO ₂ e)	Land use change net removals (tCO ₂ e)	Land management net removals (tCO ₂ e)	Land removals undefined (tCO ₂ e)
Direct	-	-	-	-
Stationary Combustion	-	-	-	-
Mobile Combustion	-	-	-	-
Process Emissions	-	-	-	-
Fugitive Emissions	-	-	-	-
Electricity	-	-	-	-
Electricity market-based	-	-	-	-
Electricity location-based	-	-	-	-
Upstream	-381.52	-381.52	-	-
Goods & Services – Raw materials	-381.37	-381.37	-	-
Goods & Services – Packaging	-0.15	-0.15	-	-
Goods & Services – Water	-	-	-	-
Goods & Services – Services	-	-	-	-
Capital Goods	-	-	-	-
Energy Supply	-	-	-	-
Transport Upstream	-	-	-	-
Waste	-	-	-	-
Business Travel	-	-	-	-
Commuting	-	-	-	-
Downstream	-	-	-	-
Transport Downstream	-	-	-	-
Processing of Product	-	-	-	-
End-of-life of Product	-	-	-	-
Total GHG removals	-381.52	-381.52	-	-

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 CO₂ from the atmosphere.

V Overview Table of Gross Biogenic Emissions and Removals

Activity Category	Gross biogenic emissions (tCO ₂ e)	Gross biogenic removals (tCO ₂ e)
Direct	61.79	-
Stationary Combustion		
Mobile Combustion	7.64	-
Process Emissions	54.16	-
Fugitive Emissions	-	-
Electricity	-	-
Electricity market-based	-	-
Electricity location-based	-	-
Upstream	0.32	-
Goods & Services - Raw materials	-	-
Goods & Services - Packaging	-	-
Goods & Services - Water	-	-
Goods & Services - Services	0.27	-
Capital Goods	0.05	-
Energy Supply	-	-
Transport Upstream	-	-
Waste	-	-
Business Travel	0.00	-
Commuting	-	-
Downstream	-	-
Transport Downstream	-	-
Processing of Product	-	-
End-of-life of Product	-	-
Total	62.12	-

The total emissions and the subtotal emissions for Scope 2 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 (All gases, tCO ₂ e)	Certainty Interval (95% confidence)	CO ₂ (tCO ₂ e)	CH ₄ (tCO ₂ e)	N ₂ O (tCO ₂ e)	SF ₆ (tCO ₂ e)	NF ₃ (tCO ₂ e)	HFCs (tCO ₂ e)	PFCs (tCO ₂ e)	CO ₂ e* (tCO ₂ e)	Others (tCO ₂ e)
1 Scope 1 - Direct Emissions from operations	20,281.98	-3% to +3%	19,961.85	220.28	31.48	1.52	0.00	66.20	0.65	0.00	2.37
1.1 Stationary combustion	18,098.45	-2% to +3%	18,059.74	27.21	11.50	-	-	-	-	-	-
1.2 Mobile combustion	1,487.11	-16% to +19%	1,243.64	193.07	19.98	1.52	-	28.25	0.65	-	0.06
1.3 Process emissions	658.47	-45% to +81%	658.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
1.4 Fugitive emissions	37.95	-25% to +33%	0.00	0.00	0.00	0.00	0.00	37.95	0.00	0.00	2.31
2 Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling	5,900.06	-8% to +9%	5,886.40	1.04	12.62	-	-	-	-	0.00	-
2.1 Purchased electricity market-based	5,900.06	-8% to +9%	5,886.40	1.04	12.62	-	-	-	-	0.00	-
2.1 Purchased electricity location-based	5,744.71	-	5,730.03	1.10	13.59	-	-	-	-	-	-
2.2 Purchased steam, heat, cooling	-	-	-	-	-	-	-	-	-	-	-
3 Scope 3 - Indirect emission in the value chain	570,535.73	-10% to +11%	46,008.15	1,973.78	560.79	65.40	-	199.90	116.32	521,611.40	0.40
Upstream	552,492.75	-	31,327.18	1,958.24	500.56	65.40	-	199.90	116.32	518,325.15	0.40
3.1 Purchased goods and services	516,215.96	-11% to +12%	6,015.09	1,369.74	140.00	44.23	-	140.41	75.93	508,430.56	0.27
3.2 Capital goods	3,506.71	-11% to +13%	2,770.05	562.76	54.44	20.93	-	58.31	40.21	-	0.12
3.3 Fuel- and energy-related activities	5,284.99	-3% to +3%	990.22	-	-	-	-	-	-	4,294.77	-
3.4 Upstream transportation and distribution	25,405.24	-5% to +5%	20,197.85	5.08	295.55	-	-	-	-	4,906.76	-
3.5 Waste generated in operations	379.06	-20% to +26%	-	-	-	-	-	-	-	379.06	-
3.6 Business travel	310.50	-3% to +3%	261.85	18.70	4.18	0.24	-	1.18	0.18	24.17	0.01
3.7 Employee commuting	1,390.30	-9% to +10%	1,092.11	1.95	6.40	-	-	-	-	289.85	-
3.8 Upstream leased assets (as lessee)	-	-	-	-	-	-	-	-	-	-	-
Downstream	18,042.98	-	14,680.97	15.54	60.23	-	-	-	-	3,286.25	-
3.9 Downstream transportation and distribution	4,250.48	-14% to +16%	3,373.80	0.51	50.26	-	-	-	-	825.91	-
3.10 Processing of sold products	13,290.94	-20% to +25%	11,307.17	15.02	9.97	-	-	-	-	1,958.77	-
3.11 Use of sold products	-	-	-	-	-	-	-	-	-	-	-
3.12 End-of-life treatment of sold products	501.57	-13% to +14%	-	-	-	-	-	-	-	501.57	-
3.13 Downstream leased assets (as lessor)	-	-	-	-	-	-	-	-	-	-	-
3.14 Franchises	-	-	-	-	-	-	-	-	-	-	-
3.15 Investments	-	-	-	-	-	-	-	-	-	-	-
Total Fossil GHG emissions	596,717.78	-9% to +10%	71,856.40	2,195.09	604.90	66.92	0.00	266.10	116.97	521,611.40	2.77

The column CO₂e* contains all emissions for which a further split in greenhouse gases is not known. Other gases includes all greenhouse gases and effects not covered by the Kyoto Protocol. These are separated from the total. The total emissions and the subtotal emissions for Scope 2 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 (All gasses, tCO ₂ e)	Land use change emissions (All gasses, tCO ₂ e)	Land management net CO ₂ emissions (tCO ₂ e)	Land management non-CO ₂ emissions (All gasses, tCO ₂ e)	Land emission undefined (All gasses, tCO ₂ 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	-	-	-	-	-
3 Scope 3 - Indirect emission in the value chain	27,991.60	27,328.72	-	-	662.88
Upstream	27,991.60	27,328.72	-	-	662.88
3.1 Purchased goods and services	27,991.60	27,328.72	-	-	662.88
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	27,991.60	27,328.72	-	-	662.88

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 emissions and the subtotal emissions for Scope 2 in this report include electricity emissions using the market-based method.

VIII Greenhouse Gas Protocol-Standardized Statement of Removals

Activity Category	All removals (All gasses, tCO ₂ e)	Land use change net removals (tCO ₂ e)	Land management net removals (tCO ₂ e)	Land removals undefined (tCO ₂ 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	-	-	-	-
3 Scope 3 - Indirect emission in the value chain	-381.52	-381.52	-	-
Upstream	-381.52	-381.52	-	-
3.1 Purchased goods and services	-381.52	-381.52	-	-
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	-381.52	-381.52	-	-

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 CO₂ from the atmosphere.

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

Activity Category	Gross biogenic emissions (tCO ₂ e)	Gross biogenic removals (tCO ₂ e)
1 Scope 1 - Direct Emissions from operations	61.79	-
1.1 Stationary combustion	7.64	-
1.2 Mobile combustion	54.16	-
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	-	-
3 Scope 3 - Indirect emission in the value chain	0.32	-
Upstream	0.32	-
3.1 Purchased goods and services	0.27	-
3.2 Capital goods	0.05	-
3.3 Fuel- and energy-related activities	-	-
3.4 Upstream transportation and distribution	-	-
3.5 Waste generated in operations	-	-
3.6 Business travel	0.00	-
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	62.12	-

The total emissions and the subtotal emissions for Scope 2 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.

